

# **Agenda of Regular Meeting and Public Hearing on Amendment No. 3 to Agreement for Limitation on Appraised Value between the District and Nacero TX 1 LLC, Texas Comptroller Application Number 1568, Pursuant to Chapter 313 of the Texas Tax Code, as that Statute Existed Immediately before its Expiration Pursuant to Section 313.171(a)**

## **The Board of Trustees Ector County Independent School District**

---

A Regular Meeting and Public Hearing on Amendment No. 3 to Agreement for Limitation on Appraised Value between the District and Nacero TX 1 LLC, Texas Comptroller Application Number 1568, Pursuant to Chapter 313 of the Texas Tax Code, as that Statute Existed Immediately before its Expiration Pursuant to Section 313.171(a) of the Board of Trustees of Ector County Independent School District will be held November 14, 2023, beginning at 6:00 PM.

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

1. Call to Order - Roll Call
2. Verification of Compliance with Open Meeting Law - this is to certify that the provisions of Section 551.001 of the Texas Government code have been met in connection with public notice of this meeting.
3. Pledge Allegiance to US and Texas Flags:  
Pease Elementary Second Grade Students Abel Flynn and Avyel Leyva
4. Invocation: Reverend Clydel Chapman, Northside Baptist Church
5. Special Presentations:  
United Way Campaign Top Fundraisers  
Announcement of Aetna Workplace Well-being Award to ECISD Benefits Department
6. Opening Remarks by Superintendent
7. Public Comment
8. Public Hearing
  - A. Public Hearing on Amendment No. 3 to Agreement for Limitation on Appraised Value between the District and Nacero TX 1 LLC, Texas Comptroller Application Number 1568, Pursuant to Chapter 313 of the Texas Tax Code, as that Statute Existed Immediately before its Expiration Pursuant to Section 313.171(a) 4

B. Discussion and Possible Action on an Amendment to Resolution and Findings of Fact Approving the Application of Nacero TX 1 LLC for Appraised Value Limitation on Qualified Property, Application Number 1568, Pursuant to Chapter 313 of the Texas Tax Code, as that Statute Existed Immediately before its Expiration Pursuant to Section 313.171(a)	5
C. Discussion and Possible Action on an Amendment No. 3 to Agreement for Limitation on Appraised Value between the District and Nacero TX 1 LLC, Texas Comptroller Application Number 1568, Pursuant to Chapter 313 of the Texas Tax Code, as that Statute Existed Immediately before its Expiration Pursuant to Section 313.171(a)	9
9. Action Items	
A. Discuss and Consider Adopting an Order Canvassing Bond Election Returns	26
B. Discussion of and Request for Approval of Purchases over \$50,000	31
C. Discussion of and Request for Approval of 2023-2024 Budget Amendment #4	40
D. Discussion of and Request for Approval of Annual Financial Report	44
E. Discussion of and Request for Approval of Bond Reimbursement Resolution	226
F. Discussion of and Request for Approval of Ector County Appraisal District Board Members	229
G. Discussion of and Request for Approval to Submit a Grant to the Office of the Governor for ALERRT Training for ECISD Peace Officers	249
H. Discussion of and Request for Approval of a Resolution to Designate Additional Nonbusiness Days Under Texas Public Information Act (TPIA) for Year 2023	254
10. Consent Agenda	
A. Request for Approval of Minutes of Meetings	257
B. Request for Approval of Bills for Payment	268
C. Request for Approval of the Quarterly Investment Report	296
D. Request for Approval of Odessa High School Performing Arts Students Out-of-State Travel to New York, NY	300
E. Request for Approval of Walsh, Gallegos, Treviño, Russo & Kyle P.C. Special Education Legal Services Retainer Agreement for Ector County ISD	305
F. Request for Approval of Medical Director Services Agreement between Ector County ISD and Texas Tech University Health Sciences Center, School of Medicine, Department of Family Medicine	318
11. Report/Discussion Items	
A. Bond 2023 Update	326
12. 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.]	

13. Information Items	327
A. Financials	328
B. Purchasing Report	332
C. October 2023 Routine Personnel Report	333
14. Closing Remarks by Superintendent	
15. Adjournment	



**PUBLIC HEARING ON AMENDMENT NO. 3 TO AGREEMENT FOR LIMITATION ON APPRAISED VALUE BETWEEN THE DISTRICT AND NACERO TX 1 LLC, TEXAS COMPTROLLER APPLICATION NUMBER 1568, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE, AS THAT STATUTE EXISTED IMMEDIATELY BEFORE ITS EXPIRATION PURSUANT TO SECTION 313.171(a)**

---

A Public Hearing on Amendment No. 3 to Agreement for Limitation on Appraised Value between the District and Nacero TX 1 LLC, Texas Comptroller Application Number 1568, Pursuant to Chapter 313 of the Texas Tax Code, as that statute existed immediately before its expiration pursuant to Section 313.171(a).

**Explanation for Amendment No. 3 and Background:**

The Nacero project now has been designated as a “Clean Energy Project,” which allows it to add 3 more years to its Qualifying Time Period. As you may recall, Amendment No. 2 delayed the start of the Limitation Period, which created three gap years following the end of the Qualifying Time Period (i.e., 2024, 2025, and 2026). With the new designation as a clean energy project, these gap years can be part of the Qualifying Time Period, provide additional time for Nacero to make the minimum \$100 million qualified investment and therefore keep the Agreement from terminating at the end of this year due to lack of investment. Recall that Nacero was not able to get delivery of certain equipment and could not begin construction due to issues arising from the pandemic. Further, the original application noted 258 new Qualifying Jobs would be created. But they can meet the minimum requirement with only 25 new Qualifying Jobs. Therefore, the company is seeking to amend the number of both new Qualifying Jobs and new Non-Qualifying Jobs to 25 and zero, respectively. Nacero still intends to have the same number of employees as originally planned, but not reaching the designated number of qualifying jobs could cause significant penalties and perhaps even cause the Agreement to be terminated by the Comptroller. To be safe, Nacero is asking to reduce the number of qualifying jobs to the statutory minimum. This practice is not uncommon among other applicants and is approved by the Comptroller. Since the Findings of Fact addressed the number of jobs when the original Agreement was approved, the Board must approve the reduction by amending the Resolution and Findings of Fact.



## Ector County Independent School District

### Action Page

**TO:** Board of Trustees

**FROM:** Deborah Ottmers, Chief Financial Officer

**SUBJECT: DISCUSSION AND POSSIBLE ACTION ON AN AMENDMENT TO RESOLUTION AND FINDING OF FACTS APPROVING THE APPLICATION OF NACERO TX 1 LLC FOR APPRAISED VALUE LIMITATION ON QUALIFIED PROPERTY, APPLICATION NUMBER 1568, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE, AS THAT STATUTE EXISTED IMMEDIATELY BEFORE ITS EXPIRATION PURSUANT TO SECTION 313.171(a)**

**DATE:** November 14, 2023

---

We are requesting that the Board approve the Amendment to the Resolution and Findings of Fact dated June 15, 2021, as presented, relating to the number of jobs set out in Amended Application After Execution No. 3 of Nacero TX 1 LLC for Appraised Value Limitation on Qualified Property; that such Amendment to the Resolution and Findings, as presented.

\*\*\*\*\*

Administrative Recommendation:  
Approval as requested.

**AMENDMENT TO  
 RESOLUTION AND FINDINGS OF FACT  
 of the  
 ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 BOARD OF TRUSTEES  
 UNDER CHAPTER 313 OF THE TEXAS TAX CODE  
 ON THE APPLICATION FOR APPRAISED VALUE LIMITATION  
 ON QUALIFIED PROPERTY  
 SUBMITTED BY NACERO TX 1 LLC  
 (Comptroller Application No. 1568)**

STATE OF TEXAS	§	
	§	
ECTOR COUNTY	§	
INDEPENDENT SCHOOL DISTRICT	§	

**PREAMBLE**

On the 14<sup>th</sup> day of November, 2023, a public meeting of the Board of Trustees of the Ector County Independent School District (the “Board”) was held to solicit input from interested parties on the amended application by Nacero TX 1 LLC, (“Nacero” or “Applicant”) for an appraised value limitation on qualified property under Chapter 313 of the Texas Tax Code. The meeting was duly posted in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. At the meeting, the Board considered the Post Execution Amendment No. 3 by Nacero, (the “**Amended Application**”) to amend the Agreement for Limitation On Appraised Value Of Property For School District Maintenance And Operations Taxes, dated as of June 15, 2021 by and between the District and Nacero, as amended by Amendment No. 1 dated December 21, 2022, and Amendment No. 2 dated March 28, 2023 (collectively, the “**Agreement**”). The Board of Trustees solicited input into its deliberations from interested parties within the District. After hearing presentations from the District’s administrative staff and receiving input from consultants retained by the District to advise the Board in this matter and upon receipt of the Comptroller’s Amended Completeness, Certificate & Agreement Approval, under Texas Tax Code §313.026 and 34 T.A.C. §9.1054, the Board of Trustees of the Ector County Independent School District (the “**District**”) makes the following Amendment (“**Findings Amendment**”) to the June 15, 2021 Resolution and Findings of Fact (“**Findings**”). Undefined capitalized terms herein shall have the meaning given to them in the Agreement;

Pursuant to Section 10.2 of the Agreement, the Applicant to assure the ability to comply with future reporting and job creation requirements has requested to: (i) decrease the number of new qualifying jobs from a maximum of 258 jobs to 25 jobs and the number of non-qualifying jobs from a maximum of 78 to zero; and, (ii) amend the Agreement and Findings of Fact, accordingly, to reflect the foregoing change;

The District desires to amend the Findings in conjunction with amending the Agreement;

On November 14, 2023, after conducting a public hearing and providing interested persons an opportunity to be heard on the matter, and in consideration of its own analysis of Nacero's Amended Application and all other documentation relating thereto, the Board makes the following Findings Amendment:

1. **Findings Amendment.** The following provisions of the Findings are hereby modified, revised, amended, supplemented, and replaced as follows:

- a. References to Number of Jobs. All references in the Findings to two-hundred fifty-eight (258) new qualifying jobs and seventy-eight (78) non-qualifying jobs are hereby modified and replaced with the number of New Qualifying Jobs and New Non-Qualifying specified in the amended Section 14 of the Application, being twenty-five (25) New Qualifying Jobs and zero (0) New Non-Qualifying Jobs, and specifically Board Findings Numbers 3 and 4, shall be amended as follows:

**Board Finding Number 3.**

*The Applicant will create twenty-five (25) new qualifying jobs, which Applicant affirms will meet all of the requirements set out in Texas Tax Code §313.021(3), including: (1) at least 1,600 hours of work per year; (2) provision of group health benefit plan with at least 80% of the premium paid by Applicant; (3) pay an annual wage of \$81,000 (\$1,558 per week)<sup>1</sup>, an amount equal to at least 110% of the County average weekly wage for manufacturing jobs as defined under §313.021(5)(A); (4) are not created to replace a previous employee; and (5) are not transferred from another area of Texas to the project described the Application.*

See Attachments A, D and J.

**Board Finding Number 4.**

*The Applicant does not intend to create any non-qualifying jobs.*

In its Application, Applicant indicates that it does not intend to create any non-qualifying jobs. But, for any non-qualifying job which the Applicant may create, the Applicant will be required to pay at least \$1,188.75 per week, which exceeds the county average wage for all jobs in the County, in accordance with the provisions of Texas Tax Code §313.024(d). See Attachments A and D.

---

<sup>1</sup> The weekly wage as recited in the Comptroller's Economic Impact Analysis at Attachment D is higher than the figure in §14 of the Application (\$1,552.10); the weekly rate in the application is calculated on the minimum required wage, and the Comptroller's noted rate is derived from the applicant's higher committed annual wage of \$81,000.

2. **Effect.** Except as modified and amended by the terms of this Findings Amendment, all of the other Findings shall remain in full force and effect. The Findings and this Findings Amendment shall be deemed to constitute a single instrument or document. Should there be any inconsistency between the terms of this Findings Amendment and the Findings; the terms of this Findings Amendment shall prevail.

IT IS THEREFORE ORDERED, this Findings Amendment, including the recitals and statements, are adopted and approved as the full and complete Findings of the Ector County Independent School District Board of Trustees, and the Board of Trustees has made the above factual Findings in accordance with the Texas Tax Code § 313.025(e) and Texas Administrative Code 34, Chapter 9, subchapter F; and,

IT IS FURTHER ORDERED that this Findings Amendment is made a part of the official minutes of this meeting, and shall be maintained in the permanent records of the Ector County Independent School District Board of Trustees and that a copy this Findings Amendment shall be delivered to the Texas Comptroller to be posted to the Texas Comptroller’s internet website.

IT IS FURTHER ORDERED that a copy of this Findings Amendment shall be recorded with the Findings in the official Minutes of the meeting of June 15, 2021.

Dated this 14<sup>th</sup> day of November, 2023.

**Ector County Independent School District**

By \_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Printed Name and Title*

Attest:

By \_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Printed Name and Title*



## Ector County Independent School District

### Action Page

**TO:** Board of Trustees

**FROM:** Deborah Ottmers, Chief Financial Officer

**SUBJECT:** **DISCUSSION AND POSSIBLE ACTION ON AN AMENDMENT NO. 3 TO AGREEMENT FOR LIMITATION ON APPRAISED VALUE BETWEEN THE DISTRICT AND NACERO TX 1 LLC, TEXAS COMPTROLLER APPLICATION NUMBER 1568, PURSUANT TO CHAPTER 313 OF THE TEXAS TAX CODE, AS THAT STATUTE EXISTED IMMEDIATELY BEFORE ITS EXPIRATION PURSUANT TO SECTION 313.171(a)**

**DATE:** November 14, 2023

---

We are requesting that the Board approve the Amendment No. 3 to Agreement for Limitation on Appraised Value between the District and Nacero TX 1 LLC, as presented, thereby modifying the Agreement for Limitation on Appraised Value dated June 15, 2021, Texas Comptroller Application Number 1568.

\*\*\*\*\*

Administrative Recommendation:  
Approval as requested.

**AMENDMENT NO. 3**  
**TO AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR**  
**SCHOOL DISTRICT MAINTENANCE AND OPERATIONS TAXES**  
**BETWEEN ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**AND NACERO TX 1 LLC**  
*(Comptroller Application No. 1568)*

This **AMENDMENT NO. 3 TO THE AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT MAINTENANCE AND OPERATIONS TAXES** (this “**Amendment No. 3**”) is entered into by and between **ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT** (the “**District**”), a lawfully created independent school district of the State of Texas operating under and subject to the TEXAS EDUCATION CODE, and **NACERO TX 1 LLC**, a limited liability company, Texas Taxpayer Identification Number 32075161326 (“**Applicant**” or “**Applicant Parties**”). The Applicant and the District may hereafter be referred together as the “**Parties**” and individually as a “**Party**.” Undefined capitalized terms herein shall have the meaning given to them in the Agreement (as defined below).

**WHEREAS**, on or about June 15, 2021, pursuant to Chapter 313 of the TEXAS TAX CODE, after conducting a public hearing on the matter, the District made factual findings (the “**Findings of Fact**”), and passed, approved, and executed that certain Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes, dated June 15, 2021, as amended by Amendment No. 1 dated December 21, 2022 and Amendment No. 2 dated March 28, 2023, by and between the District and Applicant (the “**Agreement**”);

**WHEREAS**, pursuant to Section 10.2 of the Agreement, Applicant has requested to amend its application to: (i) confirm the project is an advanced clean energy project; (ii) extend the Qualifying Time Period to the five (5) year period as allowed by §313.021(4)(C) of the TEXAS TAX CODE; and, (iii) reduce the number of new qualifying jobs to 25 and the number of new non-qualifying jobs to zero;

**WHEREAS**, the Parties agree to modify the Agreement to the extent necessary to comport with the foregoing requested changes;

**WHEREAS**, the Parties notified the Texas Comptroller of Public Accounts (the “**Comptroller**”) of the Application Amendment after Execution No. 3 and the request for this Amendment No. 3 on October 31, 2023, and the Comptroller issued its notice of amended completeness, certificate and agreement approval on November \_\_\_\_, 2023; and

**WHEREAS**, on November 14, 2023, after conducting a public hearing and providing interested persons an opportunity to be heard on the matter, the Board of Trustees determined that this Amendment No. 3 is in the best interest of the District and the State of Texas and is consistent with and authorized by Chapter 313 of the TEXAS TAX CODE, as that statute existed immediately before its expiration pursuant to Section 313.171(a), and hereby approves this Amendment No. 3 and authorizes the District’s representative, whose signature appears below, to execute and deliver such Amendment No. 3 to the Applicant.

**NOW, THEREFORE**, in consideration of the foregoing recitals, the mutual benefits to be derived by the Parties and other good and valuable considerations, the receipt and adequacy of which are hereby acknowledged, and in compliance with Section 10.2 of the Agreement, the undersigned Parties intending to be legally bound, do hereby covenant and agree as follows:

1. **Amendment.** The Agreement is hereby amended as follows:

a. **Reference to Jobs.** Any and all references in the Application, Agreement and Findings of Fact to the number of new qualified jobs are hereby amended and modified to reflect twenty-five (25) New Qualifying Jobs and zero (0) New Nonqualifying Jobs.

b. **Section 2.3.C.** Section 2.3.C of the Agreement is deleted in its entirety and replaced with the following:

C. The Qualifying Time Period for this Agreement:

i. Starts on January 1, 2022, a date not later than January 1 of the fourth Tax Year following the Application Approval Date for deferrals, as authorized by §313.027(h) of the TEXAS TAX CODE; and

ii. Ends on December 31, 2026, a year not later than the fifth complete Tax Year following the start of Qualifying Time Period start date, as authorized by §313.021(4)(C) of the TEXAS TAX CODE.

c. **Section 3.5. QUALIFYING USE.** The Applicant's Qualified Property described in Section 3.3 qualifies for a tax limitation agreement under Section 313.024(b)(4) of the TEXAS TAX CODE as an advanced clean energy project, as defined by Section 382.003, Health and Safety Code.

d. **Section 6.7.** Section 6.7 of the Agreement is deleted in its entirety and replaced with the following:

**Section 6.7. SUPPLEMENTAL PAYMENTS DURING IN QUALIFYING TIME PERIOD.**

A. Notwithstanding Section 6.1, for the Supplemental Payments accruing on January 1 and owed to the District during the Qualifying Time Period Years 2022 and 2023, being Tax Years 2022 and 2023 (School Years 2022-2023 and 2023-2024) and calculated in accordance with Section 6.2, shall be deferred and carried forward from year-to-year (the "First Deferred QTP Payments"). Beginning in the second year of the Tax Limitation Period, and in addition to the Supplemental Payment for that year, all First Deferred QTP Payments owed to the District shall be paid by Applicant to the District in accordance with Section 4.8. Any portion of the First Deferred QTP Payments subject to the Annual Limitation of Section 6.5 that remain unpaid shall be carried forward from year-to-year until paid in full.

B. Notwithstanding Section 6.1, no Supplemental Payment shall accrue on January 1 during the Qualifying Time Period Year 2024, being Tax Year 2024 (School Year 2024-2025).

C. Notwithstanding Section 6.1, Supplemental Payments accruing on January 1 for Qualifying Time Period Years 2025 and 2026, being Tax Years 2025 and 2026 (School Years 2025-2026 and 2026-2027) and calculated in accordance with Section 6.2, shall be deferred and carried forward from year-to-year (the "Second Deferred QTP Payments"). Beginning in the third year of the Tax Limitation Period, and in addition to the Supplemental Payment for that year, all Second Deferred QTP Payments owed to the District shall be paid by Applicant to the District in accordance with Section 4.8. Any portion of Second Deferred QTP Payments subject to the Annual Limitation of Section 6.5 that remain unpaid shall be carried forward from year-to-year until paid in full.

D. In addition to the Supplemental Payments as provided in Sections 6.7.A and 6.7.C, Supplemental Payments shall accrue on January 1 for each year of the Tax Limitation Period and continuing through the third year of viable presence period, being Tax Years 2037, 2038 and 2039. All Supplemental Payments owed to the District shall be paid by Applicant to the District in accordance with Section 4.8. No Supplemental Payments shall accrue after December 31 of the third year following the end of the Tax Limitation Period.

E. Should Applicant fail to make the minimum Qualified Investment during the Qualifying Time Period causing this Agreement to become null and void as set out in Section 9.1.B. or if Applicant exercises its right to terminate this Agreement as provided in section 6.6.B herein, Applicant's obligation to make any First Deferred Payments and Second Deferred Payments shall be cancelled and no longer owed to the District.

e. **Exhibits 3, 4 and 5.** Exhibits 3, 4 and 5 of the Agreement are deleted in their entirety and replaced with the attached Exhibits 3, 4 and 5.

2. **Effect.** Except as modified and amended by the terms of this Amendment No. 3, all of the terms, conditions, provisions and covenants of the Agreement are ratified and shall remain in full force and effect, and the Agreement and this Amendment No. 3 shall be deemed to constitute a single instrument or document. Should there be any inconsistency between the terms of this Amendment No. 3 and the Agreement; the terms of this Amendment No. 3 shall prevail. A copy of this Amendment No. 3 shall be delivered to the Texas Comptroller to be posted to the Texas Comptroller's internet website. A copy of this Amendment No. 3 shall be recorded with the official Minutes of the meeting at which it has been approved and a copy of this Amendment No. 3 shall also be recorded with the Findings of Fact in the official Minutes of the meeting of June 15, 2021.

3. **Fees and Expenses for Amendment.** Applicant agrees to pay District's legal fees at normal hourly rates to the District's attorneys, plus expenses, incurred by the District in furtherance of this Amendment No. 3, in an amount not to exceed \$30,000 within 15 days of Applicant's receipt of the invoice from District's counsel.

4. **Binding on Successors and Assigns.** The Agreement, as amended by this Amendment No. 3, shall be binding upon and inure to the benefit of the Parties and each other person and entity having any interest therein during their ownership thereof, and their respective successors and assigns.

5. **Counterparts.** This Amendment No. 3 may be executed in counterparts, each of which shall be deemed an original and all of which when taken together shall constitute one and the same document.

6. **Electronic Delivery.** This Amendment No. 3 may be duly executed and delivered in person, by mail, or by facsimile or other electronic format (including portable document format (pdf) transmitted by email). The executing Party agrees to promptly deliver a complete, executed original or counterpart of this Amendment No. 3 to the other executing Parties. This Amendment No. 3 shall be binding on and enforceable against the executing Party whether or not it delivers such original or counterpart.

*[signature page follows]*

IN WITNESS HEREOF, the District and Applicant have caused this Amendment No. 3 to be executed and delivered by their duly authorized representatives as of the Effective Date below.

APPROVED AND EFFECTIVE as of the \_\_\_\_ day of \_\_\_\_\_, 2023.

**NACERO TX 1 LLC**

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

BY: HA Bouknight

BY: \_\_\_\_\_

NAME: Hal Bouknight

NAME: \_\_\_\_\_

TITLE: COO

TITLE: \_\_\_\_\_

14

**DISTRICT ATTEST:**

BY: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

**EXHIBIT 3**  
**APPLICANT’S QUALIFIED INVESTMENT**

Below, please find a description of the physical and functional aspects of the final constructed and delivered facility consistent with the level of detail defined at the project’s conceptual engineering phase.

The specific and detailed description of the qualified investment which is proposed within the project boundary, along with any new buildings or proposed improvements have been split into sections describing the different parts of the facility, such as, Inside Battery Limits (ISBL), Outside Battery Limits (OSBL), Tank Storage, Truck and Rail Operations, etc.

The Penwell facility includes the following configuration:

- 6 SynCOR Methanol™ / TIGAS™ trains (3 sets of two trains)
- 6 Air Separation Units (ASU), one for each train
- 6 Flare units, one for each train
- 3 Sets of process common units (hydrocracker unit, isomerization, condensate stripping)
- 3 Utility and Offsite blocks (CO2 recovery unit, thermal oxidizer, Boiler Feed Water/steam/Auxiliary Boiler, condensate treatment, power generation, raw and wastewater treatment, cooling water)
- 1 Carbon capture sequestration Compressor Station
- 1 Hydrogen Generation Unit (HGU)
- 1 Clean fuel Post Treatment Unit
- 1 common tankage area, 1 back-up instrument air and nitrogen unit, 1 firewater system, 1 clean fuel blending facility, railcar loading/unloading area and truck loading areas.

This project will include Trains 1 through 6 with associated common process areas as well as associated utility & offsite blocks.

**ISBL – Natural Gas Processing and Clean Fuel Manufacturing**

The ISBL facilities below are licensed by Haldor Topsoe and their Design Packages are provided by HT except where noted. Natural gas feed, plus recycled liquefied petroleum gas (LPG) and C5 recycle, are converted to raw clean fuel in each of the six processing trains.

Each train includes the following primary Process sections:

- Natural Gas Reforming (Unit 110, 210, 310, 410, 510, 610)
- Syngas Process Condensate (Unit 111, 211, 311, 411, 511, 611)
- Methanol Synthesis (Unit 120, 220, 320, 420, 520, 620)
- Clean Fuel Reactor (Unit 130, 230, 330, 430, 530, 630)
- Catalyst Regeneration System (Unit 131, 231, 331, 431, 531, 631)
- Clean Fuel Fractionation (Unit 140, 240, 340, 440, 540, 640)
- Hydrogen Recovery Unit (Units 171, 271, 371, 471, 571, 671)
- Cooling Water System (Unit 841, 842, 843) – Design not provided by HT.

- Flare System (Unit 160, 260, 360, 460, 560, 660) – Each Train will have a dedicated ground flare, Knock Out (KO) drum and KO drum pump. However, for redundancy and reliability, the Flare systems for each set of Trains (1 and 2, 3 and 4, 5 and 6) will be cross-tied and each Flare system will be designed to support two parallel trains. Each set of cross-tied flares will be connected to process commons (i.e. hydrocracker unit, isomerization unit) dedicated to their corresponding trains. Design not provided by HT.
- Hydrocracking and Isomerization (Units 711, 712, 713) – The raw clean fuel product from each train is sent to a Hydro-processing unit, which includes Isomerization and mild Hydrocracking sections for octane improvement and distillation point control. These units are common for each set of two trains.

## **OSBL – Balance of Plant**

### OSBL Per Train Set – One System per Two Trains

The following is a description of the systems supporting each set of two trains. Ultimately, 3 sets of these blocks will be provided to support all 6 trains at the Penwell facility.

- Clean Fuel Synthesis Process Condensate (Unit 731, 732, 733) – HT is providing the Design Package for these units.
- Power Generation (Unit 741, 742, 743) – 2 Steam Turbine Generators (STGs) per Unit will generate power from the excess steam from ISBL.
- Fuel Gas CO2 Removal (Unit 751, 752, 753)
- Boiler Feed Water (BFW)/Condensate System (Unit 811, 812, 813) • Auxiliary Boiler (Unit 821, 822, 823)
- Raw Water Treatment (Unit 831, 832, 833) – Scope is to be confirmed based on raw water analysis and plant water balance. Utility and fire water to be supplied from raw water.
- Wastewater Treatment (Unit 851, 852, 853) – Options being considered are a Water Treatment Plant, Disposal Wells, Evaporation Ponds or a combination of the above
- Storm Water/Drainage System (Unit 861, 862, 863) Closed Drain System – Hydrocarbon drain drum with pumps and slop oil tank with pumps to service the closed hydrocarbon drain system from ISBL. Methanol drain drum with pumps and slop methanol tank with pumps to service the closed methanol drain system from ISBL
- Plant Instrument Air and Nitrogen Distribution system (Unit 881, 882, 883)

The natural gas and clean fuel production process will require high quality demineralized water. This process will generate steam and water condensate that may be reused within the proposed facility. Raw water treatment and wastewater treatment are anticipated as part of the proposed Project to meet the industrial water demand, which effectively results in an internal recycling of water. In addition to the recycled water internal to the process, the industrial water supply will be supplemented by water piped in from the Colorado River Municipal Water District.

## OSBL Common Utilities - One Set for the Facility

The following is a description of the common systems supporting all 6 trains.

- Hydrogen Generation Unit (Unit 930) – Will produce hydrogen to meet the entire plant hydrogen demand. The HGU will be oversized to provide 100MMTPD of Hydrogen to allow for an excess of Hydrogen Which will also be sold as full for heavy haul over the road vehicles. Storage and loading facilities for Hydrogen are planned.
- Carbon Capture Sequestration (Unit 931)
- One Clean Fuel Post Treatment Unit (Unit 932) – Will upgrade clean fuel product to meet California clean fuel specifications. Size of the unit is to be determined. HT is providing the Design Package for this Unit.
- Backup Instrument/Plant Air Compressor – Used as a backup to instrument/plant air supply from ASU. Unit will be used for startup requirements of one train.
- Fire Fighting Unit (Unit 950) – Fire water to be supplied from treated raw water, or utility water, with raw water as backup supply.
- Storm Water Retention – Twenty-four hour, 100-year storm or six hours of maximum fire water application during fire water events used for volume design.

## OSBL - Storage and Terminal Operations

Storage facilities, tanks will be provided for the following:

- Raw Methanol Storage (Unit 910)
- LPG Storage (Unit 911)
- Clean Fuel Storage (Unit 912)
- Clean Fuel Blend Component Storage (Unit 913)
- Finished Clean Fuel Additives Storage (Unit 914)
- Finished Clean Fuel Storage (Unit 915)

Truck loading, the following products will be loaded by truck:

- Pump Ready Clean Fuel Product
- Nitrogen Hydrogen

Where necessary, internal roads, truck loading areas and designated parking areas will be a paved surface capable of supporting heavy truck traffic.

- Rail Loading and Unloading

The proposed facility will have inbound rail movements of clean fuel blend components (ethanol, alkylate and naphtha) and outbound rail movements of LPG product and finished clean fuel component.

The following products will be loaded by rail:

- LPG
- Finished Clean Fuel Component
- Argon The following products will be unloaded by rail:

- Ethanol
- Alkylate
- Naphtha

### **Air Separation Unit (ASU)**

The ASU's will be owned and operated by a third party for the benefit of Nacero. The ASU's will produce high purity oxygen for the Autothermal Reformer and is integral to our process for production of methanol. Our facility cannot operate without an ASU. The ASU's will be treated by Nacero as an owned asset and will be recorded on our balance sheet as a capital asset and accounted for with identical accounting as a capital lease. Nacero will have the right to purchase the ASU's at a predetermined reduced rate at the end of the term of the agreement. The ASU's will produce nitrogen, instrument air and plant air which are also critical and required for our plant's operation.

### **Land and Buildings**

The land for which the Applicant has legally binding purchase options is set out in EXHIBIT 2 and depicted on the attached map.

Below, please find a list of the buildings that will be located on the property:

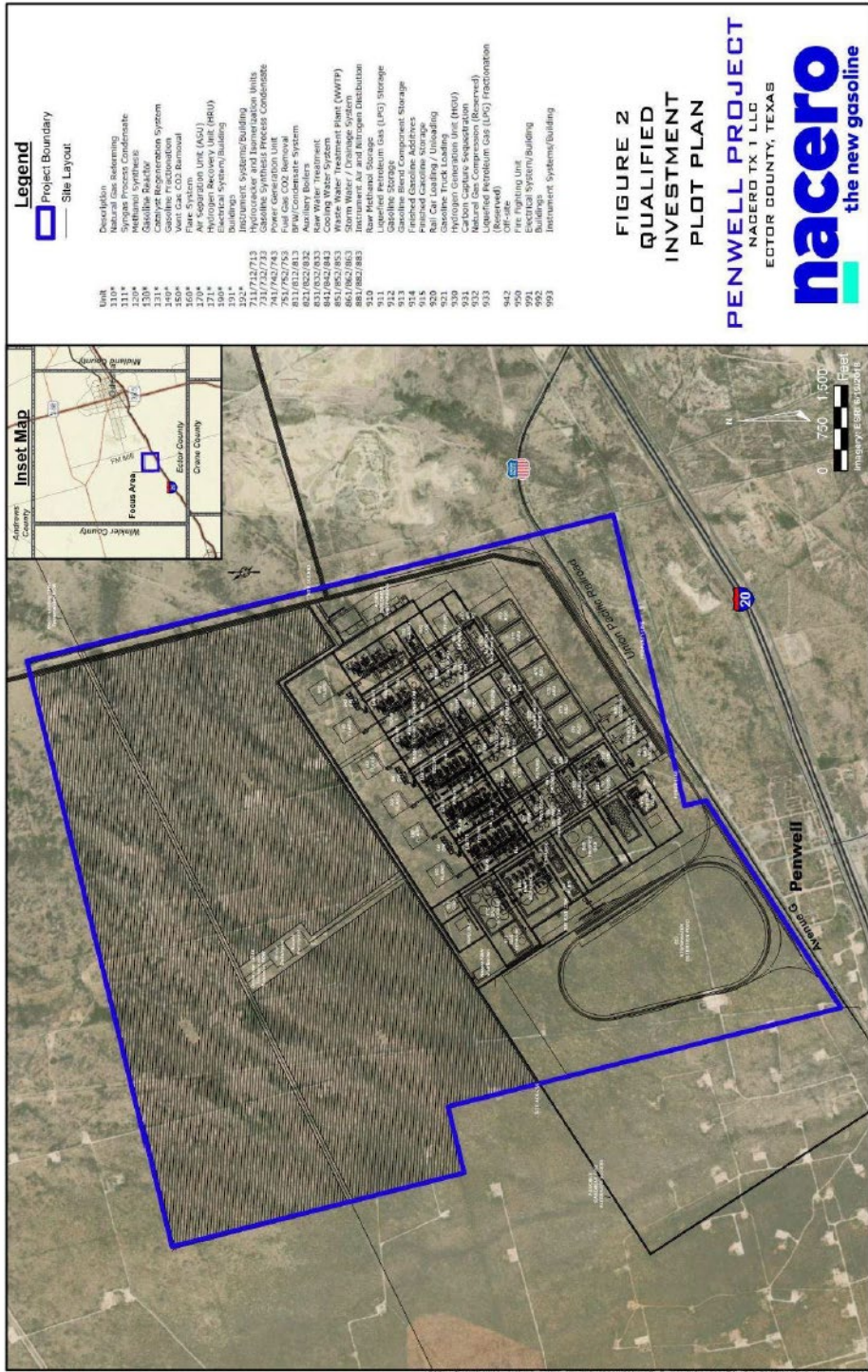
- 992-BLDG-01 Central Control Room / Operations Office Building (including 480V MCC room) - 2 stories
- 992-BLDG-04 Warehouse Maintenance/Workshop Extension
- Maintenance and workshop extension (included with 101a building)
- 992-BLDG-06 Main QC & R&D Lab
- 992-BLDG-07 Chemical Storage Building
- 992-BLDG-08 Catalyst Storage Building
- 992-BLDG-09 Hazardous Waste Handling & Storage
- 992-BLDG-10 Fire / Medic Station
- 992-BLDG-14 Rail Car Loading Control Room
- 992-BLDG-15 Truck Loading Control Room
- 992-BLDG-20 Locomotive Maintenance Building
- 891-BLDG-01 Blast Resistant Operator Building (Trains 1 & 2) - Design only one and replicated three times for trains 3 & 4, 5 & 6.

### **Transmission Line and Switchyard**

Oncor has 138KV transmission lines that currently run through the northern side of the site. Oncor will be providing a power drop to their own new switchyard.

- Any eligible ancillary and necessary equipment or property required to make the facility operational.

## MAP OF QUALIFIED INVESTMENT



Agreement for Limitation on Appraised Value  
 Between Ector ISD and Nacero TX 1 LLC  
 (App. No. 1568), November 14, 2023  
 Exhibit 3

Texas Economic Development Act Agreement  
 Comptroller Form 50-826 (October 2020)

**EXHIBIT 4**  
**DESCRIPTION AND LOCATION OF QUALIFIED PROPERTY**

Below, please find a detailed description of the qualified property and any new buildings, proposed new improvements of the final constructed and delivered facility consistent with the level of detail defined at the project's conceptual engineering phase.

The specific and detailed description of the qualified investment which is proposed within the project boundary, along with any new buildings or proposed improvements have been split into sections describing the different parts of the facility, such as, Inside Battery Limits (ISBL), Outside Battery Limits (OSBL), Tank Storage, Truck and Rail Operations, etc.

The Penwell facility includes the following configuration:

- 6 SynCOR Methanol™ / TIGAS™ trains (3 sets of two trains)
- 6 Air Separation Units (ASU), one for each train
- 6 Flare units, one for each train
- 3 Sets of process common units (hydrocracker unit, isomerization, condensate stripping)
- 3 Utility and Offsite blocks (CO2 recovery unit, thermal oxidizer, Boiler Feed Water/steam/Auxiliary Boiler, condensate treatment, power generation, raw and wastewater treatment, cooling water)
- 1 Carbon capture sequestration Compressor Station
- 1 Hydrogen Generation Unit (HGU)
- 1 Clean Fuel Post Treatment Unit
- 1 common tankage area, 1 back-up instrument air and nitrogen unit, 1 firewater system, 1 clean fuel blending facility, railcar loading/unloading area and truck loading areas.

This project will include Trains 1 through 6 with associated common process areas as well as associated utility & offsite blocks.

Phase 2 which is contingent on a successful Phase 1 will include Trains 5 & 6 with associated common process areas as well as the associated utility & offsite block.

**ISBL – Natural Gas Processing and Clean Fuel Manufacturing**

The ISBL facilities below are licensed by Haldor Topsoe and their Design Packages are provided by HT except where noted. Natural gas feed, plus recycled liquefied petroleum gas (LPG) and C5 recycle, are converted to raw clean fuel in each of the six processing trains.

Each train includes the following primary Process sections:

- Natural Gas Reforming (Unit 110, 210, 310, 410, 510, 610)
- Syngas Process Condensate (Unit 111, 211, 311, 411, 511, 611)
- Methanol Synthesis (Unit 120, 220, 320, 420, 520, 620)
- Clean Fuel Reactor (Unit 130, 230, 330, 430, 530, 630)
- Catalyst Regeneration System (Unit 131, 231, 331, 431, 531, 631)

- Clean Fuel Fractionation (Unit 140, 240, 340, 440, 540, 640)
- Hydrogen Recovery Unit (Units 171, 271, 371, 471, 571, 671)
- Cooling Water System (Unit 841, 842, 843) – Design not provided by HT.
- Flare System (Unit 160, 260, 360, 460, 560, 660) – Each Train will have a dedicated ground flare, Knock Out (KO) drum and KO drum pump. However, for redundancy and reliability, the Flare systems for each set of Trains (1 and 2, 3 and 4, 5 and 6) will be cross-tied and each Flare system will be designed to support two parallel trains. Each set of cross-tied flares will be connected to process commons (i.e. hydrocracker unit, isomerization unit) dedicated to their corresponding trains. Design not provided by HT.
- Hydrocracking and Isomerization (Units 711, 712, 713) – The raw clean fuel product from each train is sent to a Hydro-processing unit, which includes Isomerization and mild Hydrocracking sections for octane improvement and distillation point control. These units are common for each set of two trains.

## OSBL – Balance of Plant

### OSBL Per Train Set – One System per Two Trains

The following is a description of the systems supporting each set of two trains. Ultimately, 3 sets of these blocks will be provided to support all 6 trains at the Penwell facility.

- Clean Fuel Synthesis Process Condensate (Unit 731, 732, 733) – HT is providing the Design Package for these units.
- Power Generation (Unit 741, 742, 743) – 2 Steam Turbine Generators (STGs) per Unit will generate power from the excess steam from ISBL.
- Fuel Gas CO<sub>2</sub> Removal (Unit 751, 752, 753)
- Boiler Feed Water (BFW)/Condensate System (Unit 811, 812, 813) • Auxiliary Boiler (Unit 821, 822, 823)
- Raw Water Treatment (Unit 831, 832, 833) – Scope is to be confirmed based on raw water analysis and plant water balance. Utility and fire water to be supplied from raw water.
- Wastewater Treatment (Unit 851, 852, 853) – Options being considered are a Water Treatment Plant, Disposal Wells, Evaporation Ponds or a combination of the above
- Storm Water/Drainage System (Unit 861, 862, 863) Closed Drain System – Hydrocarbon drain drum with pumps and slop oil tank with pumps to service the closed hydrocarbon drain system from ISBL. Methanol drain drum with pumps and slop methanol tank with pumps to service the closed methanol drain system from ISBL
- Plant Instrument Air and Nitrogen Distribution system (Unit 881, 882, 883)

The natural gas and clean fuel production process will require high quality demineralized water. This process will generate steam and water condensate that may be reused within the proposed facility. Raw water treatment and wastewater treatment are anticipated as part of the proposed Project to meet the industrial water demand, which effectively results in an internal recycling of water. In addition to the recycled water internal to the process, the industrial water supply will be supplemented by water piped in from the Colorado River Municipal Water District.

## OSBL Common Utilities - One Set for the Facility

The following is a description of the common systems supporting all 6 trains.

- Hydrogen Generation Unit (Unit 930) – Will produce hydrogen to meet the entire plant hydrogen demand. The HGU will be oversized to provide 100MMTPD of Hydrogen to allow for an excess of Hydrogen Which will also be sold as full for heavy haul over the road vehicles. Storage and loading facilities for Hydrogen are planned.
- Carbon Capture Sequestration (Unit 931)
- One Clean Fuel Post Treatment Unit (Unit 932) – Will upgrade clean fuel product to meet California clean fuel specifications. Size of the unit is to be determined. HT is providing the Design Package for this Unit.
- Backup Instrument/Plant Air Compressor – Used as a backup to instrument/plant air supply from ASU. Unit will be used for startup requirements of one train.
- Fire Fighting Unit (Unit 950) – Fire water to be supplied from treated raw water, or utility water, with raw water as backup supply.
- Storm Water Retention – Twenty-four hour, 100-year storm or six hours of maximum fire water application during fire water events used for volume design.

## OSBL - Storage and Terminal Operations

Storage facilities, tanks will be provided for the following:

- Raw Methanol Storage (Unit 910)
- LPG Storage (Unit 911)
- Clean Fuel Storage (Unit 912)
- Clean Fuel Blend Component Storage (Unit 913)
- Finished Clean Fuel Additives Storage (Unit 914)
- Finished Clean Fuel Storage (Unit 915)

Truck loading, the following products will be loaded by truck:

- Pump Ready Clean Fuel Product
- Nitrogen Hydrogen

Where necessary, internal roads, truck loading areas and designated parking areas will be a paved surface capable of supporting heavy truck traffic.

- Rail Loading and Unloading

The proposed facility will have inbound rail movements of clean fuel blend components (ethanol, alkylate and naphtha) and outbound rail movements of LPG product and finished clean fuel component.

The following products will be loaded by rail:

**Agreement for Limitation on Appraised Value**  
Between Ector County ISD and Nacero TX 1 LLC  
(App. No. 1568), November 14, 2023  
Exhibit 4

*Texas Economic Development Act Agreement*  
*Comptroller Form 50-826 (October 2020)*

- LPG
- Finished Clean Fuel Component
- Argon The following products will be unloaded by rail:
- Ethanol
- Alkylate
- Naphtha

### **Air Separation Unit (ASU)**

The ASU's will be owned and operated by a third party for the benefit of Nacero. The ASU's will produce high purity oxygen for the Autothermal Reformer and is integral to our process for production of methanol. Our facility cannot operate without an ASU. The ASU's will be treated by Nacero as an owned asset and will be recorded on our balance sheet as a capital asset and accounted for with identical accounting as a capital lease. Nacero will have the right to purchase the ASU's at a predetermined reduced rate at the end of the term of the agreement. The ASU's will produce nitrogen, instrument air and plant air which are also critical and required for our plant's operation.

### **Land and Buildings**

The land for which the Applicant has legally binding purchase options is set out in EXHIBIT 2 and depicted on the attached map.

Below, please find a list of the buildings that will be located on the property:

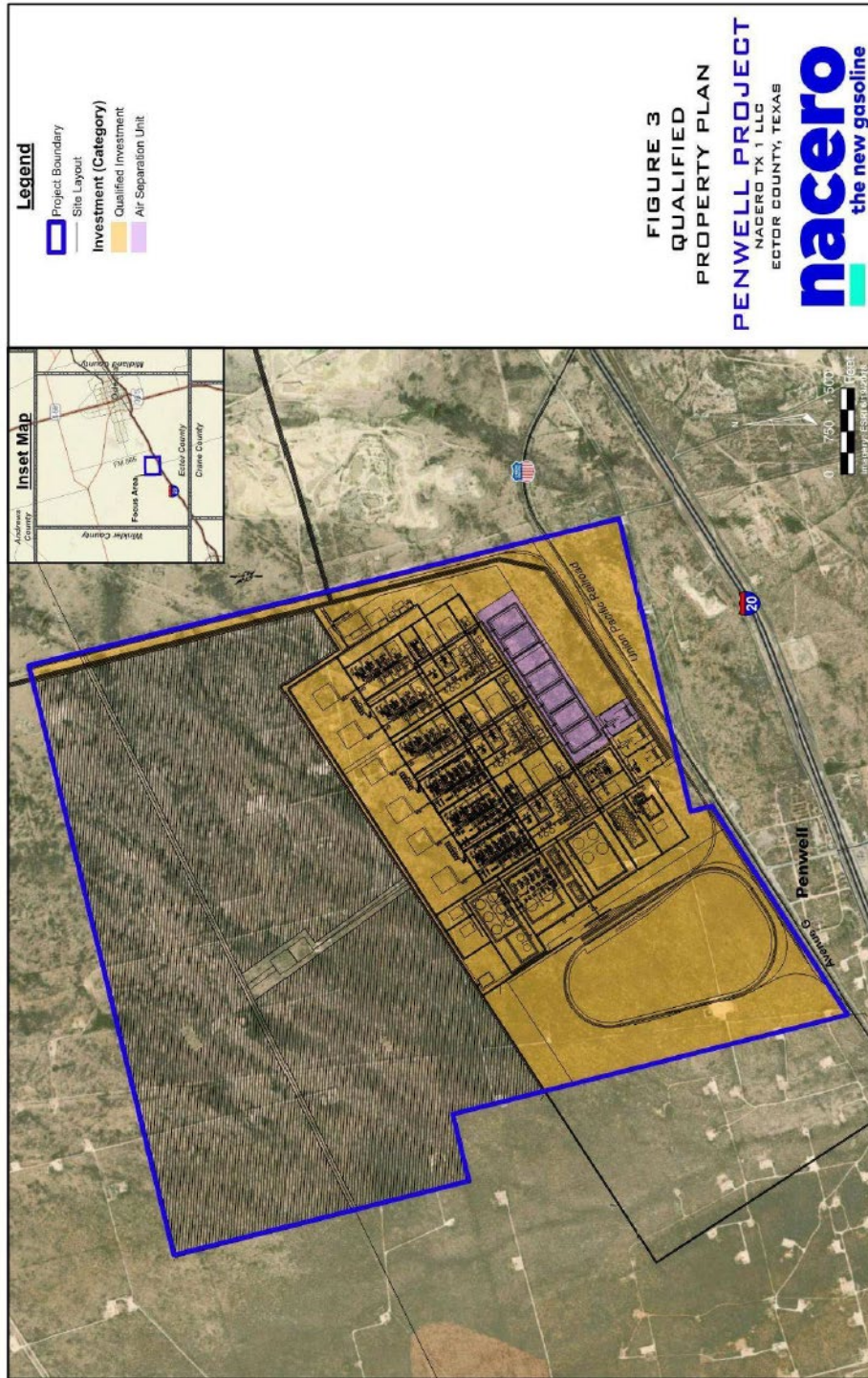
- 992-BLDG-01 Central Control Room / Operations Office Building (including 480V MCC room) - 2 stories
- 992-BLDG-04 Warehouse Maintenance/Workshop Extension
- Maintenance and workshop extension (included with 101a building)
- 992-BLDG-06 Main QC & R&D Lab
- 992-BLDG-07 Chemical Storage Building
- 992-BLDG-08 Catalyst Storage Building
- 992-BLDG-09 Hazardous Waste Handling & Storage
- 992-BLDG-10 Fire / Medic Station
- 992-BLDG-14 Rail Car Loading Control Room
- 992-BLDG-15 Truck Loading Control Room
- 992-BLDG-20 Locomotive Maintenance Building
- 891-BLDG-01 Blast Resistant Operator Building (Trains 1 & 2) - Design only one and replicated three times for trains 3 & 4, 5 & 6.

### **Transmission Line and Switchyard**

Oncor has 138KV transmission lines that currently run through the northern side of the site. Oncor will be providing a power drop to their own new switchyard.

- Any eligible ancillary and necessary equipment or property required to make the facility operational.

# MAP OF QUALIFIED PROPERTY



Agreement for Limitation on Appraised Value  
Between Ector County ISD and Nacero TX 1 LLC  
(App. No. 1568), November 14, 2023  
Exhibit 4

Texas Economic Development Act Agreement  
Comptroller Form 50-826 (October 2020)

**EXHIBIT 5**  
**AGREEMENT SCHEDULE**

	<u>Year of Agreement</u>	<u>Date of Appraisal</u>	<u>School Year</u>	<u>Tax Year</u>	<u>Summary Description</u>
Limitation Pre-Years	0	January 1, 2021	2021-22	2021	QTP Pre Year
	QTP 1	January 1, 2022	2022-23	2022	QTP year 1, begins January 1, 2022
	QTP 2	January 1, 2023	2023-24	2023	QTP year 2
	QTP 3	January 1, 2024	2024-25	2024	QTP year 3
	QTP 4	January 1, 2025	2025-26	2025	QTP year 4
	QTP 5	January 1, 2026	2026-27	2026	QTP year 5, ends December 31, 2026
Limitation Period (10 Years)	1	January 1, 2027	2027-28	2027	\$100 million appraisal limitation
	2	January 1, 2028	2028-29	2028	\$100 million appraisal limitation
	3	January 1, 2029	2029-30	2029	\$100 million appraisal limitation
	4	January 1, 2030	2030-31	2030	\$100 million appraisal limitation
	5	January 1, 2031	2031-32	2031	\$100 million appraisal limitation
	6	January 1, 2032	2032-33	2032	\$100 million appraisal limitation
	7	January 1, 2033	2033-34	2033	\$100 million appraisal limitation
	8	January 1, 2034	2034-35	2034	\$100 million appraisal limitation
	9	January 1, 2035	2035-36	2035	\$100 million appraisal limitation
	10	January 1, 2036	2036-37	2036	\$100 million appraisal limitation
Maintain a Viable Presence (5 Years)	11	January 1, 2037	2037-38	2037	No appraisal limitation; must maintain a viable presence
	12	January 1, 2038	2038-39	2038	No appraisal limitation; must maintain a viable presence
	13	January 1, 2039	2039-40	2039	No appraisal limitation; must maintain a viable presence
	14	January 1, 2040	2040-41	2040	No appraisal limitation; must maintain a viable presence
	15	January 1, 2041	2041-42	2041	No appraisal limitation; must maintain a viable presence

Ector County Independent School District  
**Odessa, Texas**

**Memorandum**

**TO:** Board of Trustees

**FROM:** Scott R. Muri, Ed.D., Superintendent of Schools

**SUBJECT: DISCUSS AND CONSIDER ADOPTING AN ORDER CANVASSING  
BOND ELECTION RETURNS**

**DATE:** November 14, 2023

---

The Order Canvassing Bond Election Returns of the November 7, 2023 Election is presented for approval. Copies of results will be presented under separate cover.

\*\*\*\*\*

It is recommended that the Board of Trustees Adopt the Order Canvassing Bond Election Returns of the November 7, 2023 Election as presented.

CERTIFICATE FOR  
ORDER CANVASSING BOND ELECTION RETURNS

THE STATE OF TEXAS §  
COUNTY OF ECTOR §  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT §

We, the undersigned officers of the Board of Trustees of said District, hereby certify as follows:

1. The Board of Trustees of said District convened in REGULAR MEETING ON THE 14TH DAY OF NOVEMBER, 2023, at the regular designated meeting place, and the roll was called of the duly constituted officers and members of said Board, to wit:

Dawn Miller, Position 1	Dr. Steve Brown, Position 5
Delma Abalos, Position 2	Tammy Hawkins, Position 6
Wayne Woodall, Position 3	Bob Thayer, Position 7
Chris Stanley, Position 4	

and all of said persons were present, except \_\_\_\_\_, thus constituting a quorum. Whereupon, among other business the following was transacted at said Meeting: a written

ORDER CANVASSING BOND ELECTION RETURNS

was duly introduced for the consideration of said Board. It was then duly moved and seconded that said Order be passed; and, after due discussion, said motion, carrying with it the passage of said Order, prevailed and carried with all members present voting "AYE" except the following:

NAY: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

2. That a true, full, and correct copy of the aforesaid Order passed at the Meeting described in the above and foregoing paragraph is attached to and follows this Certificate; that said Order has been duly recorded in said Board's minutes of said Meeting; that the above and foregoing paragraph is a true, full, and correct excerpt from said Board's minutes of said Meeting pertaining to the passage of said Order; that the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of said Board as indicated therein; that each of the officers and members of said Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid Meeting, and that said Order would be introduced and considered for passage at said Meeting, and each of said officers and members consented, in advance, to the holding of said Meeting for such purpose; and that said Meeting was open to the public, and public notice of the time, place, and purpose of said Meeting was given all as required by the Texas Government Code, Chapter 551.

SIGNED AND SEALED the 14th day of November, 2023.

\_\_\_\_\_  
Secretary, Board of Trustees

\_\_\_\_\_  
President, Board of Trustees

(SEAL)

ORDER CANVASSING BOND ELECTION RETURNS

THE STATE OF TEXAS §  
COUNTY OF ECTOR §  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT §

WHEREAS, this Board of Trustees ordered an election to be held in said District on November 7, 2023 on the PROPOSITIONS hereinafter stated; and

WHEREAS, said Board of Trustees has investigated all matters pertaining to said election, including the ordering, giving notice, officers, holding and making returns of said election; and

WHEREAS, the election officers who held said election have duly made the returns of the result thereof, and said returns have been duly delivered to said Board of Trustees.

WHEREAS, it is hereby officially found and determined that the meeting at which this Order was adopted was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by Chapter 551, Texas Government Code.

THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT:

1. That the Board of Trustees officially finds and determines that said election was duly ordered, that proper notice of said election was duly given, that proper election officers were duly appointed prior to said election, that said election was duly held, that the District has complied with the Federal Voting Rights Act and the Texas Election Code, that due returns of the result of said election have been made and delivered, and that the Board of Trustees has duly canvassed said returns, all in accordance with law and the order calling said election.

2. That the Board of Trustees officially finds and determines that the following votes were cast at said election, on the submitted PROPOSITIONS by the resident, qualified electors of said District, who voted at the election:

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT PROPOSITION A

_____	FOR	THE ISSUANCE OF \$424,263,000 OF BONDS FOR SCHOOL BUILDINGS, AND THE LEVY OF TAXES SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS.
_____	AGAINST	THIS IS A PROPERTY TAX INCREASE.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT PROPOSITION B

_____	FOR	THE ISSUANCE OF \$8,096,000 OF BONDS FOR RATLIFF STADIUM AND THE LEVY OF TAXES SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS.
_____	AGAINST	THIS IS A PROPERTY TAX INCREASE.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT PROPOSITION C

\_\_\_\_\_ FOR THE ISSUANCE OF \$3,750,000 OF BONDS FOR INDOOR  
PRACTICE FACILITIES AND THE LEVY OF TAXES  
SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST  
\_\_\_\_\_ AGAINST ON THE BONDS. THIS IS A PROPERTY TAX INCREASE.

3. That the Board of Trustees officially finds, determines and declares the result of said election to be that ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT PROPOSITION A so submitted has received a favorable majority vote in all respects and has carried in all respects, and that ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT PROPOSITIONS B and C did not receive favorable majority votes and have not carried.

4. That the aforesaid bonds described in ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT PROPOSITION A may be issued, and the aforesaid bond tax may be levied, assessed and collected annually as voted and provided by law.



## Ector County Independent School District

### Action Page

**TO:** Board of Trustees

**FROM:** Deborah Ottmers, Chief Financial Officer

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

**DATE:** November 14, 2023

---

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

\*\*\*\*\*

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

ECISD  
 Request for purchases over \$50,000  
 November 2023

Item	Vendor(s)	Estimated Contract Price	Funding	Requestor/ Department	Reference	Service/ Product	Service/Product Summary	Contract Term
1	Bluefin LLC, a subsidiary of Mantis Innovation	\$ 1,300,000	General Funds 199 Insurance Recovery 475 Bond Construction 679 Capital Projects 686	Exalander Magallan District Operations	Piggyback Round Rock ISD Awarded RFQ 23-002	Construction Professional Services Roofing Consultant	Provided roofing consulting services for ongoing and new district projects.	FY 2023-2024 Option to renew for 2024-2025
2	Epalett.com National Food Group Empire Paper Company	\$ 557,260	Federal Funds 240	Jieun Pando School Nutrition	ECISD Awarded IFB 24-07SN	Additional Food Items & Paper Goods	Purchase additional food and paper items to continue the current menus preferred by students.	FY 2023-2024
3	RVG Mariachi Warehouse	23/24 \$ 75,000 24/25 \$ 75,000 25/26 \$ 75,000 3 year total \$225,000	General Funds 199	Michael Hawley Fine Arts	ECISD Awarded RFP 24-06	Mariachi Uniforms	Purchase mariachi uniforms for Ector Middle School, Odessa High School and the new program at Crockett Middle School.	FY 2023-2024 Option to renew for 2024-2025 and 2025-2026

**Exalander Magallan**

Executive Director  
(432) 456.9659  
802 N. Sam Houston  
Odessa, TX 79761

[exalander.magallan@ectorcountyisd.org](mailto:exalander.magallan@ectorcountyisd.org)



---

**Piggyback Round Rock ISD RFQ #23-002 Construction Professional Services**

- **Purpose:** The District Operations Department is seeking a Construction Professional Services Consultant for the 2023-2024 fiscal year with an option to renew for the 2024-2025 fiscal year, at the sole discretion of ECISD.
- **Background Info:** Ector County ISD (ECISD) is piggybacking on RFQ #23-002 awarded by Round Rock ISD for the discipline of Roofing Consultant. The District Operations department is in need of a roofing consultant for ongoing and new projects.
- **Estimated Yearly Costs:** \$1,300,000
- **Funding Source:** 199 General Fund  
679 Bond Construction  
686 Capital Projects  
475 Insurance Recovery
- **Recommended Supplier/Service Provider:**

Bluefin, LLC., a subsidiary of Mantis Innovation

Professional Service Providers will be used on an as-needed basis throughout the district. This award will not be a guarantee of purchase for any goods or services.

---

**Board Approval**

---

**Date**

**Dr. Jieun Pando**

Ector County ISD Director of School Nutrition  
(432) 456-9741  
1120 W 10<sup>th</sup> St Odessa, TX  
Odessa, TX 79763  
[Jieun.Pando@ectorcountyisd.org](mailto:Jieun.Pando@ectorcountyisd.org)



---

**IFB #24-07SN – Additional Food Items & Paper Goods**

- **Purpose:** The School Nutrition Department is seeking to purchase additional food and paper items to continue the current menus preferred by students.
- **Background Info:** The School Nutrition Department continues to seek and procure the best-priced food and paper items.
- **Estimated Cost:** \$557,260.00
- **Funding Source:** Federal Funds 240
- **Recommended Supplier/Service Provider:** Epalett.com  
National Food Group  
Empire Paper Company

---

Board Approval

---

Date



2 GROUND BEEF										
Supplier	QTY	UOM	Estimated	Unit Price	Extended	Supplier Notes / Alternate Description		Manufacturer	Manufacturer #	
Epalett.com	2000	Cases		\$97.82	\$195,640.00	Branding iron (Rochester Meats) item #813628 4/5# Bulk Ground Beef 85/15. Order minimum is 3 pallets (360 cs.). Lead time is approx. 20 days.				
Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	2000	Cases		No Bid						
Albie's Food Products, LLC	2000	Cases		No Bid						
Empire Paper Company	2000	Cases		No Bid						
[ALT1] Albie's Food Products, LL	2000	Cases	\$147.20		\$294,400.00	GROUND BEEF		Albie's Food Prodt	27987	
[ALT1] Churchfield trading COm	2000	Cases	\$148.67		\$297,340.00	PACKED 4/5# BAG160 SERVINGS PER CASE MIN ORDER 240 CASES		ALBIE'S	27987	

2 GROUND BEEF										
Supplier	Criteria 1	Criteria 2	Criteria 3	Criteria 4	Criteria 5	Criteria 6	Criteria 7	Criteria 8	Total	Additional Information
Epalett.com	60	5	5	5	5	5	5	5	10	100
Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	0	0	0	0	0	0	0	0	0	0
Albie's Food Products, LLC	0	0	0	0	0	0	0	0	0	0
Empire Paper Company	0	0	0	0	0	0	0	0	0	0
[ALT1] Albie's Food Products, LLC	55									55
[ALT1] Churchfield trading Company	50									50

35

3 ELBOW MACARONI PASTA										
Supplier	QTY	UOM	Estimated	Unit Price	Extended	Supplier Notes		Manufacturer	Manufacturer #	
Epalett.com	1500	Cases		\$30.43	\$45,645.00	Barrilla item #1000440041 2/10# Elbows. Order minimum is 7 pallets (280 cs.). Lead time is approx. 33 days.		BARRILLA	1000440041	
Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	1500	Cases		No Bid				BARRILLA	1000440041	
Albie's Food Products, LLC	1500	Cases		No Bid				BARRILLA	1000440041	
Empire Paper Company	1500	Cases		No Bid				BARRILLA	1000440041	
Churchfield trading Company	1500	Cases		No Bid				BARRILLA	1000440041	

3 ELBOW MACARONI PASTA										
Supplier	Criteria 1	Criteria 2	Criteria 3	Criteria 4	Criteria 5	Criteria 6	Criteria 7	Criteria 8	Total	Additional Information
Epalett.com	60	5	5	5	5	5	5	5	10	100
Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	0	0	0	0	0	0	0	0	0	0
Albie's Food Products, LLC	0	0	0	0	0	0	0	0	0	0
Empire Paper Company	0	0	0	0	0	0	0	0	0	0
Churchfield trading Company	0	0	0	0	0	0	0	0	0	0



4 CALZONE									
Supplier	QTY	UOM	Estimated	Unit Price	Extended	Supplier Notes / Alternate Description	Manufacturer	Manufacturer #	
National Food Group	3000	Cases		\$80.00	\$240,000.00		NATIONAL FOOD ( NFG #1998		
Tasty Brands	3000	Cases		\$89.49	\$268,470.00		NATIONAL FOOD ( NFG #1998		
Albie's Food Products, LLC	3000	Cases		No Bid			NATIONAL FOOD ( NFG #1998		
Epalett.com	3000	Cases		No Bid			NATIONAL FOOD ( NFG #1998		
Empire Paper Company	3000	Cases		No Bid			NATIONAL FOOD ( NFG #1998		
[ALT1] Albie's Food Products, LL	3000	Cases		\$46.37	\$139,110.00	CALZONE	Albie's Food Prodt	513	
[ALT1] Churchfield trading Com)	3000	Cases		\$47.29	\$141,870.00	48/50Z PER CASE MIN ORDER 240 CASES SAMPLE SENT	ALBIE'S	813	
[ALT1] Buena Vista Foods (Steril	3000	Cases		\$87.20	\$261,600.00	WG Calzone Turkey Pepperoni and Cheese, Bulk, 80/5.5oz, 2.5 grain and 2 M/MA contribution	Buena Vista Food:	50711	

4 CALZONE											
Supplier	Criteria 1	Criteria 2	Criteria 3	Criteria 4	Criteria 5	Criteria 6	Criteria 7	Criteria 8	Total	Additional Information	
National Food Group	60	5	5	5	5	5	5	5	10	100	
Tasty Brands	55	5	5	5	5	5	5	5	5	90	
Albie's Food Products, LLC	0	0	0	0	0	0	0	0	0	0	
Epalett.com	0	0	0	0	0	0	0	0	0	0	
Empire Paper Company	0	0	0	0	0	0	0	0	0	0	
[ALT1] Albie's Food Products, LLC	50	5	5	5	5	5	5	5	5	85	
[ALT1] Churchfield trading Company	45	5	5	5	5	5	5	5	5	80	
[ALT1] Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	40	5	5	5	5	5	5	5	5	75	

5 FOIL WRAP-RED CHECKERED									
Supplier	QTY	UOM	Estimated	Unit Price	Extended	Supplier Notes	Manufacturer	Manufacturer #	
Empire Paper Company	250000	EACH		\$0.1019	\$25,475.00		BAGCRAFT	300827 UPCh10072181008271	
Churchfield trading Company	250000	EACH		No Bid			BAGCRAFT	300827 UPCh10072181008271	
Epalett.com	250000	EACH		No Bid			BAGCRAFT	300827 UPCh10072181008271	
Buena Vista Foods (Sterling BV I	250000	EACH		No Bid			BAGCRAFT	300827 UPCh10072181008271	
Albie's Food Products, LLC	250000	EACH		No Bid			BAGCRAFT	300827 UPCh10072181008271	

5 FOIL WRAP-RED CHECKERED											
Supplier	Criteria 1	Criteria 2	Criteria 3	Criteria 4	Criteria 5	Criteria 6	Criteria 7	Criteria 8	Total	Additional Information	
Empire Paper Company	60	5	5	5	5	5	5	5	10	100	
Churchfield trading Company	0	0	0	0	0	0	0	0	0	0	
Epalett.com	0	0	0	0	0	0	0	0	0	0	
Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	0	0	0	0	0	0	0	0	0	0	
Albie's Food Products, LLC	0	0	0	0	0	0	0	0	0	0	



6 FOIL WRAP-BLUE CHECKERED-NO AWARD

7 FOIL WRAP-YELLOW CHECKERED

Supplier	QTY	UOM	Estimated	Unit Price	Extended	Supplier Notes	Manufacturer	Manufacturer #
Empire Paper Company	250000	EACH		\$0.1019	\$25,475.00		BAGCRAFT	300828 UPC#10072181008288
Churchfield trading Company	250000	EACH		No Bid			BAGCRAFT	300828 UPC#10072181008288
Epalett.com	250000	EACH		No Bid			BAGCRAFT	300828 UPC#10072181008288
Buena Vista Foods (Sterling BV I	250000	EACH		No Bid			BAGCRAFT	300828 UPC#10072181008288
Albie's Food Products, LLC	250000	EACH		No Bid			BAGCRAFT	300828 UPC#10072181008288

7 7 FOIL WRAP-YELLOW CHECKERED

Supplier	Criteria 1	Criteria 2	Criteria 3	Criteria 4	Criteria 5	Criteria 6	Criteria 7	Criteria 8	Total	Additional Information
Empire Paper Company	60	5	5	5	5	5	5	5	10	100
Churchfield trading Company	0	0	0	0	0	0	0	0	0	0
Epalett.com	0	0	0	0	0	0	0	0	0	0
Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	0	0	0	0	0	0	0	0	0	0
Albie's Food Products, LLC	0	0	0	0	0	0	0	0	0	0

8 FOIL WRAP-PLAIN

Supplier	QTY	UOM	Estimated	Unit Price	Extended	Supplier Notes	Manufacturer	Manufacturer #
Empire Paper Company	250000	EACH		\$0.1001	\$25,025.00		BAGCRAFT	300809 UPC#10072181008097
Churchfield trading Company	250000	EACH		No Bid			BAGCRAFT	300809 UPC#10072181008097
Epalett.com	250000	EACH		No Bid			BAGCRAFT	300809 UPC#10072181008097
Buena Vista Foods (Sterling BV I	250000	EACH		No Bid			BAGCRAFT	300809 UPC#10072181008097
Albie's Food Products, LLC	250000	EACH		No Bid			BAGCRAFT	300809 UPC#10072181008097

8 8 FOIL WRAP-PLAIN

Supplier	Criteria 1	Criteria 2	Criteria 3	Criteria 4	Criteria 5	Criteria 6	Criteria 7	Criteria 8	Total	Additional Information
Empire Paper Company	60	5	5	5	5	5	5	5	10	100
Churchfield trading Company	0	0	0	0	0	0	0	0	0	0
Epalett.com	0	0	0	0	0	0	0	0	0	0
Buena Vista Foods (Sterling BV Inc. dba Buena Vista Foods)	0	0	0	0	0	0	0	0	0	0
Albie's Food Products, LLC	0	0	0	0	0	0	0	0	0	0





---

**RFP #24-06 Mariachi Uniforms 23-24**

**Purpose:**

The purpose was to identify a uniform company who can supply Mariachi Uniforms. ECISD, and the Fine Arts Department, believe that any student wishing to fulfill a creative interest should have a wide variety of choices. We are committed to providing our students with quality supplies necessary for performance, which include uniforms of quality and durability.

**Background information:**

The ECISD Mariachi program has a strong history of success at both Ector Middle School and Odessa High School. We recently created a new program at Crockett Middle School. Collectively, the program consists of approximately 200 students. The current uniforms at Ector MS and Odessa HS were purchased at the very beginning of the 2010s. Crockett Middle School does not currently have uniforms. The typical lifespan of a uniform is 10-12 years. We provide uniforms for all of our performing groups in ECISD, and the Odessa High School Mariachi program has been consistently selected for the State Mariachi Program. These uniforms will be utilized for the mariachi performances and competitions.

**Cost:** \$75,000 for the current fiscal year ending June 30, 2024, \$75,000 for fiscal year 2024-2025, and \$75,000 for fiscal year 2025-2026 for a total of \$225,000.

Fiscal years 2024-2025 and 2025-2026 are based on available funds.

**Funding:** 199 General Funds

**Recommended Supplier/Service Provider:** RVG Mariachi Warehouse

---

**Board Approval**

---

**Date**

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
ODESSA, TEXAS**

RFP # 24-06 Mariachi Uniforms 23-24

**SCORE SHEET**

Closed: October 27, 2023 1:00PM

Consolidated

Evaluators	Suppliers	
	Mariachi Center	RGV Mariachi Warehouse
Aaron	41	86
Debra	20	93
Shari	56	85
Jerimie	20	90
<b>Total</b>	<b>137</b>	<b>354</b>
<b>Average</b>	<b>34</b>	<b>89</b>



## 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 2023-2024 BUDGET AMENDMENT # 4**

**DATE:** November 14, 2023

---

Attached is a summary of the recommended Budget Amendment # 4 for the 2023-2024 budget. These are changes in estimated budgeted funds to fund items as noted on attached.

\*\*\*\*\*

Administrative Recommendation:

Approval of 2023-2024 Budget Amendment # 4



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 AMENDED BUDGET - FUNCTION AND OBJECT  
 GENERAL, SCHOOL NUTRITION, AND DEBT SERVICE FUNDS  
 FOR THE PERIOD JULY 1, 2023 THRU JUNE 30, 2024  
 FISCAL YEAR 2023-2024

		GENERAL FUND				SCHOOL NUTRITION FUND				DEBT SERVICE FUND			
		ORIGINAL BUDGET	ADJUSTED BUDGET	Additions (Deductions) #4	AMENDED BUDGET	ORIGINAL BUDGET	ADJUSTED BUDGET	Additions (Deductions) #4	AMENDED BUDGET	ORIGINAL BUDGET	ADJUSTED BUDGET	Additions (Deductions) #4	AMENDED BUDGET
		7/1/2023	10/31/2023		11/30/2023	7/1/2023	10/31/2023		11/30/2023	7/1/2023	10/31/2023		11/30/2023
<b>REVENUES</b>													
5700	Local and Intermediate	\$ 169,500,000	\$ 170,137,041	\$ (21,400,000)	\$ 148,737,041	\$ 675,320	\$ 675,320	\$ -	\$ 675,320	\$ 46,118,500	\$ 46,696,768	\$ -	\$ 46,696,768
5800	State	156,203,451	156,203,451	25,201,835	181,405,286	430,300	430,300	-	430,300	401,500	401,500	-	401,500
5900	Federal	6,000,000	6,000,000	-	6,000,000	16,958,658	17,815,658	-	17,815,658	-	-	-	-
	<b>Total - All Revenues</b>	<b>331,703,451</b>	<b>332,340,492</b>	<b>3,801,835</b>	<b>336,142,327</b>	<b>18,064,278</b>	<b>18,921,278</b>	<b>-</b>	<b>18,921,278</b>	<b>46,520,000</b>	<b>47,098,268</b>	<b>-</b>	<b>47,098,268</b>
<b>APPROPRIATIONS by FUNCTION</b>													
11	Instruction	202,095,977	202,908,773	2,363,809	205,272,582	-	-	-	-	-	-	-	-
12	Instructional Resources and Media Services	2,159,943	2,159,943	17,760	2,177,703	-	-	-	-	-	-	-	-
13	Curriculum and Staff Development	8,719,086	8,762,086	425,965	9,188,051	-	-	-	-	-	-	-	-
21	Instructional Leadership	5,656,651	5,656,651	53,747	5,710,398	-	-	-	-	-	-	-	-
23	School Leadership	21,539,711	21,539,711	210,110	21,749,821	-	-	-	-	-	-	-	-
31	Guidance, Counseling and Evaluation Services	13,981,624	14,173,124	56,807	14,229,931	-	-	-	-	-	-	-	-
32	Social Work Services	1,811,527	1,811,527	15,960	1,827,487	-	-	-	-	-	-	-	-
33	Health Services	3,254,406	3,254,406	34,000	3,288,406	-	-	-	-	-	-	-	-
34	Student Transportation	10,125,228	11,799,968	57,956	11,857,924	-	-	-	-	-	-	-	-
35	Food Services	-	-	-	-	18,064,278	20,130,266	2,147,853	22,278,119	-	-	-	-
36	Co/Extra Curricular Activities	8,162,823	8,185,230	34,081	8,219,311	-	-	-	-	-	-	-	-
41	General Administration	9,030,571	9,120,571	119,009	9,239,580	-	-	-	-	-	-	-	-
51	Plant Maintenance and Operations	38,015,291	40,855,831	273,866	41,129,697	-	-	-	-	-	-	-	-
52	Security and Monitoring Services	3,787,609	5,381,325	785,596	6,166,921	-	-	-	-	-	-	-	-
53	Data Processing Services	10,822,562	11,111,307	(3,348,563)	7,762,744	-	-	-	-	-	-	-	-
61	Community Services	1,558,309	1,715,703	16,789	1,732,492	-	-	-	-	-	-	-	-
71	Debt Services	1,294,300	1,375,300	-	1,375,300	-	-	-	-	46,520,000	47,665,625	-	47,665,625
81	Facilities Acquisition and Construction	1,500,000	5,033,710	3,434,943	8,468,653	-	-	-	-	-	-	-	-
91	Contracted Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-
99	Intergovernmental Charges	2,132,882	2,132,882	-	2,132,882	-	-	-	-	-	-	-	-
	<b>Total - All Appropriations</b>	<b>345,648,500</b>	<b>356,978,048</b>	<b>4,551,835</b>	<b>361,529,883</b>	<b>18,064,278</b>	<b>20,130,266</b>	<b>2,147,853</b>	<b>22,278,119</b>	<b>46,520,000</b>	<b>47,665,625</b>	<b>-</b>	<b>47,665,625</b>
<b>OTHER FINANCING SOURCES/(USES)</b>													
7000	Other Financing Sources	550,000	550,000	-	550,000	-	-	-	-	-	-	-	-
8000	Other Financing (Uses)	(525,000)	(525,000)	-	(525,000)	-	-	-	-	-	-	-	-
	<b>Total Other Financing Sources (Uses)</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations</b>	<b>(13,920,049)</b>	<b>(24,612,556)</b>	<b>(750,000)</b>	<b>(25,362,556)</b>	<b>-</b>	<b>(1,208,988)</b>	<b>(2,147,853)</b>	<b>(3,356,841)</b>	<b>-</b>	<b>(567,357)</b>	<b>-</b>	<b>(567,357)</b>
	<b>Fund Balance Beginning July 1</b>	<b>103,018,472</b>	<b>103,018,472</b>		<b>103,018,472</b>	<b>9,714,340</b>	<b>7,190,505</b>		<b>9,714,340</b>	<b>17,069,309</b>	<b>17,069,309</b>		<b>17,069,309</b>
3000	<b>Fund Balance Ending June 30 (Estimated)</b>	<b>\$ 89,098,423</b>	<b>\$ 78,405,916</b>	<b>\$ (750,000)</b>	<b>\$ 77,655,916</b>	<b>\$ 9,714,340</b>	<b>\$ 5,981,517</b>	<b>\$ (2,147,853)</b>	<b>\$ 6,357,499</b>	<b>\$ 17,069,309</b>	<b>\$ 16,501,952</b>	<b>\$ -</b>	<b>\$ 16,501,952</b>
<b>APPROPRIATIONS by OBJECT</b>													
6100	Payroll Costs	\$ 256,983,618	\$ 258,290,827	\$ 4,144,509	\$ 262,435,336	\$ 8,541,566	\$ 8,541,566	\$ -	\$ 8,541,566	\$ -	\$ -	\$ -	\$ -
6200	Purchased/Contracted Services	51,171,007	54,246,000	175,537	54,421,537	134,000	441,565	1,207,000	1,648,565	-	-	-	-
6300	Supplies and Materials	19,889,051	19,438,346	(105,538)	19,332,808	9,260,712	10,293,015	932,853	11,225,868	-	-	-	-
6400	Other Operating Expenses	12,644,124	13,064,393	66,545	13,130,938	53,000	53,500	8,000	61,500	-	-	-	-
6500	Debt Service	1,294,300	1,375,300	-	1,375,300	-	-	-	-	46,520,000	47,665,625	-	47,665,625
6600	Capital Outlay	3,666,400	10,563,182	270,782	10,833,964	75,000	800,620	-	800,620	-	-	-	-
	<b>Total - All Appropriations</b>	<b>\$ 345,648,500</b>	<b>\$ 356,978,048</b>	<b>\$ 4,551,835</b>	<b>\$ 361,529,883</b>	<b>\$ 18,064,278</b>	<b>\$ 20,130,266</b>	<b>\$ 2,147,853.00</b>	<b>\$ 22,278,119</b>	<b>\$ 46,520,000</b>	<b>\$ 47,665,625</b>	<b>\$ -</b>	<b>\$ 47,665,625</b>

Ector County ISD  
 Finance Department  
 Budget Amendment  
 Requests to be Appropriated  
 2023/2024

# 4

FISCAL YEAR 2023-2024



Description	Requestor	Amount
<b>GENERAL FUND</b>		
<b>The following will result in a decrease to fund balance.</b>		
Salary for 10 officers		\$ 352,500
Vehicles for 10 officers		\$ 300,000
Equipment outfitting for 10 officers		\$ 97,500
		<u><u>\$ 750,000</u></u>
<b>The following will result in no change to fund balance.</b>		
State funding to allotment		\$ (22,436,835)
Property taxes reduction due to homestead exemption		21,400,000
State contribution of TRS on behalf		(2,765,000)
TRS on behalf expenditure		2,765,000
Extra duty pay		836,835
Ector Midle School repairs		200,000
		<u><u>\$ -</u></u>
<b>The following will result in an increase to fund balance.</b>		
None		\$ -
		<u><u>\$ -</u></u>
<b>Net effect to fund balance</b>		<b><u><u>\$ (750,000)</u></u></b>

**SCHOOL NUTRITION FUNDS**

**The following will result in a decrease to fund balance.**

Freezer project	\$ 1,200,000
Food	947,853
	<u><u>\$ 2,147,853</u></u>

**The following will result in no change to fund balance as there is a equal revenue and expenditure component.**

None	\$ -
	<u><u>\$ -</u></u>

**The following will result in an increase to fund balance.**

None	\$ -
	<u><u>\$ -</u></u>

**Net effect to fund balance** **\$ (2,147,853)**

---

**DEBT SERVICE FUND**

**The following will result in a decrease to fund balance.**

None	\$ -
	<u><u>\$ -</u></u>

**The following will result in no change to fund balance as there is a equal revenue and expenditure component.**

None	\$ -
	<u><u>\$ -</u></u>

**The following will result in an increase to fund balance.**

None	\$ -
	<u><u>\$ -</u></u>

**Net effect to fund balance** **\$ -**

---



## 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**

**DATE:** November 14, 2023

---

Deborah Ottmers, Chief Financial Officer, will present the 2022-2023 school year annual financial report to the Board for approval. External auditors Whitley Penn LLP will provide the audit opinion and be available to answer questions related to the audit.

\*\*\*\*\*

Administrative Recommendation:

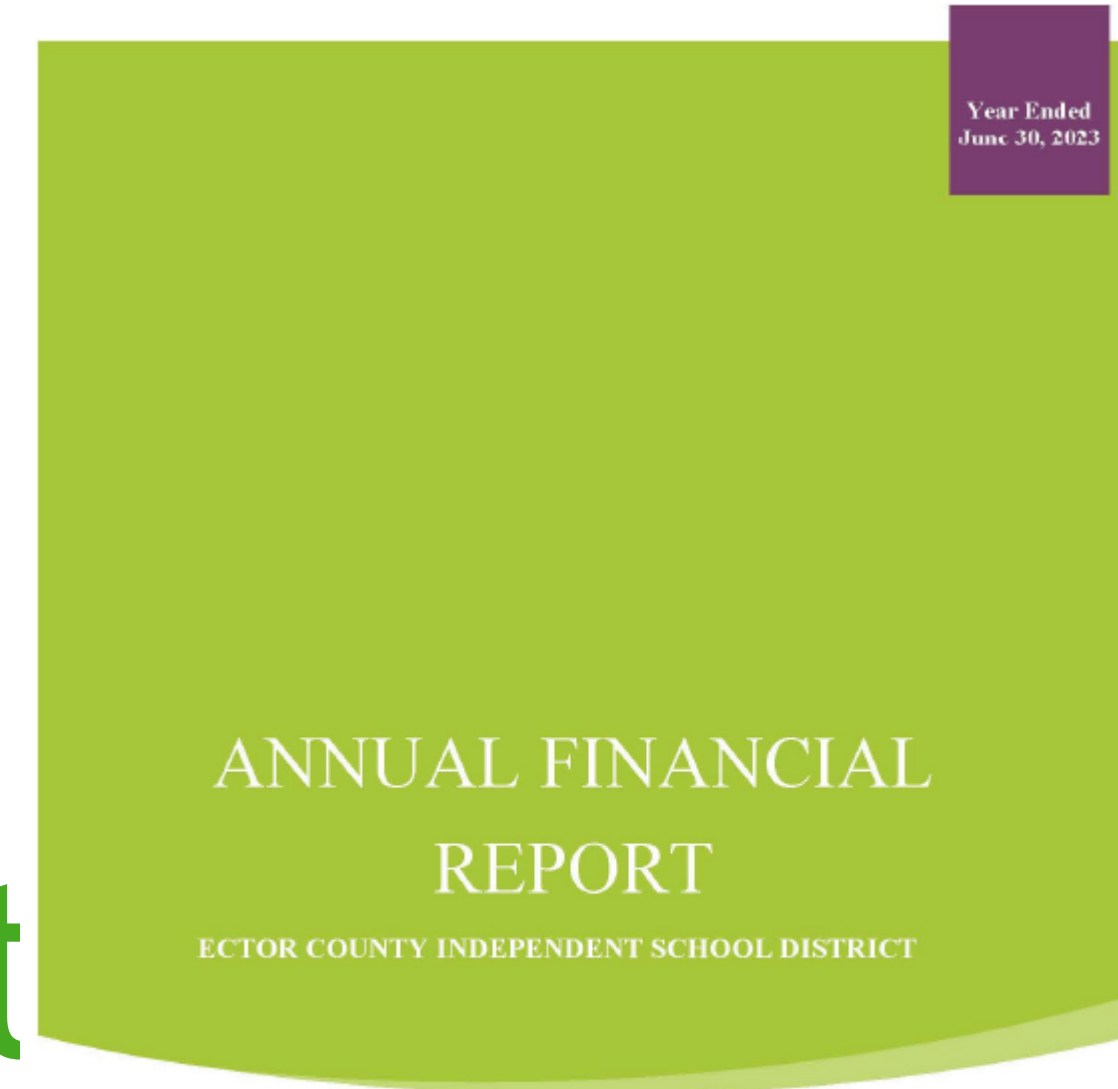
Approval of Annual Financial Report



# Ector County ISD

## 2022 - 2023

### Annual Financial Report



Presented by:

Deborah Ottmers, CFO

11/14/2023

# Annual Financial and Compliance Report

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

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

## When is the AFR due to TEA?

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

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

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

EDUCATION CODE

TITLE 2. PUBLIC EDUCATION

SUBTITLE I. SCHOOL FINANCE AND FISCAL MANAGEMENT

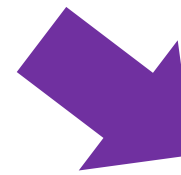
CHAPTER 44. FISCAL MANAGEMENT

SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**TABLE OF CONTENTS**

Page number at bottom center of each page

	<u>Page</u>	<u>Exhibit</u>
<b>Introductory Section</b>		
Certificate of the Board	i	
Organization Chart	ii	
List of Board of Trustees, Consultants and Advisors	iii	
<b>Financial Section</b>		
Independent Auditor's Report	1	
Management's Discussion and Analysis	4	
<b>Basic Financial Statements:</b>		
Government-wide Financial Statements:		
Statement of Net Position	12	A-1
Statement of Activities	13	B-1
Government Fund Financial Statements:		
Balance Sheet	14	C-1
Reconciliation of Balance Sheet for Governmental Funds to Statement of Net Position	16	C-2
Statement of Revenues, Expenditures, and Changes in Fund Balance	17	C-3
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	19	C-4
Proprietary Fund Financial Statements:		
Statement of Net Position	20	D-1
Statement of Revenues, Expenses, and Changes in Fund Net Position	21	D-2
Statement of Cash Flows	22	D-3
Fiduciary Fund Financial Statements:		
Statement of Fiduciary Net Position	23	E-1
Statement of Changes in Fiduciary Net Position	24	E-2
Notes to the Financial Statements	25	F-1
<b>Required Supplementary Information:</b>		
Budgetary Comparison Schedule - General Fund	57	G-1
Budgetary Comparison Schedule - Child Nutrition Program Fund	58	G-2
Schedule of the District's Proportionate Share of the Net Pension Liability - TRS	59	G-3
Schedule of District Pension Contributions - TRS	60	G-4
Schedule of the District's Proportionate Share of the Net OPEB Liability - TRS	61	G-5



# Certificate of Board

## CERTIFICATE OF BOARD

### Board of Trustees

Ector County Independent School District      Ector      068901  
Name of School District      County      Co. - Dist. No.

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

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

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

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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Ector County Independent School District

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

# Clean/Unmodified opinion

## ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Ector County Independent School District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which begin on page 12.

### FINANCIAL HIGHLIGHTS

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

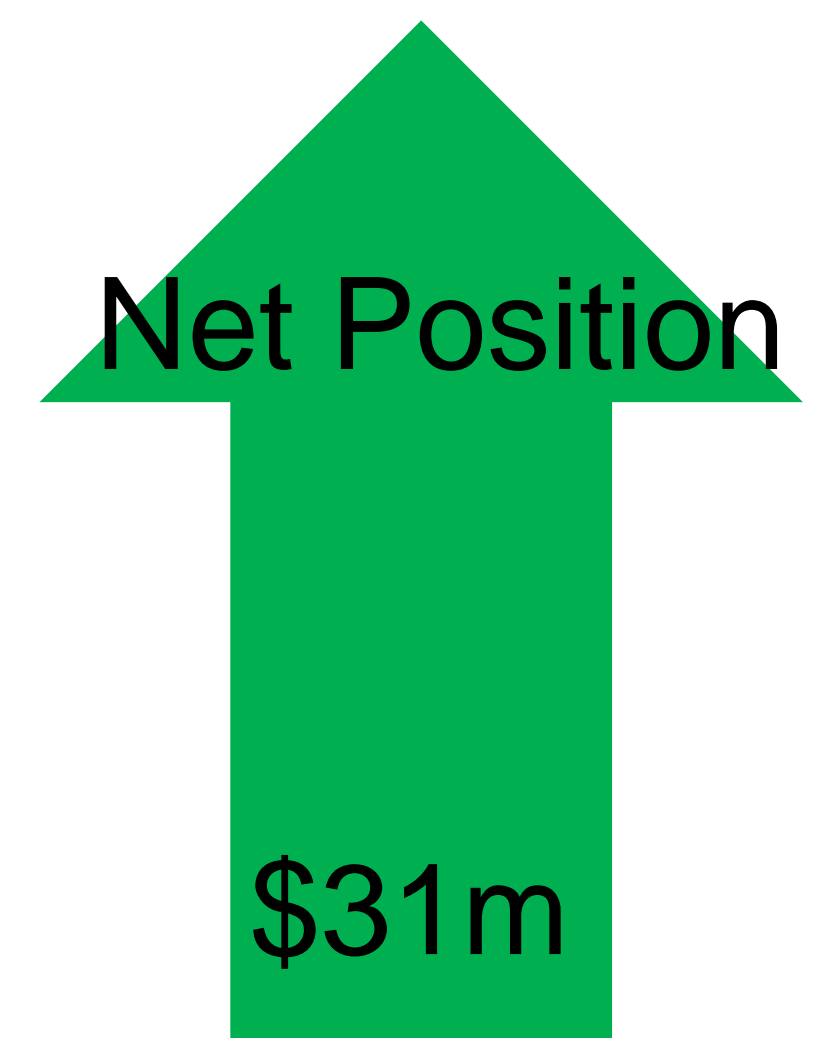
Data Control Codes		Governmental Activities
<b>Assets</b>		
1110	Cash and cash equivalents	\$ 8,854,634
1120	Current investments	128,410,436
1225	Property taxes receivables, net	14,518,289
1240	Due from other governments	45,382,797
1267	Due from fiduciary funds	406
1290	Other receivables, net	468,007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

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

Exhibit B-1

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

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



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

## Balance Sheet

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

**Basis of Accounting: Modified Accrual**

# Major Funds

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

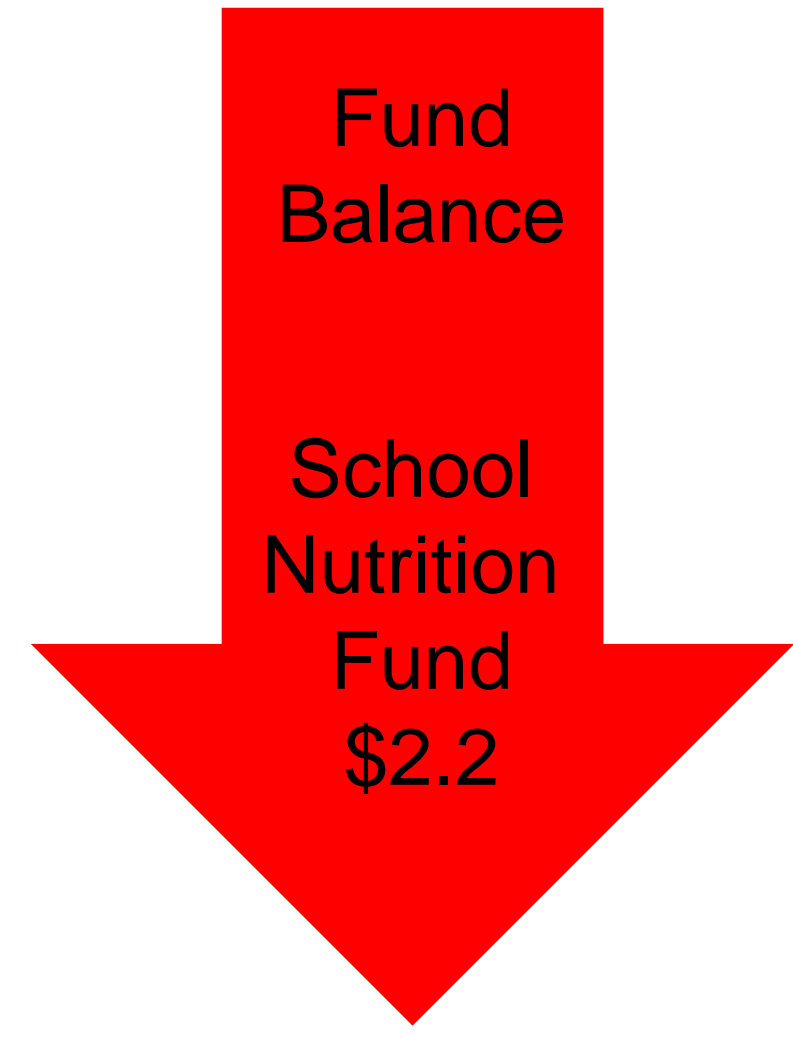
Data Control Codes		National School Breakfast & Lunch Program			Nonmajor Governmental Funds	Total Governmental Funds
		General Fund		Debt Service Fund		
<b>Revenues</b>						
5700	Local, intermediate, and out-of-state	\$167,334,304	\$ 897,725	\$ 32,205,506	\$ 9,687,941	\$210,125,476
5800	State program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

Similar to what is provided in monthly board meetings

Governmental Fund Financial Statements Report Page 17 & 18 Exhibit C-3 Statement of Revenues & Expenditures



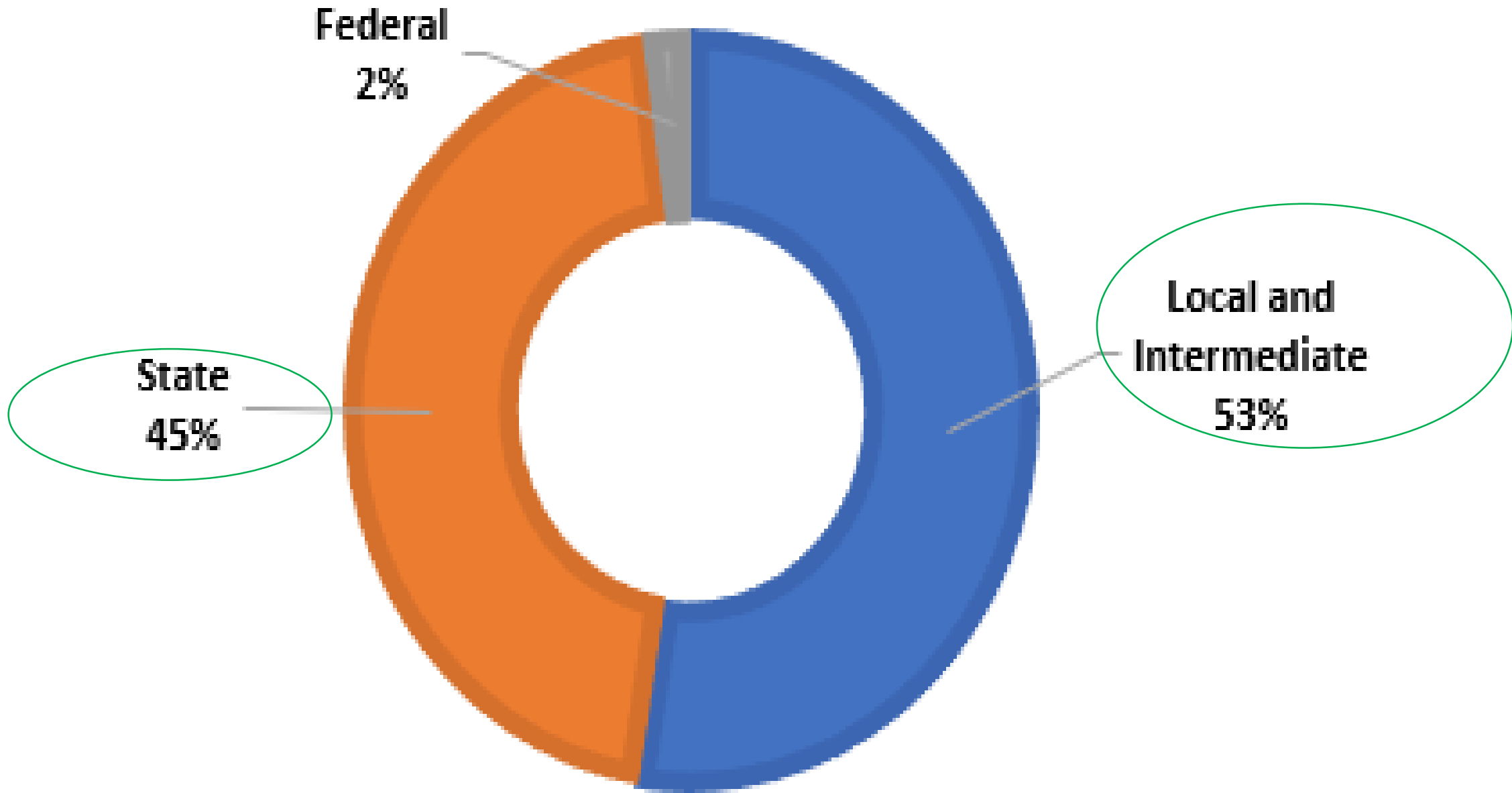
Printed in newspaper



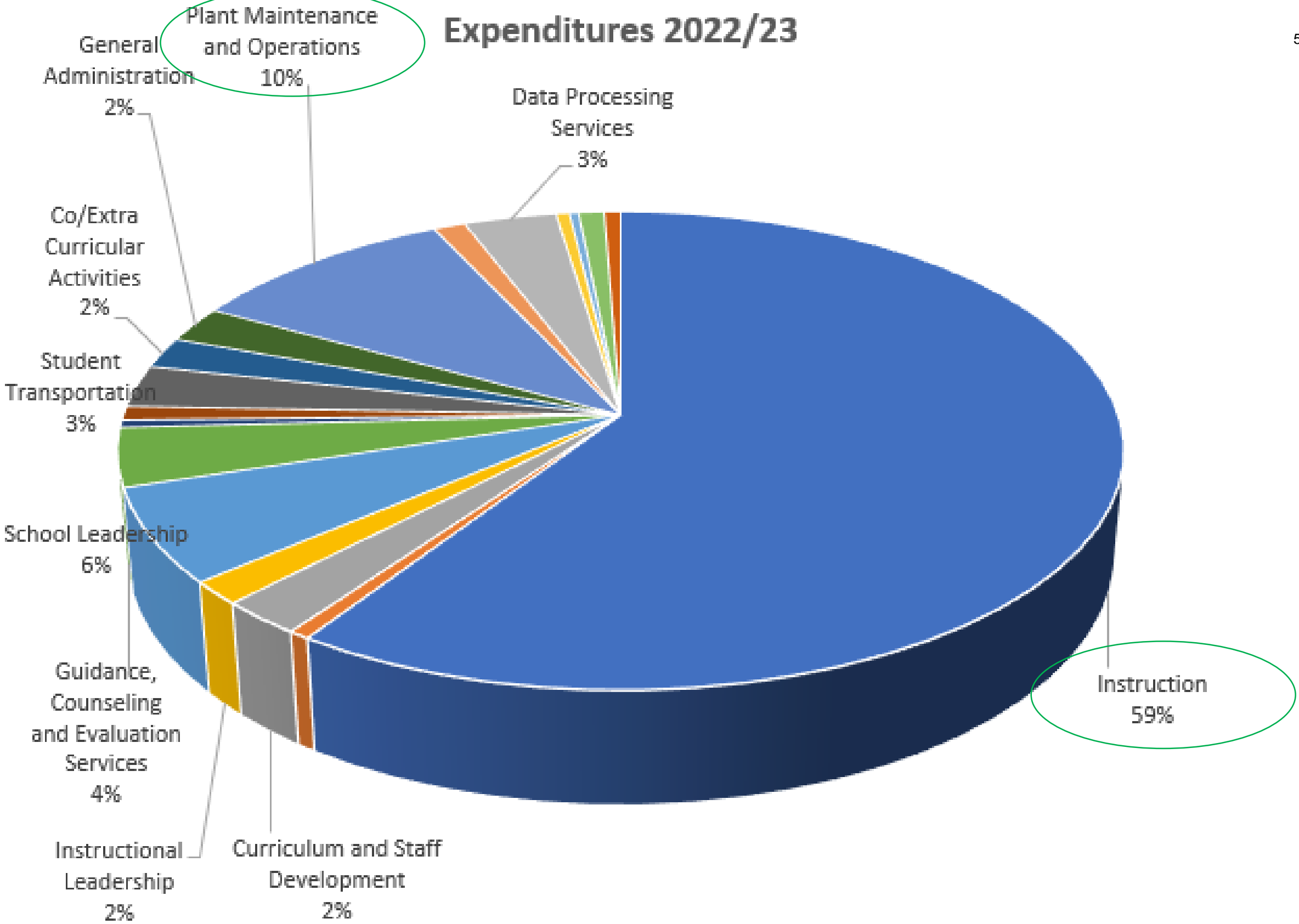
## Basis of Accounting: Modified Accrual

# Graphs-General Fund

## REVENUES

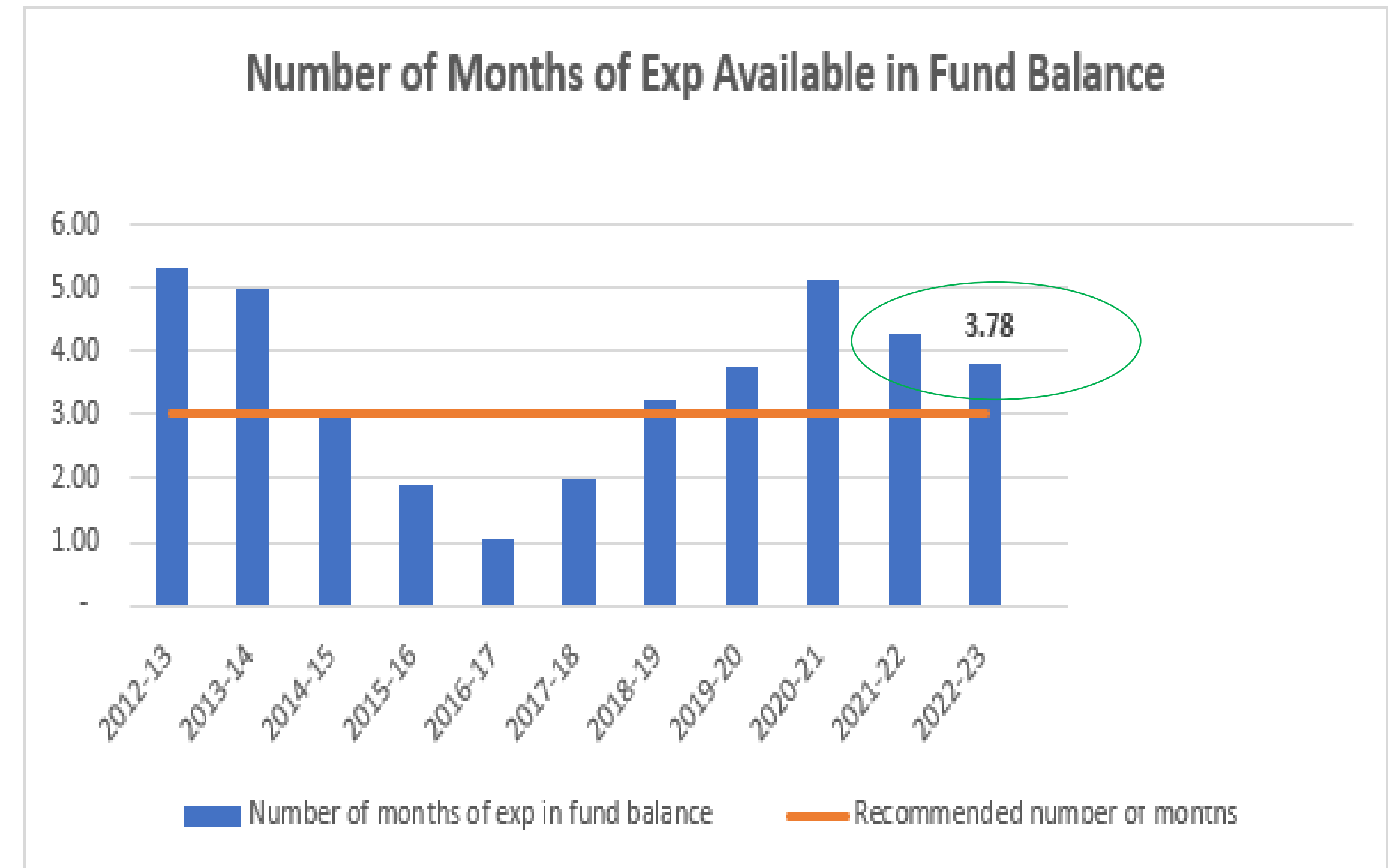
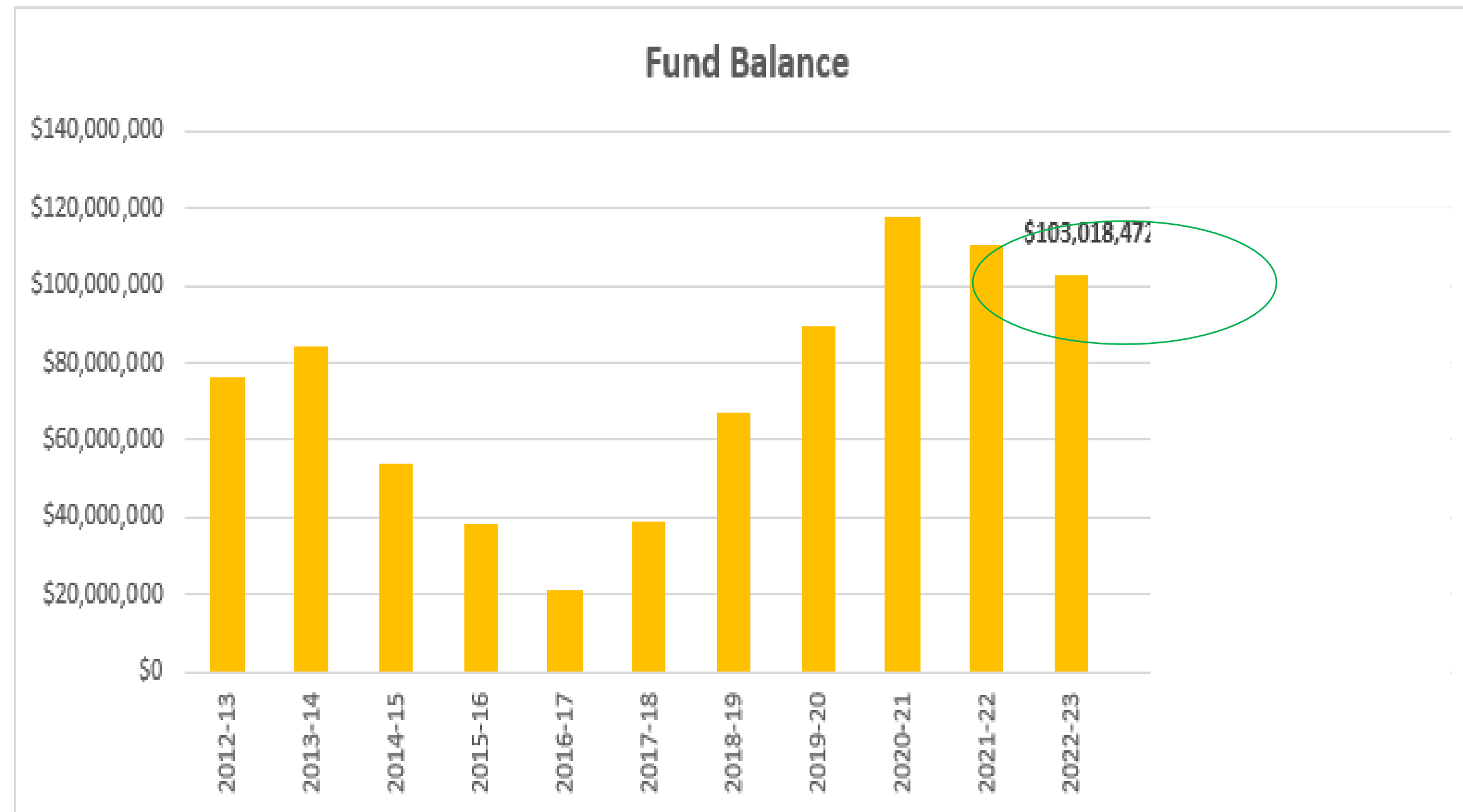


## Expenditures 2022/23



# Graphs-General Fund

Not in audit report

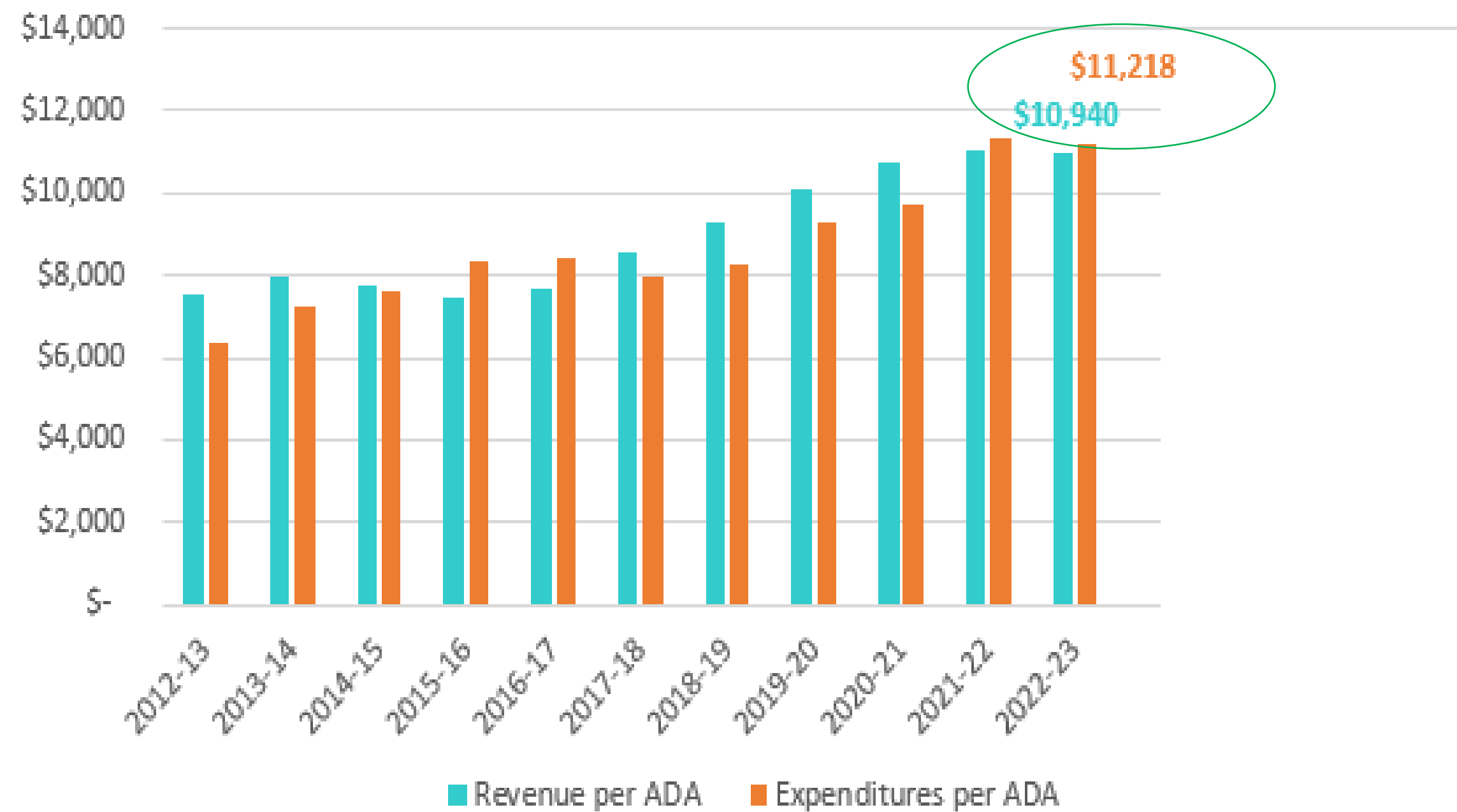


**Total fund balance is 3.78 months.  
Unassigned fund balance is 2.88 months.**

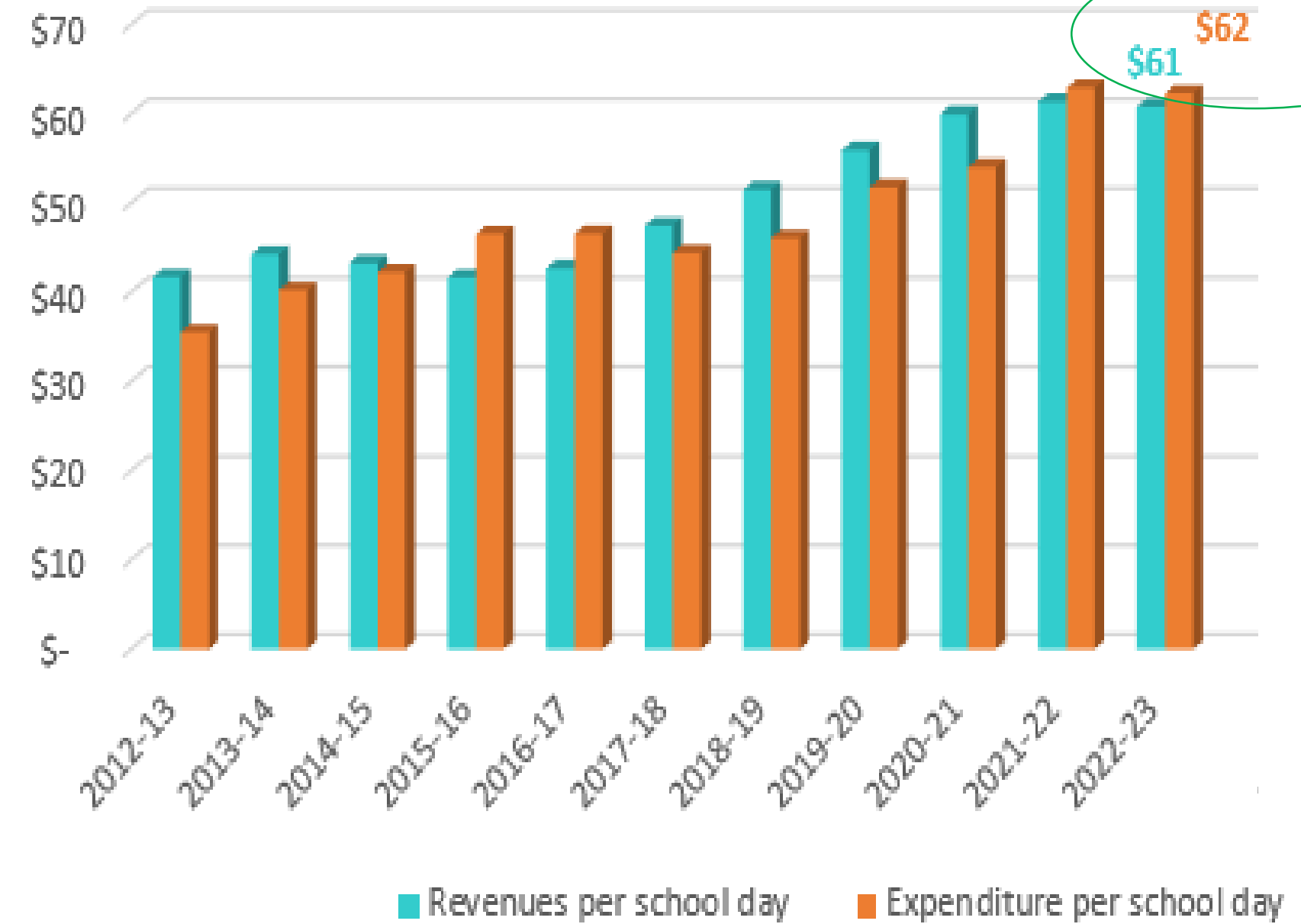
# Graphs-General Fund

Not in audit report

Revenues and Expenditures per Average Daily Attendance



Revenues and Expenditures per School Day



# Proprietary/ Internal Service Funds

- These funds are established to account for any activity that provides services on a cost reimbursement basis within the district.
- Funds include the following:
  - **Housing Fund**
  - **Workers Compensation Fund**
  - **Medical Trust Fund**
- Net Position of \$14.2 million
- Details of the funds can be found on
  - Combining Statements H-3 and H-4 and H-5
  - Report pages 87-89

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

Exhibit D-1

57

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

Will look at details shortly

# Fiduciary/Custodial Funds

- These funds are established to account for any activity that are held in trust for others.
- They are managed by the ISD, but not owned by the ISD.
- Funds include the following:
  - **Student Activity Funds at the campuses**
- Funds are **not** detailed in combining statements in the report.
- Net Position is \$1.1 million.

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

Exhibit E-1

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

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

Exhibit E-2

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

# Notes to the Financial Statements

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

*31 pages of notes and charts*

# Notes to the Financial Statements

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

# Notes to the Financial Statements

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

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

Exhibit G-1

Report page 57

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



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

Exhibit G-2

Report page 58

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



# TRS Pension

## Schedules and notes

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

*Exhibit G-3*

64

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net pension liability	0.17920%	0.18300%	0.15255%	0.17173%	0.16252%
District's proportionate share of the net pension liability	\$ 106,403,268	\$ 46,597,268	\$ 81,703,061	\$ 89,271,128	\$ 89,454,550
State's proportionate share of the net pension liability associated with the District	<u>132,833,188</u>	<u>59,774,871</u>	<u>133,153,469</u>	<u>115,099,303</u>	<u>130,227,666</u>
<b>Total</b>	<b><u>\$ 239,236,456</u></b>	<b><u>\$ 106,372,139</u></b>	<b><u>\$ 214,856,530</u></b>	<b><u>\$ 204,370,431</u></b>	<b><u>\$ 219,682,216</u></b>
District's covered payroll (for Measurement Year)	\$ 202,521,314	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097	\$ 162,321,705
District's proportionate share of the net pension liability as a percentage of its covered payroll	52.54%	23.95%	45.74%	53.66%	55.11%
Plan fiduciary net position as a percentage of the total pension liability *	75.65%	88.79%	75.74%	75.24%	73.74%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	
District's proportion of the net pension liability	0.16301%	0.17793%	0.17171%	0.12568%	
District's proportionate share of the net pension liability	\$ 52,121,909	\$ 67,236,631	\$ 60,696,210	\$ 33,571,908	
State's proportionate share of the net pension liability associated with the District	<u>81,929,372</u>	<u>96,003,500</u>	<u>88,961,129</u>	<u>75,916,290</u>	
<b>Total</b>	<b><u>\$ 134,051,281</u></b>	<b><u>\$ 163,240,131</u></b>	<b><u>\$ 149,657,339</u></b>	<b><u>\$ 109,488,198</u></b>	
District's covered payroll (for Measurement Year)	\$ 164,691,543	\$ 162,443,801	\$ 150,542,332	\$ 147,350,185	
District's proportionate share of the net pension liability as a percentage of its covered payroll	31.65%	41.39%	40.32%	22.78%	
Plan fiduciary net position as a percentage of the total pension liability *	82.17%	78.00%	78.43%	83.25%	

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

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

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

# Combining Balance Sheet Nonmajor Governmental Funds

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

Exhibit H-1  
Page 1 of 11

Data Control Codes	206	211	224	225
	ESEA Title X, Part C	ESEA Title I, Part A	IDEA-Part B, Formula	IDEA-Part B, Preschool
<b>Assets</b>				
1110	Cash and cash equivalents	\$ -	\$ 10,705	\$ -
1120	Current investments	-	-	-
<b>Receivables:</b>				
1240	Due from other governments	43,095	2,859,937	1,253,832
1260	Due from other funds	-	53,546	55,265
1290	Other receivables	-	52	-
1000	<b>Total Assets</b>	<b>\$ 43,095</b>	<b>\$ 2,924,240</b>	<b>\$ 1,309,097</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
2110	Accounts payable	\$ 1,493	\$ 401,859	\$ 56,130
2150	Payroll deduction and withholdings	1,929	41,333	38,265
2160	Accrued wages payable	17,249	716,698	336,093
2170	Due to other funds	22,424	1,764,350	878,609
2200	Accrued expenditures	-	-	-
2300	Unearned revenue	-	-	-
2000	<b>Total Liabilities</b>	<b>43,095</b>	<b>2,924,240</b>	<b>1,309,097</b>
<b>Fund Balance</b>				
<b>Restricted:</b>				
3490	Other purposes	-	-	-
<b>Committed:</b>				
3545	Other purposes	-	-	-
3000	<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
4000	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 43,095</b>	<b>\$ 2,924,240</b>	<b>\$ 1,309,097</b>

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

Exhibit H-1  
Page 11 of 11

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

Total = column on  
Exhibit C-1  
on page 15

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

Report pages 76-86  
Exhibit H-2

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2023

Exhibit H-2  
Page 1 of 11

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2023

Exhibit H-2  
Page 11 of 11

Data Control Codes	206	211	224	225
	ESEA Title X, Part C	ESEA Title I, Part A	IDEA-Part B, Formula	IDEA-Part B, Preschool
<b>Revenues</b>				
5700	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-
5900	227,561	10,843,858	5,626,437	160,593
<b>5020 Total Revenues</b>	<b>227,561</b>	<b>10,843,858</b>	<b>5,626,437</b>	<b>160,593</b>
<b>Expenditures</b>				
<b>Current:</b>				
0011	-	6,383,656	5,163,979	160,593
0012	-	3,074	-	-
0013	-	3,810,183	19,374	-
0021	-	59,417	51,492	-
0023	-	236,679	-	-
0031	-	96,717	387,735	-
0032	227,561	82,690	-	-
0033	-	9,734	-	-
0034	-	16,515	2,755	-
0035	-	-	-	-
0036	-	-	1,102	-
0041	-	-	-	-
0051	-	-	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	-	145,193	-	-
<b>Capital Outlay:</b>				
0081	-	-	-	-
<b>Intergovernmental:</b>				
0093	-	-	-	-
6030	227,561	10,843,858	5,626,437	160,593
1100	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
7915	-	-	-	-
<b>7080 Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200	-	-	-	-
<b>0100 Fund Balance - July 1 (Beginning)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3000 Fund Balance - June 30 (Ending)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Total = column on Exhibit C-3 on page 18

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2023**

Exhibit H-4

67

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

healthy

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

Exhibit J-1  
 Page 1 of 2

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

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

Exhibit J-1  
 Page 2 of 2

Last Ten Fiscal Years	20 Current Year's Total Levy	31 Maintenance Total Collections	32 Debt Service Total Collections	40 Entire Year's Adjustments	50 Ending Balance 6/30/2023
2015	-	47,008	5,469	(2,660)	809,662
2016	-	55,152	5,833	(3,193)	809,975
2017	-	73,975	7,824	(4,763)	923,303
2018	-	127,682	13,456	4,406	874,697
2019	-	245,806	23,026	3,871	1,095,117
2020	-	473,786	48,592	(78,180)	1,534,201
2021	-	783,823	91,574	(370,156)	1,978,233
2022	-	2,170,523	260,496	(1,306,167)	2,740,467
2023	189,334,571	151,716,325	30,454,617	(317,083)	6,846,546
<b>1000 Totals</b>	<b>\$ 189,334,571</b>	<b>\$ 155,809,227</b>	<b>\$ 30,924,284</b>	<b>\$ (2,126,600)</b>	<b>\$ 21,180,807</b>

**\$1.17792**

**98.7% collection**

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

Exhibit J-2

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



## Compliance and Other Matters

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

70

**Auditors review during their presentation**

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

To the Board of Trustees  
Ector County Independent School District

**Report on Compliance for Each Major Federal Program**

*Opinion on Each Major Program*

We have audited Ector County Independent School District's (the "District") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

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

Exhibit K-1  
 Page 1 of 2

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures and Indirect Costs
<b>U. S. Department of Agriculture</b>			
<b>Passed Through the Texas Education Agency:</b>			
School Breakfast Program - Cash Assistance	10.553	71402101	\$ 5,124,494
National School Lunch Program - Cash Assistance	10.555	71302101	10,307,933
<b>Passed Through the Texas Department of Agriculture:</b>			
Summer Seamless Option - School Breakfast Program	10.553	71402101	63,194
Summer Seamless Option - National School Lunch Program	10.555	71302101	148,919
Supply Chain Grant	10.556	226TX400N8903	748,951
Supply Chain Grant	10.556	236TX400N8903	277,406
Summer Feeding Program - Cash Assistance	10.559	00327	76,406
National School Lunch Program - Non-Cash Assistance	10.559	71302301	1,044,997
Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559, 10.556)			<u>17,792,300</u>
Child & Adult Care Food Program - Cash Assistance	10.558	00327	717,108
Child & Adult Care Food Program - Non-Cash Assistance	10.558	00327	52,554
Total ALN 10.588			<u>769,662</u>
<b>Total U. S. Department of Agriculture</b>			<b><u>18,561,962</u></b>
<b>Federal Communications Commission</b>			
<b>Direct</b>			
Emergency Connectivity Fund	32.009	ECOEFC229001242011	29,050
Emergency Connectivity Fund	32.009	ECOEFC229001247811	2,608
Total ALN 32.009			<u>31,658</u>
<b>Total Federal Communications Commission</b>			<b><u>31,658</u></b>
<b>U. S. Department of Education</b>			
<b>Passed Through Texas Education Agency:</b>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	22610101068901	849,015
ESEA, Title I, Part A - Improving Basic Programs	84.010A	23610101068901	8,961,595
ESEA, Title I, Part D	84.010A	22610103068901	274
ESEA, Title I, Part D	84.010A	23610101068901	42,287
TTL I 1003 School Improvement	84.010A	23610141068901	169,561
School Action Fund Planning	84.010A	226101517110011	188,421
School Action Fund Continuation	84.010A	226101517110010	404,355
School Action Fund Continuation	84.010A	226101517110012	304,694
School Action Fund Continuation	84.010A	226101517110014	234,072
School Action Fund Continuation	84.010A	226101517110013	247,747
2021-2023 School Action Fund - Cycle 5	84.010A	226101637110005	290,206
Total ALN Number 84.010			<u>11,692,227</u>
IDEA-B FORMULA	84.027A	226600010689016600	142,091
IDEA-B FORMULA	84.027A	236600010689016600	5,778,539
IDEA-B FORMULA ARP	84.027A	225350010689015350	266,207
IDEA-B FORMULA ARP	84.027X	225350020689015350	1,006,821
IDEA-B DISCRETIONARY DEAF	84.027X	236600110689016673	58,420
IDEA-B PRESCHOOL	84.173A	226610010689016610	436
IDEA-B PRESCHOOL	84.173A	236610010689016610	168,086
IDEA-B PRESCHOOL ARP	84.173X	225360010689015360	100
IDEA-B PRESCHOOL ARP	84.173X	225360020689015360	40,419
Total Special Education Cluster (IDEA) (ALN 84.027, 84.173)			<u>7,461,119</u>

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

Exhibit K-1  
 Page 2 of 2

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures and Indirect Costs
<b>U. S. Department of Education (continued)</b>			
<b>Passed Through Texas Education Agency: (continued)</b>			
Carl D. Perkins Basic Formula	84.048A	23420006068901	\$ 453,236
Effective Advising Implementation	84.048A	234200327110006	85,622
Total ALN Number 84.048			<u>538,858</u>
IDEA- C, Early Childhood Intervention	84.181A	233911010689013911	805
Texas Education for Homeless Children and Youth	84.196A	224600057110087	18,645
2022-2023 Texas Education for Homeless Youth	84.196A	234600057110023	220,822
Total ALN Number 84.196			<u>239,467</u>
2021 - 2023 Charter School Program	84.282A	215901027110013	796,600
Title III, Part A- English Language Acquisition	84.365A	22671001068901	867
Title III, Part A- English Language Acquisition	84.365A	23671001068901	931,234
Total ALN Number 84.365			<u>932,101</u>
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	22694501068901	8,056
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	23694501068901	1,058,061
2022-2023 Principal Residency Cycle	84.367A	226945677110012	333,463
Total ALN Number 84.367			<u>1,399,580</u>
LEP Summer School	84.369A	69552102	12,950
LEP Summer School	84.369A	69552202	10,354
Total ALN Number 84.369			<u>23,304</u>
Title IV, Part A, Subpart 1	84.424A	22680101068901	160,577
Title IV, Part A, Subpart 1	84.424A	23680101068901	539,010
Total ALN Number 84.424			<u>699,587</u>
COVID - 19 - ARP Homeless I - TECHY Supplemental	84.425W	215330017110023	119,849
COVID - 19 - TCLAS - ESSER III	84.425U	21528042068901	2,887,296
COVID - 19 - ESSER III	84.425U	21528001068901	13,907,278
Total ALN Number 84.425			<u>16,914,423</u>
<b>Total U. S. Department of Education</b>			<b><u>40,698,071</u></b>
<b>U. S. Department of Health and Human Services</b>			
<b>Passed Through Texas Health and Human Services Commission:</b>			
Medicaid Administrative Claiming Program	93.778	HHS000537900265	103,055
Total Medicaid Cluster (ALN 93.778)			<u>103,055</u>
<b>Total U. S. Department of Health and Human Services</b>			<b><u>103,055</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 59,394,746</u></b>

Report Page

101 - 102

71

Totals  
 \$59.4 million

Note 4 - General Fund Expenditures

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

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

**Totals  
\$6.9 million**

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

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

73

**I. Prior Year Findings**

Not Applicable

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**CORRECTIVE ACTION PLAN**  
*For the Year Ended June 30, 2023*

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

**I. Corrective Action Plan**

Not Applicable



# Ector County ISD

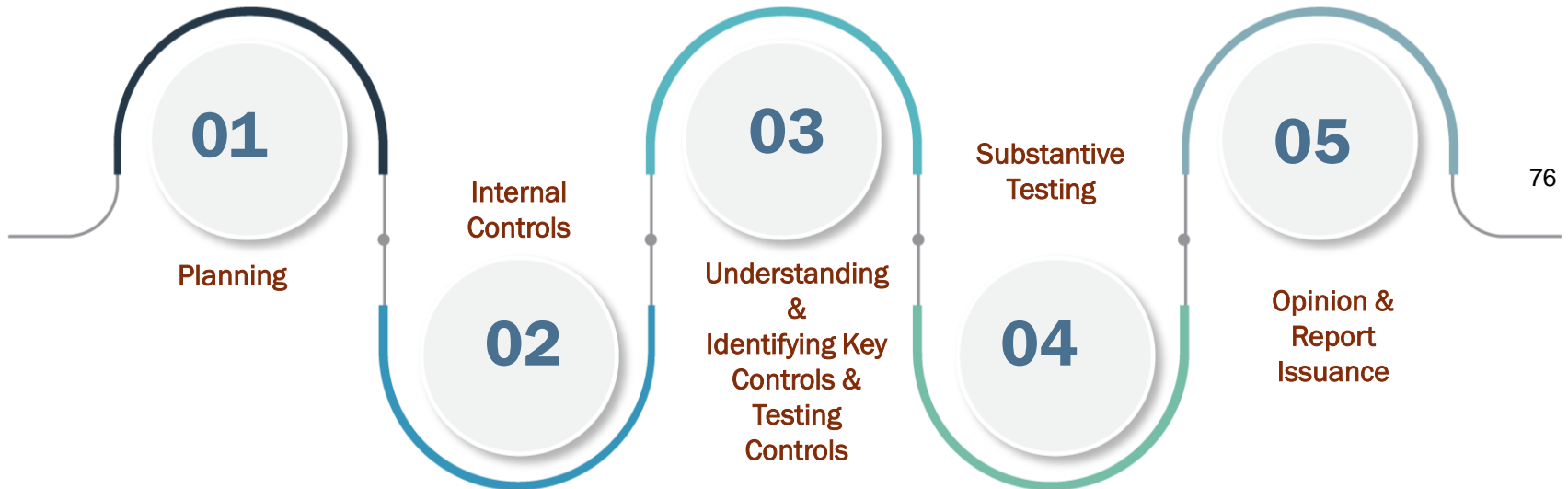
## 2022 - 2023

### Annual Financial Report

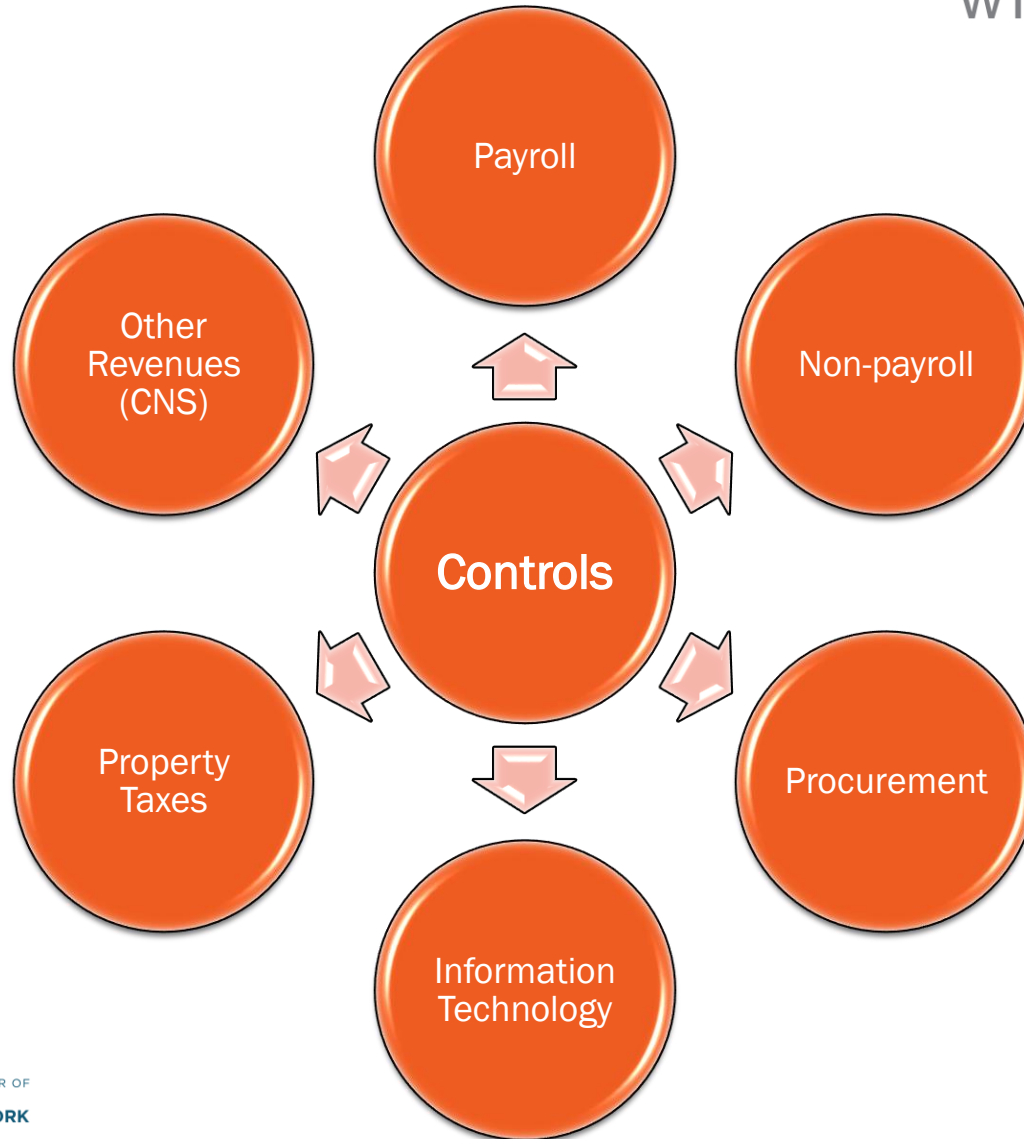
# ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

FISCAL YEAR 2023 FINANCIAL STATEMENT AND FEDERAL SINGLE AUDIT

# THE AUDIT PROCESS



# INTERNAL CONTROLS



# PURPOSE OF THE AUDIT – THE OPINION ON THE REPORT



## RESULTS

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

audit report

# OPINION ON FEDERAL PROGRAMS

## Major Federal Programs

- ESSER
- Special Ed Cluster
- Child Nutrition Cluster
- Title I

Unmodified Opinion over each major federal program

80

No internal control findings related to each major program

# REQUIRED COMMUNICATIONS



Engagement Letter



Audit Risks

Management Override  
Revenue Recognition

81



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



No disagreements or difficulties

# REQUIRED COMMUNICATIONS



Management Representation Letter



**Consultations 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.



Estimates

State Aid

OPEB and Pension liabilities and related items

Allowance for Doubtful Accounts

**QUESTIONS?**

**THANK YOU!**

Year Ended  
June 30, 2023

# 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, 2023**



# ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

## TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
<b>Introductory Section</b>		
Certificate of the Board	i	
Organization Chart	ii	
List of Board of Trustees, Consultants and Advisors	iii	
<b>Financial Section</b>		
Independent Auditor's Report	1	
Management's Discussion and Analysis	4	
<b>Basic Financial Statements:</b>		
Government-wide Financial Statements:		
Statement of Net Position	12	A-1
Statement of Activities	13	B-1
Government Fund Financial Statements:		
Balance Sheet	14	C-1
Reconciliation of Balance Sheet for Governmental Funds to Statement of Net Position	16	C-2
Statement of Revenues, Expenditures, and Changes in Fund Balance	17	C-3
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	19	C-4
Proprietary Fund Financial Statements:		
Statement of Net Position	20	D-1
Statement of Revenues, Expenses, and Changes in Fund Net Position	21	D-2
Statement of Cash Flows	22	D-3
Fiduciary Fund Financial Statements:		
Statement of Fiduciary Net Position	23	E-1
Statement of Changes in Fiduciary Net Position	24	E-2
Notes to the Financial Statements	25	F-1
<b>Required Supplementary Information:</b>		
Budgetary Comparison Schedule - General Fund	57	G-1
Budgetary Comparison Schedule - Child Nutrition Program Fund	58	G-2
Schedule of the District's Proportionate Share of the Net Pension Liability - TRS	59	G-3
Schedule of District Pension Contributions - TRS	60	G-4
Schedule of the District's Proportionate Share of the Net OPEB Liability - TRS	61	G-5
Schedule of District OPEB Contributions - TRS	62	G-6
Notes to Required Supplementary Information	63	
<b>Other Supplementary Information:</b>		
Combining Fund Statements:		
Nonmajor Governmental Funds		
Combining Balance Sheet	65	H-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	76	H-2
Internal Services Funds:		
Combining Statement of Net Position	87	H-3
Combining Statement of Revenues, Expenditures, and Changes in Fund Net Position	88	H-4
Combining Statement of Cash Flow	89	H-5
<b>Required TEA Schedules:</b>		
Schedule of Delinquent Taxes Receivable	90	J-1
Budgetary Comparison Schedule - Debt Service Fund	92	J-2
Compensatory Education Program and Bilingual Education Program Compliance Responses	93	J-4

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

**TABLE OF CONTENTS (continued)**

	<u>Page</u>	<u>Exhibit</u>
<b>Federal Awards Section</b>		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	94	
Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control over Compliance required by the Uniform Guidance	96	
Schedule of Findings and Questioned Costs	99	
Schedule of Expenditures of Federal Awards	101	K-1
Notes to Schedule of Expenditures of Federal Awards	103	K-2
Summary Schedule of Prior Audit Findings	105	
Corrective Action Plan	106	
<b>Required Responses to Selected School FIRST Indicators</b>	<b>107</b>	<b>L-1</b>

## INTRODUCTORY SECTION

**CERTIFICATE OF BOARD**

**Ector County Independent School District**

Name of School District

**Ector**

County

**068901**

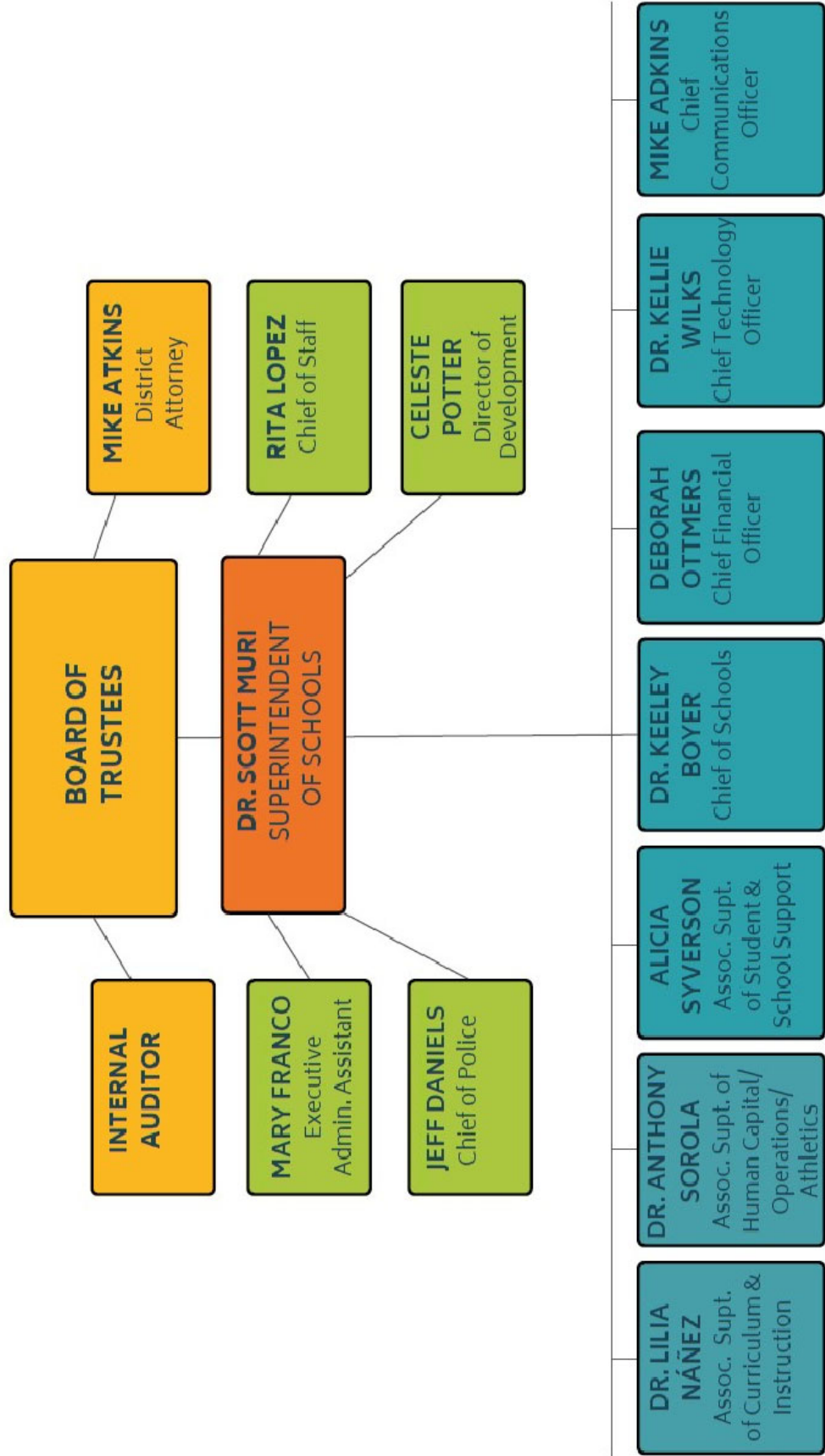
Co. - Dist. No.

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

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

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

# Superintendent of Schools Organization Chart 2022-2023



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

**Board of Trustees**

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

**Consultants and Advisors**

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

## FINANCIAL SECTION



## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Ector County Independent School District

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

To the Board of Trustees  
Ector County Independent School District

### ***Auditor’s Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

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

To the Board of Trustees  
Ector County Independent School District

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

**Other Information**

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Odessa, Texas  
November 14, 2023



**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Ector County Independent School District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which begin on page 12.

**FINANCIAL HIGHLIGHTS**

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

**Overview of the Financial Statements**

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

**Government-wide Financial Statements**

The analysis of the District's overall financial condition and operations begins on page 14. Its primary objective is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources while the Statement of Activities includes all the revenue and expenses generated by the District's operations during the year. These apply the accrual basis of accounting, which is the same method used by most private sector companies.

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

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

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

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

***Fund Financial Statements***

The fund financial statements begin on page 14 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. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

***Governmental Funds***

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains individual governmental funds for general, special revenue, debt service, and capital projects funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the general fund, National School Breakfast and Lunch program, and debt service fund, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service fund, and National School Breakfast and Lunch Program special revenue fund.

***Proprietary Funds***

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

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

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

***Fiduciary Funds***

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

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

**Notes to the Financial Statements**

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

**Required Supplementary Information**

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

**Other Information**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. In the case of the District, liabilities and deferred inflows exceeded assets and deferred outflows by \$146,552,794 at the close of the most recent fiscal year.

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

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

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

**Table I**  
**Ector County Independent School District**  
**Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>Assets:</b>		
Current and other assets	\$ 200,383,792	\$ 218,084,536
Capital and non-current assets	<u>310,056,552</u>	<u>303,136,355</u>
<b>Total Assets</b>	<u>510,440,344</u>	<u>521,220,891</u>
<b>Deferred Outflows of Resources:</b>		
Deferred outflows of resources	<u>74,979,359</u>	<u>66,552,059</u>
<b>Total Deferred Outflows of Resources</b>	<u>74,979,359</u>	<u>66,552,059</u>
<b>Liabilities:</b>		
Current liabilities	34,213,198	42,119,205
Long term liabilities	<u>291,632,252</u>	<u>301,153,743</u>
<b>Total Liabilities</b>	<u>325,845,450</u>	<u>343,272,948</u>
<b>Deferred Inflows of Resources:</b>		
Deferred inflows of resources	<u>113,021,459</u>	<u>128,902,685</u>
<b>Total Deferred Inflows of Resources</b>	<u>113,021,459</u>	<u>128,902,685</u>
<b>Net Position:</b>		
Net investment in capital assets	198,194,985	163,381,552
Restricted	26,107,326	26,860,512
Unrestricted	<u>(77,749,517)</u>	<u>(74,644,717)</u>
<b>Total Net Position</b>	<u>\$ 146,552,794</u>	<u>\$ 115,597,347</u>

Net position of the District's governmental activities increased approximately 27% from \$115,597,317 to \$146,552,794. Significant changes in net position from the prior year are explained as follows:

Total assets decreased mainly due to planned spending and payment of outstanding liabilities at prior year-end.

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 current liabilities decreased due to a decrease in accounts payable and unearned revenue.

Long term liabilities decreased due to principal payments.

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

**Table II**  
**Ector County Independent School District**  
**Changes in Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>Program Revenues</b>		
Charges for services	\$ 2,833,902	\$ 3,865,482
Operating grants and contributions	71,174,719	67,683,100
<b>General Revenues</b>		
Property taxes	196,108,617	172,672,601
State Aid - Formula Grants	129,656,820	123,881,785
Investment earnings	5,771,442	315,773
Other	12,693,004	5,667,236
<b>Total Revenues</b>	<b>418,238,504</b>	<b>374,085,977</b>
<b>Expenses</b>		
Instruction	219,262,208	188,546,648
Instructional resources and media services	2,167,047	2,185,317
Curriculum and staff development	14,050,608	11,778,190
Instructional leadership	5,466,793	4,969,159
School leadership	22,706,666	21,491,977
Guidance, counseling, and evaluation services	14,096,893	12,669,175
Social work services	2,186,898	1,813,374
Health services	3,102,399	3,068,009
Student transportation	9,224,678	9,534,104
Food service	20,137,115	18,665,116
Extracurricular activities	9,184,517	8,879,315
General administration	7,714,822	7,860,525
Facilities maintenance and operations	34,051,413	44,500,861
Security and monitoring services	3,833,369	3,215,671
Data processing services	10,924,176	10,656,648
Community services	1,838,733	1,450,304
Debt Service	4,864,349	8,191,640
Facilities acquisition and construction	486,494	702,290
Other governmental charges	1,983,849	1,847,323
<b>Total Expenses</b>	<b>387,283,027</b>	<b>362,025,646</b>
Increase in Net Position	30,955,477	12,060,331
<b>Beginning Net Position</b>	<b>115,597,317</b>	<b>103,536,986</b>
<b>Ending Net Position</b>	<b>\$ 146,552,794</b>	<b>\$ 115,597,317</b>

The District's total revenues increased by 12% – approximately \$44.2 million from prior year revenues. Significant changes in revenue from the prior year are explained as follows:

Program revenues increased approximately \$2.5 million, due to an increase in grant revenues. General revenues increased by \$41.7 million or 13.8% due to an increase in property tax revenues related to property value increase. An increase in State revenues, insurance recovery and investment earnings also contributed.

The District's total expenses increased by 7% – approximately \$25.3 million from prior year expenses. The increase is due in large part to the cost associated with the increase in the net pension liability plus increases in pay and other costs.

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

**Governmental Funds Financial Analysis**

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

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$136,508,212, a decrease of \$11,792,048 in comparison with the prior year.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$78,345,328, while total fund balance reached \$103,018,472. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

Unassigned fund balance represents 24 percent of expenditures and total fund balance represents 32 percent of the same amount.

During the current fiscal year, the total fund balance of the District's general fund decreased by \$7,630,962. Total general fund expenditures increased, primarily in facilities and maintenance while revenues overall decreased slightly due to a decrease in federal funds.

The Child Nutrition fund balance decreased by \$2,175,865 due to a decrease in federal program revenues as well as planned spending on equipment to decrease excess fund balance.

The debt service fund has a total fund balance of \$17,069,309, all of which is restricted for the payment of debt service. The net increase in the debt service fund balance during the current year of \$817,564 was due to higher property tax revenues received for delinquent tax collections compared to budgeted.

**General Fund Budgetary Highlights**

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

	<b>Budget</b>	
	<b>Original</b>	<b>Final Amended</b>
Total revenues	\$ 334,270,000	\$ 315,372,839
Total expenditures	338,220,000	364,328,317
<b>Net Change in Fund Balance</b>	<b>\$ (3,950,000)</b>	<b>\$ (48,955,478)</b>

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

**Capital Asset and Debt Administration**

**Capital Assets**

At the end of 2023, the District had approximately \$310.1 million invested in a broad range of capital assets, (net of accumulated depreciation and amortization) including right to use assets, facilities and equipment for instruction, transportation, athletics, administration, maintenance, and computer technology. This amount represents a net increase of approximately \$6.9 million, due to completed projects and new furniture and equipment.

	<b>2023</b>	<b>2022</b>
Land	\$ 13,277,999	\$ 12,893,485
Construction in progress	11,070,542	-
Buildings and land improvements	474,687,029	473,985,968
Furniture and equipment	38,762,133	33,125,415
Vehicles and other assets	31,132,643	31,430,092
Subscription based IT assets	1,745,387	-
Right to use assets	2,228,890	1,871,890
Total capital assets	<u>572,904,623</u>	<u>553,306,850</u>
Accumulated depreciation	(261,409,858)	(249,530,155)
Amortization, right to use assets & SBITA's	(1,438,213)	(640,340)
Net capital assets	<u>\$ 310,056,552</u>	<u>\$ 303,136,355</u>

**Debt Administration**

At year-end, the District had approximately million in bonds outstanding versus approximately million in the previous year. No new debt was issued and the decrease resulted from bond principal payments and a defeasance of certain bonds.

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 \$56.6 million, a decrease from the prior year of \$41.8 million.

Based on information provided by the Teacher Retirement System of Texas (TRS), the District recognized its proportionate share of TRS's net pension liability of \$106.4 million, an increase from the prior year of \$59.8 million.

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

**Economic Factors and Next Year's Budgets and Rates**

The District's elected and appointed officials considered many factors when preparing the fiscal year 2024 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 2024. Estimated revenues and other financing sources in the General Fund are \$332.7 million, and estimated appropriations and other uses total \$346.1 million. Budgeted appropriations have been increased over the prior year actual expenditures by approximately \$19.0 million for pay increases, staff development, security and transportation.

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

**Contacting the District's Financial Management**

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

## **BASIC FINANCIAL STATEMENTS**

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF NET POSITION**

June 30, 2023

Exhibit A-1

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

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

**STATEMENT OF ACTIVITIES**

**For the Year Ended June 30, 2023**

**Exhibit B-1**

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

**Data Control Codes**

**General revenues:**

Taxes:

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



**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2023**

*Exhibit C-1*  
*Page 1 of 2*

Data Control Codes	General Fund	National School Breakfast & Lunch Program	Debt Service Fund
<b>Assets</b>			
1110 Cash and cash equivalents	\$ 6,671,585	\$ 15,364	\$ 5,395
1120 Current investments	87,933,102	939,696	16,789,042
<b>Receivables:</b>			
1220 Property taxes - delinquent	18,725,492	-	2,455,315
1230 Allowance for uncollectible taxes (credit)	(5,890,188)	-	(772,330)
1240 Due from other governments	34,062,894	214,850	-
1260 Due from other funds	-	8,465,214	294,344
1290 Other receivables	399,732	25,861	-
1300 Inventories	1,144,690	1,317,982	-
1410 Prepaid items	286,551	-	-
<b>1000 Total Assets</b>	<b>\$ 143,333,858</b>	<b>\$ 10,978,967</b>	<b>\$ 18,771,766</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>			
<b>Liabilities</b>			
2110 Accounts payable	\$ 3,416,100	\$ 228,575	\$ -
2120 Short term liabilities	7,985	-	-
2150 Payroll deduction and withholdings	4,947,235	19,087	-
2160 Accrued wages payable	13,473,428	156,226	-
2170 Due to other funds	2,679,472	-	-
2180 Due to other governments	-	-	19,472
2200 Accrued expenditures	2,933,862	3,743	-
2300 Unearned revenue	22,000	856,996	-
<b>2000 Total Liabilities</b>	<b>27,480,082</b>	<b>1,264,627</b>	<b>19,472</b>
<b>Deferred Inflows of Resources</b>			
2600 Unavailable revenues - property taxes	12,835,304	-	1,682,985
<b>2600 Total Deferred Inflows of Resources</b>	<b>12,835,304</b>	<b>-</b>	<b>1,682,985</b>
<b>Fund Balance</b>			
<b>Non-Spendable:</b>			
3410 Inventories	1,144,690	1,317,982	-
3430 Prepaid items	286,551	-	-
<b>Restricted:</b>			
3450 Federal/State funds grant restrictions	-	8,396,358	-
3480 Retirement of long-term debt	-	-	17,069,309
3490 Other purposes	-	-	-
<b>Committed:</b>			
3510 Construction	2,030,457	-	-
3530 Capital expenditures for equipment	5,822,928	-	-
3540 Self Insurance	1,000,000	-	-
3545 Other purposes	21,000	-	-
<b>Assigned</b>			
3550 Construction	10,000,000	-	-
3590 Other purposes	4,367,518	-	-
3600 <b>Unassigned</b>	<b>78,345,328</b>	<b>-</b>	<b>-</b>
<b>3000 Total Fund Balances</b>	<b>103,018,472</b>	<b>9,714,340</b>	<b>17,069,309</b>
<b>4000 Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 143,333,858</b>	<b>\$ 10,978,967</b>	<b>\$ 18,771,766</b>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2023**

Nonmajor Governmental Funds	Total Governmental Funds
\$ 880,947	\$ 7,573,291
6,711,611	112,373,451
-	21,180,807
-	(6,662,518)
11,105,053	45,382,797
848,547	9,608,105
2,560	428,153
-	2,462,672
-	286,551
<u>\$ 19,548,718</u>	<u>\$ 192,633,309</u>

\$ 2,625,490	\$ 6,270,165
-	7,985
148,599	5,114,921
2,747,137	16,376,791
6,648,650	9,328,122
-	19,472
501,645	3,439,250
171,106	1,050,102
<u>12,842,627</u>	<u>41,606,808</u>

-	14,518,289
-	14,518,289

-	2,462,672
-	286,551
-	8,396,358
-	17,069,309
529,847	529,847
-	2,030,457
-	5,822,928
-	1,000,000
6,176,244	6,197,244
-	10,000,000
-	4,367,518
-	78,345,328
<u>6,706,091</u>	<u>136,508,212</u>
<u>\$ 19,548,718</u>	<u>\$ 192,633,309</u>

See notes to the financial statements.



**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

*Exhibit C-2*

<u>Data Control Codes</u>	<b>Total Fund Balance, Governmental Funds</b>	\$	136,508,212
	Amounts reported for governmental activities in the statements of net position are different because:		
<b>1</b>	Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds. Capital assets at historical cost, net of accumulated depreciation and amortization, where applicable.		307,000,415
<b>2</b>	The uncollected portion of the current year property tax levy is recognized as property taxes receivable and general revenue.		14,518,289
<b>3</b>	Deferred charge on refunding		6,714,347
<b>4</b>	Deferred outflows relating to pension activities		50,867,806
<b>5</b>	Deferred outflows relating to other post employment benefits		17,397,206
	Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
<b>6</b>	General obligation bonds		(107,635,000)
<b>7</b>	Premium/Discount on issuance		(9,799,242)
<b>8</b>	Accumulated accretion on capital appreciation bonds		(73,016)
<b>9</b>	Lease liabilities		(995,640)
<b>10</b>	Accrued compensated absences		(4,367,518)
<b>11</b>	Accrued interest payable		(1,775,442)
<b>12</b>	Net pension liability		(106,403,268)
<b>13</b>	Net other post-employment benefit liability		(56,639,261)
<b>14</b>	Deferred inflows relating to pension activities		(13,601,281)
<b>15</b>	Deferred inflows relating to other post-employment benefits		(99,420,178)
<b>16</b>	Addition of Internal Service fund net position (see D-1)		<u>14,256,365</u>
<b>17</b>	<b>Total Net Position-Governmental Activities</b>	<b>\$</b>	<b><u>146,552,794</u></b>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

Data Control Codes		National School		
		General Fund	Breakfast & Lunch Program	Debt Service Fund
<b>Revenues</b>				
5700	Local, intermediate, and out-of-state	\$ 167,334,304	\$ 897,725	\$ 32,205,506
5800	State program of revenues	144,458,249	436,186	491,865
5900	Federal program of revenues	6,898,105	17,650,972	-
<b>5020</b>	<b>Total Revenues</b>	<u>318,690,658</u>	<u>18,984,883</u>	<u>32,697,371</u>
<b>Expenditures</b>				
<b>Current:</b>				
0011	Instruction	193,706,366	-	-
0012	Instruction resources and media services	1,955,139	-	-
0013	Curriculum and instructional staff development	7,711,241	-	-
0021	Instructional leadership	5,165,610	-	-
0023	School leadership	20,832,890	-	-
0031	Guidance, counseling and evaluation services	12,927,182	-	-
0032	Social work services	1,625,925	-	-
0033	Health services	3,094,946	-	-
0034	Student transportation	9,258,483	-	-
0035	Food services	-	21,221,691	-
0036	Extracurricular activities	6,891,150	-	-
0041	General administration	7,938,666	-	-
0051	Facilities maintenance and operations	32,797,420	-	-
0052	Security and monitoring services	3,855,391	-	-
0053	Data processing services	11,218,992	-	-
0061	Community services	1,627,143	-	-
<b>Debt Service:</b>				
0071	Principal on long-term debt	749,746	-	26,950,000
0072	Interest on long-term debt	356,923	-	5,257,880
<b>Capital Outlay:</b>				
0081	Facilities acquisition and construction	3,082,951	-	-
<b>Intergovernmental:</b>				
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-
0099	Other intergovernmental charges	1,983,848	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>326,780,012</u>	<u>21,221,691</u>	<u>32,207,880</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(8,089,354)</u>	<u>(2,236,808)</u>	<u>489,491</u>
<b>Other Financing Sources (Uses)</b>				
7912	Sale of real or personal property	357,374	60,943	-
7913	Proceeds from lease	491,900	-	-
7915	Transfers in	-	-	-
7917	Other resources	-	-	328,073
8911	Transfers out	(390,882)	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>458,392</u>	<u>60,943</u>	<u>328,073</u>
1200	Net change in fund balances	(7,630,962)	(2,175,865)	817,564
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>110,649,434</u>	<u>11,890,205</u>	<u>16,251,745</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ 103,018,472</u>	<u>\$ 9,714,340</u>	<u>\$ 17,069,309</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 9,682,941	\$ 210,120,476
4,598,967	149,985,267
38,167,827	62,716,904
<u>52,449,735</u>	<u>422,822,647</u>
29,306,232	223,012,598
186,855	2,141,994
7,409,716	15,120,957
584,487	5,750,097
2,064,082	22,896,972
2,087,210	15,014,392
664,811	2,290,736
187,382	3,282,328
62,692	9,321,175
76,990	21,298,681
411,771	7,302,921
52,000	7,990,666
1,055,879	33,853,299
263,661	4,119,052
613,145	11,832,137
226,333	1,853,476
-	27,699,746
-	5,614,803
10,310,873	13,393,824
79,283	79,283
-	1,983,848
<u>55,643,402</u>	<u>435,852,985</u>
<u>(3,193,667)</u>	<u>(13,030,338)</u>
-	418,317
-	491,900
390,882	390,882
-	328,073
-	(390,882)
<u>390,882</u>	<u>1,238,290</u>
(2,802,785)	(11,792,048)
9,508,876	148,300,260
<u>\$ 6,706,091</u>	<u>\$ 136,508,212</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2023**

*Exhibit C-4*

<u>Data Control Codes</u>		
	Net change in fund balances - total governmental funds (from C-3)	\$ (11,792,048)
	Amounts reported for <i>governmental activities</i> in the statement of activities (B-1) are different because:	
	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
1	Governmental funds capital outlays	21,923,267
2	Governmental funds depreciation expense	(14,791,351)
3	Net effect of other retirements and adjustments to capital assets	(124,715)
4	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	5,843,854
5	Repayment of long-term debt principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	26,950,000
6	Repayment of lease liability is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	749,746
7	Proceeds for lease liability	(491,900)
	Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
8	Decrease in interest payable not recognized in fund statements	111,934
9	Decrease in accrued compensated absences	81,511
10	Amortization of premium/discount	1,311,616
11	Increase in accumulated accretion on capital appreciation bonds	(29,105)
12	Amortization of deferred charge on refunding	(480,164)
13	Changes in net pension liabilities and related deferred outflows and inflows of resources	(3,705,864)
14	Changes in net OPEB liabilities and related deferred outflows and inflows of resources	10,475,754
15	Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities (see D-2).	<u>(5,077,058)</u>
	<b>Change in Net Position of Governmental Activities (See B-1)</b>	<u><u>\$ 30,955,477</u></u>

## PROPRIETARY FUND FINANCIAL STATEMENTS

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

*Exhibit D-1*

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

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2023**

*Exhibit D-2*

	<b>Governmental Activities - Internal Service Fund</b>
<b>Operating Revenues</b>	
Rent Revenue	\$ 287,153
Employee and employer premiums	27,856,256
Stop Loss Reimbursement	<u>1,151,607</u>
<b>Total Operating Revenues</b>	<u>29,295,016</u>
<b>Operating Expenses</b>	
Claims and Prescriptions	31,144,996
Professional and contracted services	1,525,014
Supplies and materials	77,950
Claims expense and other operating expenses	2,194,243
Depreciation	<u>87,004</u>
<b>Total Operating Expenses</b>	<u>35,029,207</u>
<b>Operating Income Loss</b>	<u>(5,734,191)</u>
<b>Non-Operating Revenues (Expenses)</b>	
Investment earnings	<u>657,133</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<u>657,133</u>
Change in Net Position	(5,077,058)
<b>Net Position - July 1 (Beginning)</b>	<u>19,333,423</u>
<b>Net Position - June 30 (Ending)</b>	<u>\$ 14,256,365</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2023**

Exhibit D-3

	<u>Governmental Activities - Internal Service Fund</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	
<b>Cash Flows from Operating Activities:</b>	
Cash received from rental receipts	\$ 378,245
Cash received from employees and employer	26,279,560
Cash receipts for interfund services provided	1,343,430
Cash receipts for stop loss	1,151,607
Cash payments to suppliers	(31,978,744)
Cash payments for other operating expenses	<u>(3,732,392)</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(6,558,294)</u>
<b>Cash Flows from Investing Activities:</b>	
Interest on investments	<u>657,133</u>
<b>Net Cash Provided by Investing Activities</b>	<u>657,133</u>
Net change in Cash and Cash Equivalents	(5,901,161)
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>23,219,489</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 17,318,328</u>
<b>Reconciliation to Balance Sheet</b>	
Cash and Cash Equivalents Per Cash Flow	<u>\$ 17,318,328</u>
Cash and Cash Equivalents per Balance Sheet	<u>\$ 17,318,328</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ (5,734,191)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	87,004
Change in Assets and Liabilities:	
Decrease (increase) in Receivables	51,238
Decrease (increase) in Interfund Receivables	1,490,138
Decrease (increase) in Prepaid Expenses	21,436
Increase (decrease) in Accounts Payable	(775,398)
Increase (decrease) in Interfund Payables	(1,683,550)
Increase (decrease) in Claims Payable	<u>(14,971)</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (6,558,294)</u>

## FIDUCIARY FUND FINANCIAL STATEMENTS

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

*Exhibit E-1*

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

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

*Exhibit E-2*

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



## NOTES TO FINANCIAL STATEMENTS



**Note 1 - Summary of Significant Accounting Policies**

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

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

**A. Reporting Entity**

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

**B. Government-wide and Fund Financial Statements**

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

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

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

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

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

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

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

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

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

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

The District reports the following major governmental funds:

- The General Fund - The general fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
- National School Breakfast & Lunch Program – The District accounts for the expenditures and related revenues related to the operation of the child nutrition program.
- Debt Service Fund - The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund. This is a budgeted fund and separate bank accounts are maintained.

**Note 1 - Summary of Significant Accounting Policies (continued)**

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

The District reports the following nonmajor governmental funds:

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

Additionally, the District reports the following fund types:

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

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

**D. Deposits and Investments**

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

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

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

**E. Receivables and Payables**

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

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

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

**F. Inventories and Prepaid Items**

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

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

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

**G. Capital Assets**

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

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

**G. Capital Assets (continued)**

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

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

**H. Compensated Absences**

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

The District’s policy for accumulated (DEC) and vacation leave (DED) is based on the following:

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

**I. Long-term Obligations**

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

**I. Long-term Obligations (continued)**

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

**J. Deferred Outflows/Inflows of Resources**

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

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

**J. Deferred Outflows/Inflows of Resources (continued)**

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

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

**K. Pensions**

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

**L. Other Post-Employment Benefits**

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

**M. Net Position**

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

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

**N. Fund Balance**

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

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

**Note 1 - Summary of Significant Accounting Policies (continued)**

**N. Fund Balance (continued)**

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

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

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

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

**O. Data Control Codes**

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

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

**P. Use of Estimates**

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

**Q. Implementation of New Accounting Standards**

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

The District adopted GASB 96 - *Subscription Based information Technology Arrangements (SBITA)*. The District recognizes a liability and corresponding right-to-use the information technology software in the government-wide and internal service fund financial statements. The District recognizes subscription liabilities with an initial, individual value of \$250,000 or more and a contact term of twelve months or more.

**Note 2 - Deposits and Investments**

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

On June 30, 2023, the carrying amount of the District's cash deposits (cash and interest-bearing accounts) was \$8,854,634 and the bank balance was \$12,007,222. The District's cash deposits on June 30, 2023, were entirely covered by FDIC Insurance or by pledged collateral held by the District's agent bank in the District's name.

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

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

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

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

**Note 2 - Deposits and Investments (continued)**

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

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

The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as a local government investment pool (LGIP) pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code (PFIA). Texas CLASS is overseen by the Texas CLASS Board of Trustees, comprised of active members of the pool and elected by the Participants, guided by the Advisory Board. The Board is responsible for selecting the Administrator and Investment Advisor. The Board retains the services of Public Trust Advisors, LLC (Public Trust).

At June 30, 2023, the District's cash and investment balances, the weighted average maturity, and the credit ratings of these investments were as follows:

	<u>Carrying Value</u>	<u>Weighted Average Maturity (Days)</u>	<u>Credit Rating</u>
<b>Governmental Activities</b>			
Cash and deposits	\$ 8,854,634	N/A	N/A
<b>Investments</b>			
Local Government Investment Pools:			
TexPool	56,066,858	25	AAAm
LoneStar	917,263	25	AAA
TexasClass	44,458,606	12	AAA
TexStar	<u>13,591,000</u>	42	AAA
Total Local Government Investment Pools	<u>115,033,727</u>		
Short term investments:			
Money market	10,448,786	N/A	
Federal government obligation fund	518,314	N/A	AAAm
Municipal bonds	446,750	93	Various
US Treasury Bills	1,518,750	160	AAA
Federal Farm Credit Bank	<u>444,109</u>	94	AAA
Total short term investments	<u>13,376,709</u>	53	
<b>Total Investments</b>	<u>128,410,436</u>		
<b>Total Governmental Activities</b>	<u>137,265,070</u>		
<b>Fiduciary Funds</b>			
Cash and Deposits	<u>1,133,455</u>	N/A	N/A
<b>Total Fiduciary Funds</b>	<u>1,133,455</u>		
<b>Total</b>	<u>\$ 138,398,525</u>		

**Note 2 - Deposits and Investments (continued)**

Due to the immediate availability of the funds, the District’s temporary investments at June 30, 2023 are included in cash and cash equivalents. Local government investment pools are recorded at amortized cost which approximates fair value. Texpool, Lone Star and TexStar do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. The pools do not impose any liquidity fees or redemption gates.

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

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

**Credit Risk:** To limit the risk that an issuer or other counterparty to an investment will not fulfill its obligations, the District limits investments in commercial paper, corporate bonds, mutual bond funds, public funds investment pools to those that have received top ratings issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2023, the District’s investments in Texas Pool and Lone Star were rated AAAM and AAA, respectively.

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

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

**Note 3 - Receivables and Unearned Revenue**

Receivables as of June 30, 2023, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>National School Breakfast &amp; Lunch Program</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Nonmajor Internal Service Fund</u>	<u>Total</u>
Property Taxes	\$ 18,725,492	\$ -	\$ 2,455,315	\$ -	\$ -	\$ 21,180,807
Due from other governments	34,062,894	214,850	-	11,105,053	-	45,382,797
Other	399,732	25,861	-	2,560	39,854	468,007
Gross Receivables	53,188,118	240,711	2,455,315	11,107,613	39,854	67,031,611
Less allowance for doubtful accounts	(5,890,188)	-	(772,330)	-	-	(6,662,518)
<b>Net Total Receivables</b>	<u>\$ 47,297,930</u>	<u>\$ 240,711</u>	<u>\$ 1,682,985</u>	<u>\$ 11,107,613</u>	<u>\$ 39,854</u>	<u>\$ 60,369,093</u>

**Note 3 - Receivables and Unearned Revenue (continued)**

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the fiscal year 2023, the various components of unearned revenues reported in the governmental funds were as follows:

	<u>Unearned</u>
Advanced collection of fees (food service)	\$ 856,996
Unearned federal revenue	171,106
Unearned state and local revenue	22,000
	<u>\$ 1,050,102</u>

**Note 4 - Interfund Receivables, Payables, and Transfers**

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

The composition of interfund balances and transfers as of June 30, 2023, is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Net</u>
<b>Governmental Activities:</b>			
General Fund	\$ -	\$ 2,679,472	\$ (2,679,472)
National School Breakfast & Lunch Program	8,465,214	-	8,465,214
Insurance recovery	-	-	-
Debt Service Fund	294,344	-	294,344
Nonmajor Governmental Funds	848,547	6,648,650	(5,800,103)
Nonmajor Internal Service Funds	-	279,577	(279,577)
<b>Total Governmental Activities</b>	<u>9,608,105</u>	<u>9,607,699</u>	<u>406</u>
Fiduciary Funds	-	406	(406)
<b>Total</b>	<u>\$ 9,608,105</u>	<u>\$ 9,608,105</u>	<u>\$ -</u>

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	<u>\$ 390,882</u>
<b>Total</b>		<u>\$ 390,882</u>

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

**Note 5 - Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

Governmental Activities:

	Balance July 01, 2022	Additions	Transfers	(Retirements)	Balance June 30, 2023
<b>Governmental Capital Assets</b>					
Capital assets, not being depreciated:					
Land	\$ 12,893,485	\$ 384,514	\$ -	\$ -	\$ 13,277,999
Construction in progress	-	11,070,542	-	-	11,070,542
Total capital assets, not being depreciated	<u>12,893,485</u>	<u>11,455,056</u>	<u>-</u>	<u>-</u>	<u>24,348,541</u>
Capital assets, being depreciated:					
Buildings and improvements	473,985,968	701,061	-	-	474,687,029
Furniture and equipment	33,040,236	5,903,068	-	(181,171)	38,762,133
Vehicles	27,302,518	1,676,516	-	(2,144,323)	26,834,711
Software	4,212,753	85,179	-	-	4,297,932
Subscription based IT arrangements	-	1,745,387	-	-	1,745,387
Right to use assets	1,871,890	357,000	-	-	2,228,890
Total capital assets, being depreciated	<u>540,413,365</u>	<u>10,468,211</u>	<u>-</u>	<u>(2,325,494)</u>	<u>548,556,082</u>
Less accumulated depreciation for:					
Buildings and improvements	(200,888,817)	(9,852,346)	-	-	(210,741,163)
Furniture and equipment	(25,915,394)	(2,638,989)	-	161,273	(28,393,110)
Vehicles	(18,518,476)	(1,581,290)	-	2,039,506	(18,060,260)
Software	(4,207,468)	(7,857)	-	-	(4,215,325)
Subscription based IT arrangements	-	(44,625)	-	-	(44,625)
Right to use assets	(640,340)	(753,248)	-	-	(1,393,588)
Total accumulated depreciation	<u>(250,170,495)</u>	<u>(14,878,355)</u>	<u>-</u>	<u>2,200,779</u>	<u>(262,848,071)</u>
<b>Governmental Capital Assets</b>	<u>\$ 303,136,355</u>	<u>\$ 7,044,912</u>	<u>\$ -</u>	<u>\$ (124,715)</u>	<u>\$ 310,056,552</u>

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

Function	Depreciation Expense
<b>Governmental Activities:</b>	
Instruction	\$ 5,462,942
Instructional resources and media services	165,334
Curriculum and staff development	1,396
Instructional leadership	26,286
School leadership	457,444
Guidance, counseling and evaluation services	11,712
Health services	1,066
Student transportation	1,095,045
Food Services	1,486,428
Extracurricular activities	2,218,685
General administration	51,813
Plant maintenance and operations	2,749,120
Security and monitoring services	288,445
Data processing services	692,465
Community services	39,437
Facilities acquisition and construction	43,733
Internal service fund	87,004
<b>Total Governmental Activities</b>	<u>\$ 14,878,355</u>

**Note 6 - Long-term Liabilities**

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

**Changes in Long-term Liabilities**

Long-term liability activities for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
General Obligation Bonds:	\$ 134,585,000	\$ -	\$ 26,950,000	\$ 107,635,000	\$ 6,840,000
Premiums on bonds	11,110,858	-	1,311,616	9,799,242	-
Accumulated accretion on capital appreciation bonds	43,911	29,105	-	73,016	-
Worker's compensation claims payable	2,903,690	-	147,923	2,755,767	692,313
Healthcare claims payable	2,830,587	132,953	-	2,963,540	2,963,540
Accrued compensated absences	4,449,029	-	81,511	4,367,518	-
Lease liabilities	1,253,486	491,900	749,746	995,640	600,662
<b>Total Governmental Long-term Liabilities</b>	<b>\$ 157,176,561</b>	<b>\$ 653,958</b>	<b>\$ 29,240,796</b>	<b>\$ 128,589,723</b>	<b>\$ 11,096,515</b>

**General Obligation Bonds**

General Obligation Bonds outstanding, at June 30, 2023, are comprised of the following:

Issue	Original Issuance Amount	Interest Rate (%)	Maturity Date	Debt Outstanding
General Obligation Bonds:				
Unlimited Tax Building Bonds, Series 2013	\$ 121,595,000	3.00% to 5.00%	8/15/2038	\$ 13,445,000
Unlimited Tax Refunding Bonds, Series 2016	49,235,000	3.00% to 5.00%	8/15/2027	30,925,000
Unlimited Tax Refunding Bonds, Series 2020A	8,935,000	3.00%	8/15/2037	8,775,000
Unlimited Tax Refunding Bonds, Series 2020B	56,150,000	1.75% to 5.00%	8/15/2036	54,490,000
				<u>\$ 107,635,000</u>

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

Year Ending June 30th	Principal	Interest	Totals
2024	\$ 6,840,000	\$ 3,922,072	\$ 10,762,072
2025	7,165,000	3,583,722	10,748,722
2026	7,535,000	3,228,472	10,763,472
2027	6,840,000	3,948,347	10,788,347
2028	7,635,000	3,127,847	10,762,847
2029 - 2033	42,695,000	7,155,993	49,850,993
2034 - 2038	28,925,000	2,128,637	31,053,637
	<u>\$ 107,635,000</u>	<u>\$ 27,095,090</u>	<u>\$ 134,730,090</u>

**Note 6 - Long-term Liabilities (continued)**

**General Obligation Bonds (continued)**

**Capital Appreciation Bonds**

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

<u>Series</u>	<u>Accreted Value</u>	<u>Original Bond Principal</u>	<u>Accreted Interest</u>	<u>Maturity Value</u>	<u>Maturity Dates</u>
2020B Refunding	\$ 113,016	\$ 40,000	\$ 73,016	\$ 2,115,000	2026 and 2027

**Prior Years’ Refunding of Long-Term Debt**

In the current year, the District defeased certain general obligation debt by placing funds wired from the District’s debt service fund to be placed in an irrevocable trust to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District’s financial statements. At June 30, 2023, there are \$9,840,000 defeased bonds outstanding.

**Deferred charge on refunding**

The balance of deferred charge on refunding at June 30, 2023 was and is presented as a deferred outflow of resources in the Statement of Net Position:

	<u>Balance July 01, 2022</u>	<u>Deferred Charge on New Issues</u>	<u>Recognized Amortization</u>	<u>Balance June 30, 2023</u>
Deferred charge on refunding	\$ 7,194,511	\$ -	\$ 480,164	\$ 6,714,347

**Right to Use Lease Liabilities**

The District as several agreements to lease copiers and printers, postage machines and mailers and tablets for transportation vehicles. As of June 30, 2023, the values of the lease liabilities was \$995,640. Monthly lease payments range from \$215 to \$28,000 and mature in fiscal year 2024 through 2028. The leases qualify as other than short-term lease as defined by Government Accounting Standards Board (GASB) Statement No. 87 (“GASB87”). Therefore the District has recorded right-to-use lease assets and the lease liability at an amount equal to the initial measurement of the related lease liability. The liability was measured at a discount rate of 5%. The rights to use assets are amortized on a straight-line basis over the life of the asset.

Debt service requirements to maturity for the right to use lease liabilities are as follows:

<u>Year Ending June 30th</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2024	\$ 600,662	\$ 33,249	\$ 633,911
2025	244,724	13,782	258,506
2026	64,756	5,656	70,412
2027	44,004	3,261	47,265
2028	41,494	1,045	42,539
	<u>\$ 995,640</u>	<u>\$ 56,993</u>	<u>\$ 1,052,633</u>

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

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

	<b>General Fund</b>	<b>National School Breakfast &amp; Lunch Program</b>	<b>Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Total</b>
Property Taxes	\$158,598,187	\$ -	\$ 31,666,576	\$ -	\$ -	\$ 190,264,763
Insurance Recovery	60,128	-	-	7,155,550	-	7,215,678
Campus Activity	-	-	-	1,258,178	-	1,258,178
Insurance Premiums	-	-	-	-	29,007,863	29,007,863
Food Service Activity	-	859,640	-	-	-	859,640
Extracurricular Activities	724,377	-	-	-	-	724,377
Tuition and Fees	708,625	-	-	-	-	708,625
Investment Income	4,274,757	34,321	538,930	266,301	657,133	5,771,442
Gifts and bequests	1,263,010	-	-	-	-	1,263,010
Rent	42,426	-	-	-	287,153	329,579
Other	1,662,794	3,764	-	1,002,912	-	2,669,470
	<u>\$167,334,304</u>	<u>\$ 897,725</u>	<u>\$ 32,205,506</u>	<u>\$ 9,682,941</u>	<u>29,952,149</u>	<u>\$ 240,072,625</u>

**Note 8 - Defined Benefit Pension Plan**

**A. Plan Description**

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

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

**B. Pension Plan Fiduciary Net Position**

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/TRS%20Documents/acfr-2022.pdf>, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

**Note 8 - Defined Benefit Pension Plan (continued)**

**C. Benefits Provided**

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

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

**D. Contributions**

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

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

<b>Contribution Rates</b>		
<b>Plan Fiscal Year</b>		
	<b>2023</b>	<b>2022</b>
Member (Employee)	8.00%	8.00%
Non-employer contributing agency (State)	8.00%	7.75%
District	8.00%	7.75%

<b>Fiscal Year (2023)</b>	
<b>Contributions</b>	
	<b>2023</b>
Employer (District)	\$ 9,456,993
Employee (Member)	16,981,591
Non-employer Contributing Entity	
On-behalf Contributions (State)	11,065,001

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

**Note 8 - Defined Benefit Pension Plan (continued)**

**D. Contributions (continued)**

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

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

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

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

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

**E. Actuarial Assumptions**

The total pension liability in the August 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

<b>Component</b>	<b>Result</b>
Valuation Date	August 31, 2021, rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 2020	3.91%. 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)	2121
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad Hoc Post-Employment Benefit Changes	None

**Note 8 - Defined Benefit Pension Plan (continued)**

**E. Actuarial Assumptions (continued)**

The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2021. The actuarial methods and assumption were primarily based on a study of actual experience for the three-year ending August 31, 2017 and were adopted in July 2018. For a full description of these assumptions see the actuarial valuation report described the 2022 TRS ACFR, which includes actuarial valuation report dated November 22, 2022.

**F. Discount Rate**

A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent. The projection of flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

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

**Note 8 - Defined Benefit Pension Plan (continued)**

**F. Discount Rate (continued)**

The long-term rate of return on pension plan investments is 7.00%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2022 are summarized below:

Asset Class <sup>1</sup>	Target Allocation <sup>1</sup>	Long-Term Expected Arithmetic Real Rate of Return <sup>2</sup>	Expected Contribution to Long-Term Portfolio Returns
<b>Global Equity</b>			
USA	18.00%	46.00%	1.12%
Non-U.S. Developed	13.00%	4.90%	0.90%
Emerging Markets	9.00%	5.40%	0.75%
Private Equity	14.00%	7.70%	1.55%
<b>Stable Value</b>			
Government Bonds	16.00%	1.00%	0.22%
Absolute Return (Including Credit Sensitive Investments)	0.00%	3.70%	0.00%
Stable Value Hedge Funds	5.00%	3.40%	0.18%
<b>Real Return</b>			
Real Estate	15.00%	4.10%	0.94%
Energy, Natural Resources and Infrastructure	6.00%	5.10%	0.37%
Commodities	0.00%	3.60%	0.00%
<b>Risk Parity</b>			
Risk Parity	8.00%	4.60%	0.43%
<b>Leverage</b>			
Cash	2.00%	3.00%	0.01%
Asset Allocation Leverage	-6.00%	3.60%	-0.05%
Inflation Expectation	0.00%	0.00%	2.70%
Volatility Drag <sup>3</sup>	0.00%	0.00%	-0.91%
<b>Expected Return</b>	100.00%		8.21%

<sup>1</sup> Absolute Return includes Credit Sensitive Investments.

<sup>2</sup> Target allocations are based on the fiscal year 2022 policy model.

<sup>3</sup> Capital Market Assumptions come from Aon Hewitt as of August 31, 2022.

**Note 8 - Defined Benefit Pension Plan (continued)**

**G. Discount Rate Sensitivity Analysis (continued)**

The following table presents the Net Pension Liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount</b>	<b>1% Increase</b>
	<b>6.00%</b>	<b>Rate</b>	<b>8.00%</b>
	<b>6.00%</b>	<b>7.00%</b>	<b>8.00%</b>
District's proportional share of the net pension liability	\$ 165,523,141	\$ 106,403,268	\$ 58,483,836

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

At June 30, 2023, the District reported a liability of \$106,403,268 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 106,403,268
State's proportionate share of the net pension liability associated with the District	<u>132,833,188</u>
<b>Total</b>	<u><u>\$ 239,236,456</u></u>

The net pension liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2021 thru August 31, 2022.

At August 31, 2022, the District's proportion of the collective net pension liability was 0.1792% which was a decrease of 0.0038% from its proportion measured as of August 31, 2021.

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

***Changes Since the Prior Actuarial Valuation***

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

For the year ended June 30, 2023, the District recognized pension expense of \$13,036,281. The District also recognized an additional on-behalf revenue and expense of \$12,697,347 representing for support provided by the State.

**Note 8 - Defined Benefit Pension Plan (continued)**

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

At June 30, 2023, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,542,839	\$ (2,319,793)
Changes of assumptions	19,826,392	(4,941,291)
Net difference between projected and actual earnings on pension plan investments	10,512,303	-
Changes in proportion and differences between District contributions and proportionate share of contributions	11,008,279	(6,340,197)
District contributions subsequent to the measurement date	7,977,993	-
<b>Total</b>	<u>\$ 50,867,806</u>	<u>\$ (13,601,281)</u>

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$7,977,993 will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. The net amounts of the District’s balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u>	<u>Pension Expense Amount</u>
2024	\$ 7,182,892
2025	4,565,731
2026	1,753,834
2027	13,673,910
2028	2,112,165
Thereafter	-
	<u>\$ 29,288,532</u>

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

**Note 9 - Defined Other Post-Employment Benefit Plans**

**A. Plan Description**

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

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

**B. OPEB Plan Fiduciary Net Position**

Detail information about the TRS-Care’s fiduciary net position is available in the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained on the internet at <https://www.trs.texas.gov/TRS%20Documents/acfr-2022.pdf>, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

**C. Benefits Provided**

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

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

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

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

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

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

**D. Contributions**

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

	<b>Contribution Rates</b>	
	<b>2023</b>	<b>2022</b>
Member	0.65%	0.65%
Non-employer contributing agency	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding	1.25%	1.25%

	<b>Fiscal Year 2023</b>	
	<b>Contributions</b>	
Employer (District)	\$	1,924,320
Employee (Member)		1,378,190
Non-employer Contributing Entity		
On-behalf Contributions (State)		3,559,243

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

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

**E. Actuarial Assumptions**

The actuarial valuation was performed as of August 31, 2021. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2022. The actuarial valuation was determined using the following actuarial assumptions:

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

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

**E. Actuarial Assumptions (continued)**

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2021 TRS pension actuarial valuation that was rolled forward to August 31, 2022: (a) Rates of Mortality, (b) Rates of Retirement, (c) Rates of Termination, (d) Rates of Disability, (e) General Inflation, (f) Wage Inflation, and (g) Expected Payroll Growth.

<u>Component</u>	<u>Result</u>
Valuation Date	August 31, 2021, rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.91% as of August 31, 2022
Aging Factors	Based on plan specific experience
Election Rates	Normal Retirement: 65 percent participation rate prior to age 65 and 40 percent participation rate after age 65. Pre-65 retirees: 25 percent are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claim costs.
Salary Increases	3.05% to 9.05% including inflation
Healthcare Trend Rates	The initial medical trend rates were 8.25 percent for Medicare retirees and 7.25 percent for non-Medicare retirees. There was an initial prescription drug trend rate of 8.25 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 13 years.
Ad Hoc Post-Employment Benefit Changes	None

*^ Source: p.77 of 2021 TRS ACFR*

**F. Discount Rate**

A single discount rate of 3.91 percent was used to measure the Total OPEB Liability. There was an increase of 1.96 percent in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the nonemployer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability. The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2022, using the fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds

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

**G. Discount Rate Sensitivity Analysis**

*Discount Rate* – The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.91%) in measuring the Net OPEB Liability.

	<b>Discount Rate</b>		
	<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
	<b>(2.91%)</b>	<b>(3.91%)</b>	<b>(4.91%)</b>
District's proportionate share of the Net OPEB Liability:	\$ 66,782,180	\$ 56,639,261	\$ 48,422,195

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

	<b>Healthcare Cost Trend</b>		
	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>(2.91%)</b>	<b>(3.91%)</b>	<b>(4.91%)</b>
District's proportionate share of the Net OPEB Liability:	\$ 46,971,006	\$ 56,639,261	\$ 69,561,821

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

At June 30, 2023, the District reported a liability of \$56,639,261 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 56,639,261
State's proportionate share of the net OPEB liability associated with the District	<u>69,091,000</u>
<b>Total</b>	<u><u>\$ 125,730,261</u></u>

The Net OPEB Liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net OPEB Liability was based on the District's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2021 through August 31, 2022.

At August 31, 2022, the District's proportion of the collective Net OPEB Liability was 0.2365% which was a decrease of 0.0187% from its proportion measured as of August 31, 2021.

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

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

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

***Changes Since the Prior Actuarial Valuation***

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

- The discount rate changed from 1.95 percent as of August 31, 2021 to 3.91 percent as of August 31, 2022. This change decreased the Total OPEB Liability.

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

For the year ended June 30, 2023, the District recognized negative OPEB expense of \$8,657,843. The District also recognized negative on-behalf expense and revenue of \$9,804,571 for support provided by the State.

At June 30, 2023, 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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actuarial economic experience	\$ 3,148,943	\$ (47,185,588)
Changes of assumptions	8,627,281	(39,349,589)
Net difference between projected and actual earnings on OPEB plan investments	168,713	-
Changes in proportion and difference between the District contributions and the proportionate share of contributions	3,879,411	(12,885,001)
Contributions paid to TRS subsequent to the measurement date	<u>1,572,858</u>	<u>-</u>
<b>Total</b>	<u>\$ 17,397,206</u>	<u>\$ (99,420,178)</u>

The \$1,572,858 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2024. The net amounts of the District’s balances of deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year</u>	<u>OPEB Expense Amount</u>
2024	\$ (15,110,220)
2025	(15,109,608)
2026	(12,707,737)
2027	(9,456,020)
2028	(9,761,090)
Thereafter	<u>(21,451,155)</u>
	<u>\$ (83,595,830)</u>

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

**I. Medicare Part D**

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended June 30, 2023, 2022 and 2021, the subsidy payments received by TRS Care on behalf of the District are as follows:

<u>Fiscal Year</u>	<u>Medicare Part D</u>
June 30, 2023	\$ 1,059,266
June 30, 2022	851,616
June 30, 2021	870,228

**Note 10 - Risk Management**

**Property/Liability**

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

**Health Insurance**

The District sponsors a self-funded plan to provide health care benefits to staff members and their dependents. Transactions related to the plan are accounted for in the Medical Trust Fund (the “Fund”), an internal service fund of the District. The District contributed \$380 per month per employee-for the period of July 2022 through June 2023. Each employee contributed \$125 per month for the period of July 2022 through June 2023. 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 2022 for individual claims exceeding \$350,000 annually and aggregate coverage with an attachment point of \$30,746,728. These amounts were \$350,000 individual and \$30,334,131 aggregate in 2022. In 2023 these amounts were \$375,000 individual and \$200,000 aggregate. Estimates of claims payable and of claims incurred, but not reported at June 30, 2023, 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 July 2022-December 2022, five (5) claims exceeded the \$350,000 limit plus one one-time aggregating specific of \$200,000. January 2023-June 2023 three (3) claims exceeded the \$375,000 limit plus one one-time aggregating specific of \$200,000. Changes in the balances of claims liabilities during the past year are as follows:

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

<u>Fiscal Year</u>	<u>Beginning of Year Unpaid Claims</u>	<u>Incurred Claims (IBNR)</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
June 30, 2023	\$ 2,830,587	\$ 30,851,374	\$ (30,718,421)	\$ 2,963,540
June 30, 2022	2,260,960	28,822,757	(28,253,130)	2,830,587
June 30, 2021	1,807,206	25,792,128	(25,338,374)	2,260,960

158

53

Ector County Independent School District 2023 AFR

**Note 10 - Risk Management (continued)**

**Workers' Compensation**

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

For the school year 2022-2023, no claims exceeded the \$500,000 limit.

Estimates of claims payable and of claims incurred but not reported at June 30, 2023, are reflected as accrued expenses of the Fund. The liabilities include an amount for claims that have been incurred but were not reported until after June 30, 2023. Liability for claims is reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines and damage awards, the process used in computing the liabilities is an estimate. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

Changes in the balances of claims liabilities are as follows:

<u>Fiscal Year</u>	<u>Beginning of Year Unpaid Claims</u>	<u>Incurred Claims (IBNR)</u>	<u>Claims Payments</u>	<u>End of Year Accrual</u>
June 30, 2023	\$ 2,903,690	\$ 1,112,401	\$ (1,260,324)	\$ 2,755,767
June 30, 2022	2,340,590	1,678,172	(1,115,072)	2,903,690
June 30, 2021	2,560,759	421,749	(641,918)	2,340,590

**Note 11 - Shared Service Arrangements**

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

Ector County Independent School District	\$ 597,444
Midland Independent School District	224,041
Andrews Independent School District	104,553
Big Spring Independent School District	74,680
Ft. Stockton Independent School District	44,808
Reagan County Independent School District	44,808
Monahans Independent School District	44,808
Crane Independent School District	29,872
Garden City Independent School District	14,938
Coahoma Independent School District	14,936
Kermit Independent School District	14,936
	<u>\$ 1,209,824</u>

**Note 12 - Contingent Liabilities**

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

In the opinion of management, the District has materially complied with all requirements. However, such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of such disallowance of claimed expenditures, the District does not expect the resulting liability to have a material adverse effect on its combined financial statements at June 30, 2023.

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

**Note 13 - Arbitrage**

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue. The District has estimated that it has no arbitrage liability as of June 30, 2023.

**Note 14 - Tax Abatements**

Value limitation agreements are part of a state program, originally created in 2001, which allows school districts to limit the taxable value of an approved project for Maintenance and Operations (M&O) to a maximum of \$30 million for a period of ten years specified in the statute. The project(s) under the Chapter 313 Agreement(s) must be consistent with the State's goal to "encourage large scale capital investments in this state." Chapter 313 of the Texas Tax Code grants eligibility to companies engaged in manufacturing, research and development, renewable electric energy production, clean coal projects, nuclear power generation and data centers.

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

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

**Note 14 - Tax Abatements (continued)**

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

In fiscal year 2018/19, the Ector County Independent School District (ECISD) Board of Trustees approved an Agreement with Oberon Solar IA LLC, the "Company", for a Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes pursuant to Chapter 313 of the Texas Tax Code, i.e., the Texas Economic Development Act, as set forth in Chapter 313 of the Texas Tax Code, as amended. The Company qualified for a tax limitation agreement under Texas Tax Code §313.024(b)(5), as a renewable energy electric generation project. The valuation limitation period began in 2020-2021 and will continue through 2029-2030.

Payments made to the District for Chapter 313 tax abatements are as follows:

<b>Fiscal Year</b>	<b>Payment Amount</b>
2021	\$261,570
2022	\$576,795
2023	\$288,098

**Note 15 – School Nutrition Excess Net Cash Resources**

The Texas Department of Agriculture Food and Nutrition Division states in order to maintain the nonprofit status required for the School Nutrition Program, the net cash resources of the School Nutrition Program account must not exceed three month's average expenditures. During fiscal year 2022, ECISD's School Nutrition department submitted a plan for reducing an excessive operating fund balance from school year 2020-2021. Such plan was accepted and approved. As of June 30, 2023, ECISD's School Nutrition department had net cash resources of approximately \$9,714,340 which exceeds the 3 month's average expenditures of \$6,366,507. Excess fund balance of approximately \$3.4 million will be set up in fiscal year 2023-2024 to pay operating expenses.

**REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY  
COMPARISON SCHEDULES**

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

*Exhibit G-1*

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

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

*Exhibit G-2*

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



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

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

*Exhibit G-3*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net pension liability	0.17920%	0.18300%	0.15255%	0.17173%	0.16252%
District's proportionate share of the net pension liability	\$ 106,403,268	\$ 46,597,268	\$ 81,703,061	\$ 89,271,128	\$ 89,454,550
State's proportionate share of the net pension liability associated with the District	<u>132,833,188</u>	<u>59,774,871</u>	<u>133,153,469</u>	<u>115,099,303</u>	<u>130,227,666</u>
<b>Total</b>	<u>\$ 239,236,456</u>	<u>\$ 106,372,139</u>	<u>\$ 214,856,530</u>	<u>\$ 204,370,431</u>	<u>\$ 219,682,216</u>
District's covered payroll (for Measurement Year)	\$ 202,521,314	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097	\$ 162,321,705
District's proportionate share of the net pension liability as a percentage of its covered payroll	52.54%	23.95%	45.74%	53.66%	55.11%
Plan fiduciary net position as a percentage of the total pension liability *	75.65%	88.79%	75.74%	75.24%	73.74%

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability	0.16301%	0.17793%	0.17171%	0.12568%
District's proportionate share of the net pension liability	\$ 52,121,909	\$ 67,236,631	\$ 60,696,210	\$ 33,571,908
State's proportionate share of the net pension liability associated with the District	<u>81,929,372</u>	<u>96,003,500</u>	<u>88,961,129</u>	<u>75,916,290</u>
<b>Total</b>	<u>\$ 134,051,281</u>	<u>\$ 163,240,131</u>	<u>\$ 149,657,339</u>	<u>\$ 109,488,198</u>
District's covered payroll (for Measurement Year)	\$ 164,691,543	\$ 162,443,801	\$ 150,542,332	\$ 147,350,185
District's proportionate share of the net pension liability as a percentage of its covered payroll	31.65%	41.39%	40.32%	22.78%
Plan fiduciary net position as a percentage of the total pension liability *	82.17%	78.00%	78.43%	83.25%

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

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

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

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

*Exhibit G-4*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contributions	\$ 9,456,993	\$ 8,329,288	\$ 4,356,619	\$ 3,233,829	\$ 3,339,028
Contributions in relation to the contractual required contributions	<u>(9,456,993)</u>	<u>(8,329,288)</u>	<u>(4,356,619)</u>	<u>(3,233,829)</u>	<u>(3,339,028)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 212,093,436	\$ 200,889,873	\$ 192,050,226	\$ 175,704,924	\$ 164,417,160
Contributions as a percentage of covered payroll	4.46%	4.15%	2.27%	1.84%	2.03%

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

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

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

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

*Exhibit G-5*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.23650%	0.25520%	0.25238%	0.25253%	0.24519%
District's proportionate share of the net OPEB liability	\$ 56,639,261	\$ 98,426,461	\$ 95,940,818	\$ 119,423,267	\$ 122,426,875
State's proportionate share of the net OPEB liability associated with the District	<u>69,091,000</u>	<u>131,869,523</u>	<u>128,921,462</u>	<u>158,686,808</u>	<u>135,999,016</u>
<b>Total</b>	<u>\$ 125,730,261</u>	<u>\$ 230,295,984</u>	<u>\$ 224,862,280</u>	<u>\$ 278,110,075</u>	<u>\$ 258,425,891</u>
District's covered payroll (for Measurement Year)	\$ 202,521,314	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097	\$ 162,321,705
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	28.0%	50.6%	53.7%	71.8%	75.4%
Plan fiduciary net position as a percentage of the total OPEB liability	11.52%	6.18%	4.99%	2.66%	1.57%

**Notes:**

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

	<u>2017</u>
District's proportion of the net OPEB liability	0.25593%
District's proportionate share of the net OPEB liability	\$ 111,292,438
State's proportionate share of the net OPEB liability associated with the District	<u>126,511,621</u>
<b>Total</b>	<u>\$ 237,804,059</u>
District's covered payroll (for Measurement Year)	\$ 164,691,543
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	67.6%
Plan fiduciary net position as a percentage of the total OPEB liability	91.00%

**Notes:**

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

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

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

*Exhibit G-6*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contributions	\$ 1,924,320	\$ 2,044,316	\$ 1,440,594	\$ 1,475,872	\$ 1,373,728
Contributions in relation to the contractual required contributions	<u>(1,924,320)</u>	<u>(2,044,316)</u>	<u>(1,440,594)</u>	<u>(1,475,872)</u>	<u>(1,373,728)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 212,093,436	\$ 200,889,873	\$ 192,077,205	\$ 175,704,924	\$ 164,417,160
Contributions as a percentage of covered payroll	0.91%	1.02%	0.75%	0.84%	0.84%

	<u>2018</u>
Contractually required contributions	\$ 1,322,075
Contributions in relation to the contractual required contributions	<u>(1,322,075)</u>
Contribution deficiency (excess)	<u>\$ -</u>
District's covered payroll	\$ 162,515,095
Contributions as a percentage of covered payroll	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.

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.

**Note 1 - Budgetary Information**

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

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

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

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

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

The single discount rate of 7.00 percent was used as of August 31, 2022.

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

There is no change in the contribution rate.

**Changes in Benefit Terms**

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

**Note 2 - TRS Pension (continued)**

**Other Information**

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

The following rate increases occurred between 2020 and 2023:

<u>Measurement Year:</u>	<u>Increased to:</u>
2020-2021	1.6%
2021-2022	1.7%
2020-2023	1.8%

The rate will increase to 1.9% for 2023-2024.

**Note 3 - TRS OPEB Plan**

**Changes of Assumptions**

The discount rate changed to 3.91% as of August 31, 2022. This change decreased the Total OPEB Liability.

**Changes of Benefit Terms**

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



## **OTHER SUPPLEMENTARY INFORMATION**

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

*Exhibit H-1*  
*Page 1 of 11*

	206	211	224	225
Data Control Codes	ESEA Title X, Part C	ESEA Title I, Part A	IDEA-Part B, Formula	IDEA-Part B, Preschool
<b>Assets</b>				
1110	\$ -	\$ 10,705	\$ -	\$ -
1120	-	-	-	-
<b>Receivables:</b>				
1240	43,095	2,859,937	1,253,832	20,274
1260	-	53,546	55,265	-
1290	-	52	-	-
<b>1000 Total Assets</b>	<u>\$ 43,095</u>	<u>\$ 2,924,240</u>	<u>\$ 1,309,097</u>	<u>\$ 20,274</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
2110	\$ 1,493	\$ 401,859	\$ 56,130	\$ -
2150	1,929	41,333	38,265	2,226
2160	17,249	716,698	336,093	11,883
2170	22,424	1,764,350	878,609	6,165
2200	-	-	-	-
2300	-	-	-	-
<b>2000 Total Liabilities</b>	<u>43,095</u>	<u>2,924,240</u>	<u>1,309,097</u>	<u>20,274</u>
<b>Fund Balance</b>				
<b>Restricted:</b>				
3490	-	-	-	-
<b>Committed:</b>				
3545	-	-	-	-
<b>3000 Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4000</b>				
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 43,095</u>	<u>\$ 2,924,240</u>	<u>\$ 1,309,097</u>	<u>\$ 20,274</u>

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

	242	244	255	258
<b>Data Control Codes</b>	<b>Summer Food Service Pgm for Children</b>	<b>Career and Technical - Basic Grant</b>	<b>ESEA Title II, Part A</b>	<b>Public Charter Schools</b>
<b>Assets</b>				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-
<b>Receivables:</b>				
1240	-	192,628	200,370	-
1260	-	-	1,875	-
1290	-	-	-	-
<b>1000 Total Assets</b>	<b>\$ -</b>	<b>\$ 192,628</b>	<b>\$ 202,245</b>	<b>\$ -</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
2110	\$ -	\$ 94,920	\$ 26,244	\$ -
2150	-	-	4,861	-
2160	-	-	53,817	-
2170	-	97,708	117,323	-
2200	-	-	-	-
2300	-	-	-	-
<b>2000 Total Liabilities</b>	<b>-</b>	<b>192,628</b>	<b>202,245</b>	<b>-</b>
<b>Fund Balance</b>				
<b>Restricted:</b>				
3490	-	-	-	-
<b>Committed:</b>				
3545	-	-	-	-
<b>3000 Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
	<b>\$ -</b>	<b>\$ 192,628</b>	<b>\$ 202,245</b>	<b>\$ -</b>

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

*Exhibit H-1*  
*Page 3 of 11*

Data Control Codes		263	272	278	279
		Title III, Part A	Medicaid Administrative Claim Program (MAC)	American Rescue Plan (ESSER)	TCLAS - State ESSER III Funds
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
<b>Receivables:</b>					
1240	Due from other governments	288,576	-	17,855	1,933,482
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 288,576</u>	<u>\$ -</u>	<u>\$ 17,855</u>	<u>\$ 1,933,482</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities</b>					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 155,721
2150	Payroll deduction and withholdings	1,998	-	930	30,746
2160	Accrued wages payable	19,790	-	7,264	1,236,662
2170	Due to other funds	266,788	-	9,661	510,353
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	-	-	-
<b>2000</b>	<b>Total Liabilities</b>	<u>288,576</u>	<u>-</u>	<u>17,855</u>	<u>1,933,482</u>
<b>Fund Balance</b>					
<b>Restricted:</b>					
3490	Other purposes	-	-	-	-
<b>Committed:</b>					
3545	Other purposes	-	-	-	-
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 288,576</u>	<u>\$ -</u>	<u>\$ 17,855</u>	<u>\$ 1,933,482</u>

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

*Exhibit H-1*  
*Page 4 of 11*

		282	284	285	289
Data Control Codes		ESSER III	IDEA-Part B, Formula - ARP	IDEA - Part B, Preschool - ARP	Federally Funded SRF
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
<b>Receivables:</b>					
1240	Due from other governments	1,865,093	114,124	29	545,556
1260	Due from other funds	5,774	17,000	463	5,969
1290	Other receivables	-	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 1,870,867</u>	<u>\$ 131,124</u>	<u>\$ 492</u>	<u>\$ 551,525</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities</b>					
2110	Accounts payable	\$ 518,367	\$ 44,850	\$ -	\$ 211,416
2150	Payroll deduction and withholdings	13,140	-	-	1,166
2160	Accrued wages payable	175,941	-	-	14,489
2170	Due to other funds	1,163,419	86,274	492	324,454
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	-	-	-
<b>2000</b>	<b>Total Liabilities</b>	<u>1,870,867</u>	<u>131,124</u>	<u>492</u>	<u>551,525</u>
<b>Fund Balance</b>					
<b>Restricted:</b>					
3490	Other purposes	-	-	-	-
<b>Committed:</b>					
3545	Other purposes	-	-	-	-
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,870,867</u>	<u>\$ 131,124</u>	<u>\$ 492</u>	<u>\$ 551,525</u>

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

*Exhibit H-1*  
 Page 5 of 11

		315	340	397	410
Data Control Codes		SSA - IDEA - Part B - Discretionary	SSA - IDEA, Part C, ECI	Advanced Placement Incentives	Instructional Materials Allotment
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
<b>Receivables:</b>					
1240	Due from other governments	9,947	17	-	37,020
1260	Due from other funds	-	-	7,412	144,790
1290	Other receivables	-	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 9,947</u>	<u>\$ 17</u>	<u>\$ 7,412</u>	<u>\$ 181,810</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities</b>					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 13,404
2150	Payroll deduction and withholdings	711	-	-	-
2160	Accrued wages payable	2,841	-	-	-
2170	Due to other funds	6,395	17	-	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	-	-	168,406
<b>2000</b>	<b>Total Liabilities</b>	<u>9,947</u>	<u>17</u>	<u>-</u>	<u>181,810</u>
<b>Fund Balance</b>					
<b>Restricted:</b>					
3490	Other purposes	-	-	7,412	-
<b>Committed:</b>					
3545	Other purposes	-	-	-	-
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>7,412</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 9,947</u>	<u>\$ 17</u>	<u>\$ 7,412</u>	<u>\$ 181,810</u>

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

*Exhibit H-1*  
 Page 6 of 11

Data Control Codes		429	435	459	461
		State Funded Special Revenues	SSA - State Deaf	SSA - State Educational Programs - Innovative Services	Campus Activity Funds
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 870,242
1120	Current investments	-	-	-	-
<b>Receivables:</b>					
1240	Due from other governments	1,467,284	34,844	221,090	-
1260	Due from other funds	-	53,524	10,000	81,383
1290	Other receivables	-	-	-	808
<b>1000</b>	<b>Total Assets</b>	<u>\$ 1,467,284</u>	<u>\$ 88,368</u>	<u>\$ 231,090</u>	<u>\$ 952,433</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities</b>					
2110	Accounts payable	\$ 216,687	\$ 285	\$ 24,850	\$ 60,155
2150	Payroll deduction and withholdings	1,799	9,495	-	-
2160	Accrued wages payable	75,822	78,588	-	-
2170	Due to other funds	1,172,976	-	206,240	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	-	-	2,700
<b>2000</b>	<b>Total Liabilities</b>	<u>1,467,284</u>	<u>88,368</u>	<u>231,090</u>	<u>62,855</u>
<b>Fund Balance</b>					
<b>Restricted:</b>					
3490	Other purposes	-	-	-	-
<b>Committed:</b>					
3545	Other purposes	-	-	-	889,578
<b>3000</b>	<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>889,578</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,467,284</u>	<u>\$ 88,368</u>	<u>\$ 231,090</u>	<u>\$ 952,433</u>

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

*Exhibit H-1*  
*Page 7 of 11*

		462	463	464	465
Data Control Codes		Memorial Scholarship Fund	Raising Blended Learners	Susan Powell Memorial Scholarship	Connectivity Project
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	17,583	-	30,824	-
<b>Receivables:</b>					
1240	Due from other governments	-	-	-	-
1260	Due from other funds	-	47,032	-	-
1290	Other receivables	-	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 17,583</u>	<u>\$ 47,032</u>	<u>\$ 30,824</u>	<u>\$ -</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities</b>					
2110	Accounts payable	\$ -	\$ 24,290	\$ -	\$ -
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	8,600	-	1,500	-
2200	Accrued expenditures	-	-	-	-
2300	Unearned revenue	-	-	-	-
<b>2000</b>	<b>Total Liabilities</b>	<u>8,600</u>	<u>24,290</u>	<u>1,500</u>	<u>-</u>
<b>Fund Balance</b>					
<b>Restricted:</b>					
3490	Other purposes	8,983	22,742	29,324	-
<b>Committed:</b>					
3545	Other purposes	-	-	-	-
<b>3000</b>	<b>Total Fund Balances</b>	<u>8,983</u>	<u>22,742</u>	<u>29,324</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 17,583</u>	<u>\$ 47,032</u>	<u>\$ 30,824</u>	<u>\$ -</u>

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

		466	475	477	478
Data Control Codes		Trademark Scholarship	Insurance Recovery	Chapter 313	PICK Education
<b>Assets</b>					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	93,892	5,196,685	1,260,083	-
<b>Receivables:</b>					
1240	Due from other governments	-	-	-	-
1260	Due from other funds	8,696	-	-	-
1290	Other receivables	1,700	-	-	-
<b>1000</b>	<b>Total Assets</b>	<u>\$ 104,288</u>	<u>\$ 5,196,685</u>	<u>\$ 1,260,083</u>	<u>\$ -</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>					
<b>Liabilities</b>					
2110	Accounts payable	\$ -	\$ 772,745	\$ -	\$ -
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	-	-
2200	Accrued expenditures	-	501,645	-	-
2300	Unearned revenue	-	-	-	-
<b>2000</b>	<b>Total Liabilities</b>	<u>-</u>	<u>1,274,390</u>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>					
<b>Restricted:</b>					
3490	Other purposes	-	-	-	-
<b>Committed:</b>					
3545	Other purposes	104,288	3,922,295	1,260,083	-
<b>3000</b>	<b>Total Fund Balances</b>	<u>104,288</u>	<u>3,922,295</u>	<u>1,260,083</u>	<u>-</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 104,288</u>	<u>\$ 5,196,685</u>	<u>\$ 1,260,083</u>	<u>\$ -</u>

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

	482	483	488	489
Data Control Codes	Education Foundation Awards	Citi Foundation Award - AVID	Summer Learning Grant	Brown Agriculture Fund
<b>Assets</b>				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	54,367
<b>Receivables:</b>				
1240	-	-	-	-
1260	296,636	11,521	22,850	-
1290	-	-	-	-
<b>1000 Total Assets</b>	<b>\$ 296,636</b>	<b>\$ 11,521</b>	<b>\$ 22,850</b>	<b>\$ 54,367</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
2110	\$ 2,074	\$ -	\$ -	\$ -
2150	-	-	-	-
2160	-	-	-	-
2170	141	-	-	4,761
2200	-	-	-	-
2300	-	-	-	-
<b>2000 Total Liabilities</b>	<b>2,215</b>	<b>-</b>	<b>-</b>	<b>4,761</b>
<b>Fund Balance</b>				
<b>Restricted:</b>				
3490	294,421	11,521	22,850	49,606
<b>Committed:</b>				
3545	-	-	-	-
<b>3000 Total Fund Balances</b>	<b>294,421</b>	<b>11,521</b>	<b>22,850</b>	<b>49,606</b>
<b>4000</b>				
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 296,636</b>	<b>\$ 11,521</b>	<b>\$ 22,850</b>	<b>\$ 54,367</b>

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

*Exhibit H-1*  
*Page 10 of 11*

	490	491	494	496
Data Control Codes	Barbara Jordan Elem Trust	OHS Scholarship Fund	Chevron Project Lead the Way	Odessa Regional School Clinic
<b>Assets</b>				
1110	\$ -	\$ -	\$ -	\$ -
1120	2,095	26,313	-	-
<b>Receivables:</b>				
1240	-	-	-	-
1260	1,703	-	5,971	17,137
1290	-	-	-	-
<b>1000</b>	<b>\$ 3,798</b>	<b>\$ 26,313</b>	<b>\$ 5,971</b>	<b>\$ 17,137</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>				
<b>Liabilities</b>				
2110	\$ -	\$ -	\$ -	\$ -
2150	-	-	-	-
2160	-	-	-	-
2170	-	-	-	-
2200	-	-	-	-
2300	-	-	-	-
<b>2000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>				
<b>Restricted:</b>				
3490	3,798	26,313	5,971	17,137
<b>Committed:</b>				
3545	-	-	-	-
<b>3000</b>	<b>3,798</b>	<b>26,313</b>	<b>5,971</b>	<b>17,137</b>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
	<b>\$ 3,798</b>	<b>\$ 26,313</b>	<b>\$ 5,971</b>	<b>\$ 17,137</b>

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

497

Data Control Codes		Weldon Scholarship Fund	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
1110	Cash and cash equivalents	\$ -	\$ 880,947
1120	Current investments	29,769	6,711,611
<b>Receivables:</b>			
1240	Due from other governments	-	11,105,053
1260	Due from other funds	-	848,547
1290	Other receivables	-	2,560
<b>1000</b>	<b>Total Assets</b>	<u>\$ 29,769</u>	<u>\$ 19,548,718</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>			
<b>Liabilities</b>			
2110	Accounts payable	\$ -	\$ 2,625,490
2150	Payroll deduction and withholdings	-	148,599
2160	Accrued wages payable	-	2,747,137
2170	Due to other funds	-	6,648,650
2200	Accrued expenditures	-	501,645
2300	Unearned revenue	-	171,106
<b>2000</b>	<b>Total Liabilities</b>	<u>-</u>	<u>12,842,627</u>
<b>Fund Balance</b>			
<b>Restricted:</b>			
3490	Other purposes	29,769	529,847
<b>Committed:</b>			
3545	Other purposes	-	6,176,244
<b>3000</b>	<b>Total Fund Balances</b>	<u>29,769</u>	<u>6,706,091</u>
<b>4000</b>	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 29,769</u>	<u>\$ 19,548,718</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

		206	211	224	225
Data Control Codes		ESEA Title X, Part C	ESEA Title I, Part A	IDEA-Part B, Formula	IDEA-Part B, Preschool
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	227,561	10,843,858	5,626,437	160,593
<b>5020</b>	<b>Total Revenues</b>	<u>227,561</u>	<u>10,843,858</u>	<u>5,626,437</u>	<u>160,593</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	-	6,383,656	5,163,979	160,593
0012	Instruction resources and media services	-	3,074	-	-
0013	Curriculum and instructional staff development	-	3,810,183	19,374	-
0021	Instructional leadership	-	59,417	51,492	-
0023	School leadership	-	236,679	-	-
0031	Guidance, counseling and evaluation services	-	96,717	387,735	-
0032	Social work services	227,561	82,690	-	-
0033	Health services	-	9,734	-	-
0034	Student transportation	-	16,515	2,755	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	1,102	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	145,193	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>227,561</u>	<u>10,843,858</u>	<u>5,626,437</u>	<u>160,593</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

		242	244	255	258
Data Control Codes		Summer Food Service Pgm for Children	Career and Technical - Basic Grant	ESEA Title II, Part A	Public Charter Schools
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	76,406	512,067	1,346,574	796,600
<b>5020</b>	<b>Total Revenues</b>	<u>76,406</u>	<u>512,067</u>	<u>1,346,574</u>	<u>796,600</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	-	293,770	-	679,198
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	113,825	1,337,943	98,402
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	8,631	19,000
0031	Guidance, counseling and evaluation services	-	103,312	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	76,406	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	1,160	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>76,406</u>	<u>512,067</u>	<u>1,346,574</u>	<u>796,600</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

Data Control Codes		263	272	278	279
		Title III, Part A	Medicaid Administrative Claim Program (MAC)	American Rescue Plan (ESSER)	TCLAS - State ESSER III Funds
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	885,758	103,055	108,315	2,609,419
<b>5020</b>	<b>Total Revenues</b>	<b>885,758</b>	<b>103,055</b>	<b>108,315</b>	<b>2,609,419</b>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	281,636	-	-	2,090,334
0012	Instruction resources and media services	-	-	-	2,150
0013	Curriculum and instructional staff development	539,539	-	-	309,970
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	109,191
0031	Guidance, counseling and evaluation services	-	-	-	29,998
0032	Social work services	-	-	108,315	-
0033	Health services	-	103,055	-	24,354
0034	Student transportation	-	-	-	43,422
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	64,583	-	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<b>885,758</b>	<b>103,055</b>	<b>108,315</b>	<b>2,609,419</b>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200	Net change in fund balances	-	-	-	-
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

		282	284	285	289
Data Control Codes		ESSER III	IDEA-Part B, Formula - ARP	IDEA - Part B, Preschool - ARP	Federally Funded SRF
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	12,568,824	1,209,735	38,504	997,841
<b>5020</b>	<b>Total Revenues</b>	<u>12,568,824</u>	<u>1,209,735</u>	<u>38,504</u>	<u>997,841</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	8,962,844	919,256	38,504	679,600
0012	Instruction resources and media services	11,476	-	-	-
0013	Curriculum and instructional staff development	500,333	8,400	-	107,451
0021	Instructional leadership	184,058	148,519	-	-
0023	School leadership	989,228	-	-	14,178
0031	Guidance, counseling and evaluation services	1,316,739	133,560	-	17,639
0032	Social work services	177,082	-	-	69,163
0033	Health services	848	-	-	49,391
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	584
0036	Extracurricular activities	-	-	-	-
0041	General administration	44,915	-	-	-
0051	Facilities maintenance and operations	57,037	-	-	31,658
0052	Security and monitoring services	-	-	-	24,577
0053	Data processing services	320,083	-	-	3,600
0061	Community services	4,181	-	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>12,568,824</u>	<u>1,209,735</u>	<u>38,504</u>	<u>997,841</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
1200	Net change in fund balances	-	-	-	-
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	-	-	-	-
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

		315	340	397	410
Data Control Codes		SSA - IDEA - Part B - Discretionary	SSA - IDEA, Part C, ECI	Advanced Placement Incentives	Instructional Materials Allotment
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	1,614,453
5900	Federal program revenues	55,515	765	-	-
<b>5020</b>	<b>Total Revenues</b>	<u>55,515</u>	<u>765</u>	<u>-</u>	<u>1,614,453</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	55,515	765	-	1,529,260
0012	Instruction 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	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	85,193
0061	Community services	-	-	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>55,515</u>	<u>765</u>	<u>-</u>	<u>1,614,453</u>
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	-
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>-</u>	<u>7,412</u>	<u>-</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,412</u>	<u>\$ -</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

Data Control Codes		429	435	459	461
		State Funded Special Revenues	SSA - State Deaf	SSA - State Educational Programs - Innovative Services	Campus Activity Funds
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ -	\$ 439,787	\$ -	\$ 1,259,356
5800	State program revenues	1,661,646	322,875	999,993	-
5900	Federal program revenues	-	-	-	-
<b>5020</b>	<b>Total Revenues</b>	<u>1,661,646</u>	<u>762,662</u>	<u>999,993</u>	<u>1,259,356</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	196,664	1,035,428	587,660	44,664
0012	Instruction resources and media services	-	-	-	170,155
0013	Curriculum and instructional staff development	248,887	19,442	199,890	1,370
0021	Instructional leadership	-	-	133,160	-
0023	School leadership	89	96,526	-	527,289
0031	Guidance, counseling and evaluation services	-	1,510	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	410,669
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	967,184	-	-	-
0052	Security and monitoring services	239,084	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	9,738	638	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	79,283	-
<b>6030</b>	<b>Total Expenditures</b>	<u>1,661,646</u>	<u>1,153,544</u>	<u>999,993</u>	<u>1,154,147</u>
1100	Excess (deficiency) of revenues over expenditures	-	(390,882)	-	105,209
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	390,882	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>390,882</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	-	-	105,209
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>784,369</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889,578</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

		462	463	464	465
Data Control Codes		Memorial Scholarship Fund	Raising Blended Learners	Susan Powell Memorial Scholarship	Connectivity Project
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ 976	\$ 3,150	\$ 1,165	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
<b>5020</b>	<b>Total Revenues</b>	<u>976</u>	<u>3,150</u>	<u>1,165</u>	<u>-</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	-	112,057	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	10,367	-	-
0021	Instructional leadership	-	2,841	-	-
0023	School leadership	-	1,121	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	200	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	204,269
0061	Community services	-	-	1,500	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>200</u>	<u>126,386</u>	<u>1,500</u>	<u>204,269</u>
1100	Excess (deficiency) of revenues over expenditures	<u>776</u>	<u>(123,236)</u>	<u>(335)</u>	<u>(204,269)</u>
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	776	(123,236)	(335)	(204,269)
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>8,207</u>	<u>145,978</u>	<u>29,659</u>	<u>204,269</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ 8,983</u>	<u>\$ 22,742</u>	<u>\$ 29,324</u>	<u>\$ -</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

		466	475	477	478
Data Control Codes		Trademark Scholarship	Insurance Recovery	Chapter 313	PICK Education
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ 109,788	\$ 7,392,112	\$ 316,943	\$ 5,000
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
<b>5020</b>	<b>Total Revenues</b>	<u>109,788</u>	<u>7,392,112</u>	<u>316,943</u>	<u>5,000</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	-	-	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	-
0021	Instructional leadership	-	-	5,000	5,000
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	5,500	-	225	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	10,310,873	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>5,500</u>	<u>10,310,873</u>	<u>5,225</u>	<u>5,000</u>
1100	Excess (deficiency) of revenues over expenditures	<u>104,288</u>	<u>(2,918,761)</u>	<u>311,718</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	104,288	(2,918,761)	311,718	-
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>-</u>	<u>6,841,056</u>	<u>948,365</u>	<u>-</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ 104,288</u>	<u>\$ 3,922,295</u>	<u>\$ 1,260,083</u>	<u>\$ -</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

		482	483	488	489
Data Control Codes		Education Foundation Awards	Citi Foundation Award - AVID	Summer Learning Grant	Brown Agriculture Fund
<b>Revenues</b>					
5700	Local, intermediate, and out-of-state	\$ 92,901	\$ -	\$ 62,510	\$ 2,055
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
<b>5020</b>	<b>Total Revenues</b>	<u>92,901</u>	<u>-</u>	<u>62,510</u>	<u>2,055</u>
<b>Expenditures</b>					
<b>Current:</b>					
0011	Instruction	90,849	-	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	84,340	-	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	62,150	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0035	Food services	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	500	-	-
<b>Capital Outlay:</b>					
0081	Facilities acquisition and construction	-	-	-	-
<b>Intergovernmental:</b>					
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
<b>6030</b>	<b>Total Expenditures</b>	<u>175,189</u>	<u>500</u>	<u>62,150</u>	<u>-</u>
1100	Excess (deficiency) of revenues over expenditures	<u>(82,288)</u>	<u>(500)</u>	<u>360</u>	<u>2,055</u>
<b>Other Financing Sources (Uses)</b>					
7915	Transfers in	-	-	-	-
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	(82,288)	(500)	360	2,055
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>376,709</u>	<u>12,021</u>	<u>22,490</u>	<u>47,551</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ 294,421</u>	<u>\$ 11,521</u>	<u>\$ 22,850</u>	<u>\$ 49,606</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

*Exhibit H-2*  
*Page 10 of 11*

	490	491	494	496
Data Control Codes	Barbara Jordan Elem Trust	OHS Scholarship Fund	Chevron Project Lead the Way	Odessa Regional School Clinic
<b>Revenues</b>				
5700	\$ 79	\$ 994	\$ -	\$ -
5800	-	-	-	-
5900	-	-	-	-
<b>5020</b>	<b>79</b>	<b>994</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
<b>Current:</b>				
0011	-	-	-	-
0012	-	-	-	-
0013	-	-	-	-
0021	-	-	-	-
0023	-	-	-	-
0031	-	-	-	-
0032	-	-	-	-
0033	-	-	-	-
0034	-	-	-	-
0035	-	-	-	-
0036	-	-	-	-
0041	-	-	-	-
0051	-	-	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	-	-	-	-
<b>Capital Outlay:</b>				
0081	-	-	-	-
<b>Intergovernmental:</b>				
0093	-	-	-	-
<b>6030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1100	79	994	-	-
<b>Other Financing Sources (Uses)</b>				
7915	-	-	-	-
<b>7080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1200	79	994	-	-
<b>0100</b>	<b>3,719</b>	<b>25,319</b>	<b>5,971</b>	<b>17,137</b>
<b>3000</b>	<b>\$ 3,798</b>	<b>\$ 26,313</b>	<b>\$ 5,971</b>	<b>\$ 17,137</b>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - ALL NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

497

<u>Data Control Codes</u>		<u>Weldon Scholarship Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>Revenues</b>			
5700	Local, intermediate, and out-of-state	\$ 1,125	\$ 9,682,941
5800	State program revenues	-	4,598,967
5900	Federal program revenues	-	38,167,827
<b>5020</b>	<b>Total Revenues</b>	<u>1,125</u>	<u>52,449,735</u>
<b>Expenditures</b>			
<b>Current:</b>			
0011	Instruction	-	29,306,232
0012	Instruction resources and media services	-	186,855
0013	Curriculum and instructional staff development	-	7,409,716
0021	Instructional leadership	-	584,487
0023	School leadership	-	2,064,082
0031	Guidance, counseling and evaluation services	-	2,087,210
0032	Social work services	-	664,811
0033	Health services	-	187,382
0034	Student transportation	-	62,692
0035	Food services	-	76,990
0036	Extracurricular activities	-	411,771
0041	General administration	-	52,000
0051	Facilities maintenance and operations	-	1,055,879
0052	Security and monitoring services	-	263,661
0053	Data processing services	-	613,145
0061	Community services	-	226,333
<b>Capital Outlay:</b>			
0081	Facilities acquisition and construction	-	10,310,873
<b>Intergovernmental:</b>			
0093	Payments to Fiscal Agent/Member Districts of SSA	-	79,283
<b>6030</b>	<b>Total Expenditures</b>	<u>-</u>	<u>55,643,402</u>
1100	Excess (deficiency) of revenues over expenditures	<u>1,125</u>	<u>(3,193,667)</u>
<b>Other Financing Sources (Uses)</b>			
7915	Transfers in	-	390,882
<b>7080</b>	<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>390,882</u>
1200	Net change in fund balances	1,125	(2,802,785)
<b>0100</b>	<b>Fund Balance - July 1 (Beginning)</b>	<u>28,644</u>	<u>9,508,876</u>
<b>3000</b>	<b>Fund Balance - June 30 (Ending)</b>	<u>\$ 29,769</u>	<u>\$ 6,706,091</u>



## **INTERNAL SERVICE FUNDS**

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2023**

*Exhibit H-3*

	715	771	772	
	<u>Housing Fund</u>	<u>Worker's Comp</u>	<u>Medical Trust</u>	<u>Total Internal Service Funds</u>
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 239,845	\$ -	\$ 1,041,497	\$ 1,281,342
Current investments	-	7,645,623	8,391,363	16,036,986
Receivables:				
Other receivables	-	-	39,854	39,854
<b>Total Current assets</b>	<u>239,845</u>	<u>7,645,623</u>	<u>9,472,714</u>	<u>17,358,182</u>
<b>Noncurrent assets:</b>				
<b>Capital assets:</b>				
Land	54,012	-	-	54,012
Buildings	3,663,335	-	-	3,663,335
Accumulated depreciation - Buildings	<u>(661,210)</u>	<u>-</u>	<u>-</u>	<u>(661,210)</u>
<b>Total noncurrent assets</b>	<u>3,056,137</u>	<u>-</u>	<u>-</u>	<u>3,056,137</u>
<b>Total Assets</b>	<u>3,295,982</u>	<u>7,645,623</u>	<u>9,472,714</u>	<u>20,414,319</u>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accounts payable	7,442	-	151,628	159,070
Due to other funds	<u>279,577</u>	<u>-</u>	<u>-</u>	<u>279,577</u>
<b>Total Liabilities</b>	<u>287,019</u>	<u>-</u>	<u>151,628</u>	<u>438,647</u>
<b>Non-current Liabilities:</b>				
Claims and judgments due within one year	-	692,313	-	692,313
Claims and judgments due in more than one year	<u>-</u>	<u>2,063,454</u>	<u>2,963,540</u>	<u>5,026,994</u>
<b>Total Non-current Liabilities</b>	<u>-</u>	<u>2,755,767</u>	<u>2,963,540</u>	<u>5,719,307</u>
<b>Total Liabilities</b>	<u>287,019</u>	<u>2,755,767</u>	<u>3,115,168</u>	<u>6,157,954</u>
<b>Net Position</b>				
Net investment in capital assets	3,056,137	-	-	3,056,137
Unrestricted net position	<u>(47,174)</u>	<u>4,889,856</u>	<u>6,357,546</u>	<u>11,200,228</u>
<b>Total Net Position</b>	<u>\$ 3,008,963</u>	<u>\$ 4,889,856</u>	<u>\$ 6,357,546</u>	<u>\$ 14,256,365</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, 2023**

*Exhibit H-4*

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

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2023**

*Exhibit H-5*

	715	771	772	Total Internal Service Funds
	<u>Housing Fund</u>	<u>Worker's Comp</u>	<u>Medical Trust</u>	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash received from rental receipts	\$ 378,245	\$ -	\$ -	\$ 378,245
Cash received from employees and employer	-	42,991	26,236,569	26,279,560
Cash receipts for interfund services provided	(146,708)	1,038,107	452,031	1,343,430
Cash receipts for stop loss	-	5,507	1,146,100	1,151,607
Cash payments to suppliers	-	(1,260,323)	(30,718,421)	(31,978,744)
Cash payments for other operating expenses	(263,323)	-	(3,469,069)	(3,732,392)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(31,786)</u>	<u>(173,718)</u>	<u>(6,352,790)</u>	<u>(6,558,294)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest on investments	-	299,613	357,520	657,133
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>299,613</u>	<u>357,520</u>	<u>657,133</u>
Net change in Cash and Cash Equivalents	(31,786)	125,895	(5,995,270)	(5,901,161)
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>271,631</u>	<u>7,519,728</u>	<u>15,428,130</u>	<u>23,219,489</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 239,845</u>	<u>\$ 7,645,623</u>	<u>\$ 9,432,860</u>	<u>\$ 17,318,328</u>
<b>Reconciliation to Balance Sheet</b>				
Cash and Cash Equivalents Per Cash Flow	<u>\$ 239,845</u>	<u>\$ 7,645,623</u>	<u>\$ 9,432,860</u>	<u>\$ 17,318,328</u>
Cash and Cash Equivalents per Balance Sheet	<u>\$ 239,845</u>	<u>\$ 7,645,623</u>	<u>\$ 9,432,860</u>	<u>\$ 17,318,328</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>				
Operating Income (Loss)	\$ (68,114)	\$ 100,894	\$ (5,766,971)	\$ (5,734,191)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation	87,004	-	-	87,004
Change in Assets and Liabilities:				
Decrease (increase) in Receivables	91,092	-	(39,854)	51,238
Decrease (increase) in Interfund Receivables	-	1,038,107	452,031	1,490,138
Decrease (increase) in Prepaid Expenses	-	-	21,436	21,436
Increase (decrease) in Accounts Payable	4,940	(74,681)	(705,657)	(775,398)
Increase (decrease) in Interfund Payables	(146,708)	(1,090,114)	(446,728)	(1,683,550)
Increase (decrease) in Claims Payable	-	(147,924)	132,953	(14,971)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (31,786)</u>	<u>\$ (173,718)</u>	<u>\$ (6,352,790)</u>	<u>\$ (6,558,294)</u>

## REQUIRED TEA SCHEDULES

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

*Exhibit J-1*  
*Page 1 of 2*

Last Ten Fiscal Years	1		2	3	10
	Tax Rates		Debt Service	Net Assessed/Appraised Value For School Tax Purposes	Beginning Balance 7/1/2022
	Maintenance				
2014 and prior	Various		Various	Various	\$ 3,749,825
2015	1.040000		0.121000	\$ 13,401,694,166	864,799
2016	1.040000		0.110000	14,256,078,650	874,153
2017	1.040000		0.110000	13,190,683,066	1,009,865
2018	1.040000		0.109600	11,855,872,243	1,011,429
2019	1.170000		0.109600	12,190,897,339	1,360,078
2020	1.068350		0.109570	15,070,399,797	2,134,759
2021	1.054700		0.123220	14,780,081,913	3,223,786
2022	1.051700		0.126220	14,448,009,937	6,477,653
2023	0.981000		0.196920	16,073,593,331	-
<b>1000 Totals</b>					<u><u>\$ 20,706,347</u></u>

**8000** Taxes refunded under Section 26.155(c), Tax Code, for tax refunds  
issued for immediate homestead exemptions pursuant to Senate Bill (SB) 8, 87-2

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

*Exhibit J-1*  
*Page 2 of 2*

	20	31	32	40	50
<u>Last Ten Fiscal Years</u>	<u>Current Year's Total Levy</u>	<u>Maintenance Total Collections</u>	<u>Debt Service Total Collections</u>	<u>Entire Year's Adjustments</u>	<u>Ending Balance 6/30/2023</u>
2014 and prior	\$ -	\$ 115,147	\$ 13,397	\$ (52,675)	\$ 3,568,606
2015	-	47,008	5,469	(2,660)	809,662
2016	-	55,152	5,833	(3,193)	809,975
2017	-	73,975	7,824	(4,763)	923,303
2018	-	127,682	13,456	4,406	874,697
2019	-	245,806	23,026	3,871	1,095,117
2020	-	473,786	48,592	(78,180)	1,534,201
2021	-	783,823	91,574	(370,156)	1,978,233
2022	-	2,170,523	260,496	(1,306,167)	2,740,467
2023	<u>189,334,571</u>	<u>151,716,325</u>	<u>30,454,617</u>	<u>(317,083)</u>	<u>6,846,546</u>
<b>1000 Totals</b>	<u>\$ 189,334,571</u>	<u>\$ 155,809,227</u>	<u>\$ 30,924,284</u>	<u>\$ (2,126,600)</u>	<u>\$ 21,180,807</u>

\$ 136,229

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

*Exhibit J-2*

Data Control Codes		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	
	<b>Revenues</b>				
5700	Local and intermediate sources	\$ 27,547,576	\$ 31,861,000	\$ 32,205,506	\$ 344,506
5800	State program revenues	-	442,356	491,865	49,509
<b>5020</b>	<b>Total Revenues</b>	<u>27,547,576</u>	<u>32,303,356</u>	<u>32,697,371</u>	<u>394,015</u>
	<b>Expenditures</b>				
	<b>Debt Service:</b>				
0071	Principal on long-term debt	22,621,683	26,950,000	26,950,000	-
0072	Interest on long-term debt	4,925,893	5,265,382	5,257,880	7,502
<b>6030</b>	<b>Total Expenditures</b>	<u>27,547,576</u>	<u>32,215,382</u>	<u>32,207,880</u>	<u>7,502</u>
1100	Excess (deficiency) of revenues over expenditures	-	87,974	489,491	401,517
	<b>Other Financing Sources (Uses)</b>				
	Premium or discount on issuance of				
7917	bonds	-	-	328,073	328,073
7080	<b>Total Other Financing Sources (Uses)</b>	-	-	328,073	328,073
1200	Net change in fund balances	-	87,974	817,564	729,590
<b>0100</b>	<b>Fund Balances - Beginning</b>	<u>16,251,745</u>	<u>16,251,745</u>	<u>16,251,745</u>	<u>-</u>
<b>3000</b>	<b>Fund Balances - Ending</b>	<u>\$ 16,251,745</u>	<u>\$ 16,339,719</u>	<u>\$ 17,069,309</u>	<u>\$ 729,590</u>

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**COMPENSATORY EDUCATION PROGRAM AND BILINGUAL EDUCATION PROGRAM COMPLIANCE RESPONSES**  
**For the Year Ended June 30, 2023**

*Exhibit J-4*

<b>Data Codes</b>	<b>Section A: Compensatory Education Programs</b>	<b>Responses</b>
AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ 33,853,372
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 19,987,524
<b>Section B: Bilingual Education Programs</b>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 5,103,012
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25)	\$ 3,305,748



## FEDERAL AWARDS SECTION



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

To the Board of Trustees  
Ector County Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the “District”), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise District’s basic financial statements, and have issued our report thereon dated November 14, 2023.

**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 or significant deficiencies may exist that have not been identified.

**Compliance and Other Matters**

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

To the Board of Trustees  
Ector County Independent School District

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’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 District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Odessa, Texas  
November 14, 2023

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

To the Board of Trustees  
Ector County Independent School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Program***

We have audited Ector County Independent School District’s (the “District”) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2023. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

**Auditor’s Responsibilities for the Audit of Compliance**

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

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

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

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

**Report on Internal Control Over Compliance**

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

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

To the Board of Trustees  
Ector County Independent School District

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

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

Odessa, Texas  
November 14, 2023

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2023**

**I. Summary of Auditors' Results**

**Financial Statements**

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

**Federal Awards**

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

**Identification of major programs:**

Name of Federal Program or Cluster	Assistance Listing Number ( ALN)
<b>U.S. Department of Agriculture</b>	
<i>Child Nutrition Cluster:</i>	
School Breakfast Program - Cash Assistance	10.553
National School Lunch Program - Cash Assistance	10.555
Supply Chain Grant	10.556
Summer Feeding Program - Cash Assistance	10.559
National School Lunch Program - Non-Cash Assistance	10.559
<b>U.S. Department of Education:</b>	
ESEA, Title I, Part A - Improving Basic Programs	84.010A
ESEA, Title I, Part D	84.010A
TTL I 1003 School Improvement	84.010A
School Action Fund Planning	84.010A
School Action Fund Continuation	84.010A
2021-2023 School Action Fund - Cycle 5	84.010A
<i>Special Education Cluster</i>	
IDEA-B Formula	84.027A
IDEA-B Formula ARP	84.027X
IDEA-B Preschool	84.173A
IDEA-B Preschool ARP	84.173X
IDEA-B Discretionary DEAF	84.027A
COVID - 19 - ARP Homeless I - TECHY Supplemental	84.425W
COVID - 19 - TCLAS - ESSER III	84.425U
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$1,781,842
Auditee qualified as low risk auditee?	Yes

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)***  
***For the Year Ended June 30, 2023***

**II. Financial Statement Findings**

No current findings were noted.

**III. Federal Award Findings and Questioned Costs**

There are no federal awards findings during the current fiscal year.

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

*Exhibit K-1*  
*Page 1 of 2*

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures and Indirect Costs
<b>U. S. Department of Agriculture</b>			
<b>Passed Through the Texas Education Agency:</b>			
<i>School Breakfast Program - Cash Assistance</i>	10.553	71402101	\$ 5,124,494
<i>National School Lunch Program - Cash Assistance</i>	10.555	71302101	10,307,933
<b>Passed Through the Texas Department of Agriculture:</b>			
<i>Summer Seamless Option - School Breakfast Program</i>	10.553	71402101	63,194
<i>Summer Seamless Option - National School Lunch Program</i>	10.555	71302101	148,919
<i>Supply Chain Grant</i>	10.556	226TX400N8903	748,951
<i>Supply Chain Grant</i>	10.556	236TX400N8903	277,406
<i>Summer Feeding Program - Cash Assistance</i>	10.559	00327	76,406
<i>National School Lunch Program - Non-Cash Assistance</i>	10.559	71302301	1,044,997
<i>Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.559, 10.556)</i>			<u>17,792,300</u>
 <i>Child &amp; Adult Care Food Program - Cash Assistance</i>	 10.558	 00327	 717,108
<i>Child &amp; Adult Care Food Program - Non-Cash Assistance</i>	10.558	00327	52,554
<i>Total ALN 10.588</i>			<u>769,662</u>
 <b>Total U. S. Department of Agriculture</b>			 <u><b>18,561,962</b></u>
<b>Federal Communications Commission</b>			
<b>Direct</b>			
<i>Emergency Connectivity Fund</i>	32.009	ECOECF229001242011	29,050
<i>Emergency Connectivity Fund</i>	32.009	ECOECF229001247811	2,608
<i>Total ALN 32.009</i>			<u>31,658</u>
<b>Total Federal Communications Commission</b>			<u><b>31,658</b></u>
<b>U. S. Department of Education</b>			
<b>Passed Through Texas Education Agency:</b>			
<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	22610101068901	849,015
<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	23610101068901	8,961,595
<i>ESEA, Title I, Part D</i>	84.010A	22610103068901	274
<i>ESEA, Title I, Part D</i>	84.010A	23610101068901	42,287
<i>TTL I 1003 School Improvement</i>	84.010A	23610141068901	169,561
<i>School Action Fund Planning</i>	84.010A	226101517110011	188,421
<i>School Action Fund Continuation</i>	84.010A	226101517110010	404,355
<i>School Action Fund Continuation</i>	84.010A	226101517110012	304,694
<i>School Action Fund Continuation</i>	84.010A	226101517110014	234,072
<i>School Action Fund Continuation</i>	84.010A	226101517110013	247,747
<i>2021-2023 School Action Fund - Cycle 5</i>	84.010A	226101637110005	290,206
<i>Total ALN Number 84.010</i>			<u>11,692,227</u>
 <i>IDEA-B FORMULA</i>	 84.027A	 226600010689016600	 142,091
<i>IDEA-B FORMULA</i>	84.027A	236600010689016600	5,778,539
<i>IDEA-B FORMULA ARP</i>	84.027A	225350010689015350	266,207
<i>IDEA-B FORMULA ARP</i>	84.027X	225350020689015350	1,006,821
<i>IDEA-B DISCRETIONARY DEAF</i>	84.027X	236600110689016673	58,420
<i>IDEA-B PRESCHOOL</i>	84.173A	226610010689016610	436
<i>IDEA-B PRESCHOOL</i>	84.173A	236610010689016610	168,086
<i>IDEA-B PRESCHOOL ARP</i>	84.173X	225360010689015360	100
<i>IDEA-B PRESCHOOL ARP</i>	84.173X	225360020689015360	40,419
<i>Total Special Education Cluster ( IDEA) (ALN 84.027, 84.173)</i>			<u>7,461,119</u>

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

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures and Indirect Costs
<b>U. S. Department of Education (continued)</b>			
<b>Passed Through Texas Education Agency: (continued)</b>			
<i>Carl D. Perkins Basic Formula</i>	84.048A	23420006068901	\$ 453,236
<i>Effective Advising Implementation</i>	84.048A	234200327110006	85,622
<i>Total ALN Number 84.048</i>			<u>538,858</u>
 <i>IDEA- C, Early Childhood Intervention</i>	 84.181A	 233911010689013911	 805
<i>Texas Education for Homeless Children and Youth</i>	84.196A	224600057110087	18,645
<i>2022-2023 Texas Education for Homeless Youth</i>	84.196A	234600057110023	220,822
<i>Total ALN Number 84.196</i>			<u>239,467</u>
 <i>2021 - 2023 Charter School Program</i>	 84.282A	 215901027110013	 796,600
<i>Title III, Part A- English Language Acquisition</i>	84.365A	22671001068901	867
<i>Title III, Part A- English Language Acquisition</i>	84.365A	23671001068901	931,234
<i>Total ALN Number 84.365</i>			<u>932,101</u>
 <i>ESEA Title II, Part A: Supporting Effective Instruction</i>	 84.367A	 22694501068901	 8,056
<i>ESEA Title II, Part A: Supporting Effective Instruction</i>	84.367A	23694501068901	1,058,061
<i>2022-2023 Principal Residency Cycle</i>	84.367A	226945677110012	333,463
<i>Total ALN Number 84.367</i>			<u>1,399,580</u>
 <i>LEP Summer School</i>	 84.369A	 69552102	 12,950
<i>LEP Summer School</i>	84.369A	69552202	10,354
<i>Total ALN Number 84.369</i>			<u>23,304</u>
 <i>Title IV, Part A, Subpart 1</i>	 84.424A	 22680101068901	 160,577
<i>Title IV, Part A, Subpart 1</i>	84.424A	23680101068901	539,010
<i>Total ALN Number 84.424</i>			<u>699,587</u>
 <i>COVID - 19 - ARP Homeless I - TECHY Supplemental</i>	 84.425W	 215330017110023	 119,849
<i>COVID - 19 - TCLAS - ESSER III</i>	84.425U	21528042068901	2,887,296
<i>COVID - 19 - ESSER III</i>	84.425U	21528001068901	13,907,278
<i>Total ALN Number 84.425</i>			<u>16,914,423</u>
<b>Total U. S. Department of Education</b>			<b><u>40,698,071</u></b>
 <b>U. S. Department of Health and Human Services</b>			
<b>Passed Through Texas Health and Human Services Commission:</b>			
<i>Medicaid Administrative Claiming Program</i>	93.778	HHS000537900265	103,055
<i>Total Medicaid Cluster (ALN 93.778)</i>			<u>103,055</u>
<b>Total U. S. Department of Health and Human Services</b>			<b><u>103,055</u></b>
 <b>Total Expenditures of Federal Awards</b>			 <b><u>\$ 59,394,746</u></b>

**Note 1 - Basis of Accounting**

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

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

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

**Note 2 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

**Note 3 - Reconciliation to Basic Financial Statements**

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

<b>Total Expenditures of Federal Awards on Exhibit K-1</b>	\$ 59,394,745
Medicaid SHARS	2,458,285
E-Rate	775,080
Junior Reserve Officer's Training Corps (JROTC)	78,619
West Texas Opportunities Child Care Tuition	10,174
<b>Total Federal Revenue - Exhibit C-3</b>	<u>\$ 62,716,903</u>

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

*Exhibit K-2*

**Note 4 - General Fund Expenditures**

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

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

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

***SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS***

***For the Year Ended June 30, 2023***

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

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

**I. Prior Year Findings**

Not Applicable

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

***CORRECTIVE ACTION PLAN***

***For the Year Ended June 30, 2023***

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

**I. Corrective Action Plan**

Not Applicable

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS**  
**For the Year Ended June 30, 2023**

**Schedule L-1**

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	
	(If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered <b>to not have made</b> timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ 73,016

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







## 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  
BOND REIMBURSEMENT RESOLUTION**

**DATE:** November 14, 2023

---

Attached is a reimbursement resolution which will allow the district to incur bond expenditures prior to selling bonds. Payments will be made from general funds and after the bonds are sold and funds are received, the general fund will be reimbursed.

\*\*\*\*\*

Administrative Recommendation:

Approval of Bond Resolution

RESOLUTION EXPRESSING  
OFFICIAL INTENT TO REIMBURSE  
COSTS OF 2023 BOND PROJECTS

WHEREAS, the Ector County Independent School District (the “Issuer”) is a duly created governmental body of the State of Texas;

WHEREAS, the Issuer expects to pay, or have paid on its behalf, expenditures in connection with the design, planning, acquisition, equipment, installation and construction of the projects described on Exhibit “A” hereto (collectively, the “Projects”) prior to the issuance of tax-exempt obligations, tax-credit obligations and/or obligations for which a prior expression of intent to finance or refinance is required by Federal or state law (collectively and individually, the “Obligations”) to finance the Projects;

WHEREAS, the Issuer finds, considers, and declares that the reimbursement for the payment of such expenditures will be appropriate and consistent with the lawful objectives of the Issuer and, as such, chooses to declare its intention to reimburse itself for such payments at such time as it issues Obligations to finance the Projects;

THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT THAT:

Section 1. The Issuer reasonably expects to incur debt, as one or more series of Obligations, with an aggregate maximum principal amount equal to \$424,263,000 for the purpose of paying the costs of the Projects.

Section 2. All costs to be reimbursed pursuant hereto will be capital expenditures. No Obligations will be issued by the Issuer in furtherance of this Statement after a date which is later than 18 months after the later of (1) the date the expenditures are paid or (2) the date on which the property with respect to which such expenditures were made is placed in service.

Section 3. The foregoing notwithstanding, no Obligation will be issued pursuant to this Statement more than three years after the date any expenditure which is to be reimbursed is paid.

Section 4. The foregoing Sections 2 and 3 notwithstanding, all costs to be reimbursed with qualified tax credit obligations shall not be paid prior to the date hereof and no tax credit obligations shall be issued after 18 months of the date the original expenditure is made.

Date: November \_\_\_\_, 2023

\_\_\_\_\_  
Secretary, Board of Trustees

\_\_\_\_\_  
President, Board of Trustees

## Exhibit “A”

### Description of Projects

Improvements to all District-owned facilities, including, but not limited to

- Improvements to all existing campuses
- New Career and Technical Education Center
- New middle school
- New Transition Learning Center
- Land acquisition for future campuses
- Buses
- Furniture
- Safety and security updates
- Playground improvements
- Technology infrastructure



## Ector County Independent School District

### Action Page

**TO:** Board of Trustees

**FROM:** Scott R. Muri, Ed.D., Superintendent of Schools

**SUBJECT:** **DISCUSSION OF AND REQUEST FOR APPROVAL OF ECTOR COUNTY APPRAISAL DISTRICT BOARD MEMBERS**

**DATE:** November 14, 2023

---

The Ector County Independent School District has five (5) members on the Ector County Appraisal District Board. The current members' term expires on December 31, 2023.

Mr. Robert Chavez  
Mr. Tommy Ervin  
Dr. Dorothy Jackson  
Mr. Austin Keith  
Ms. Mari Willis

Each member has been contacted and the following four (4) wish to be considered for re-appointment.

Mr. Robert Chavez  
Dr. Dorothy Jackson  
Mr. Austin Keith  
Ms. Mari Willis

ECISD Board members were provided applications for soliciting candidates. The following applied for consideration:

Ms. Angelica Feliz Abalos  
Ms. Patti Kappauf  
Mr. Dallas Kennedy  
Ms. Savannah Morales

It is recommended that the Board of Trustees select by ballot, five (5) applicants to serve as members of the Ector County Appraisal District Board for a two (2) year term from 2024-2025.

\*\*\*\*\*

Administrative Recommendation:

Approval of the Ector County Appraisal District Board Members.



## Ector County Appraisal District

1301 E. 8th Street  
Odessa, Texas 79761-4703

Phone: 432-332-6834  
ector@ectorcad.org  
www.ectorcad.org

September 28, 2023

Dr. Scott Muri, Superintendent  
Ector County Independent School District  
Post Office Box 3912  
Odessa, Texas 79760-3912

Dear Dr. Muri,

The Property Tax Code sets the terms of the members of the Ector County Appraisal District Board of Directors at two years beginning January 1st of each even numbered year. The Ector County Independent School District has five (5) members on the appraisal district board. The current members' terms expire December 31, 2023.

Please consider an agenda item to appoint members to the appraisal district board of directors for the 2024-2025 term. I am required to register the appointed board members with the Texas Secretary of State and the Comptroller of Public Accounts, so please submit your entity's appointments by resolution before December 15. The current members that represent the Ector County Independent School District are:

Mr. Robert Chavez  
Mr. Tommy Ervin  
Ms. Dorothy Jackson  
Mr. Austin Keith  
Ms. Mari Willis

Pages 3 through 8 of the enclosed March 2022 Appraisal District Director's Manual explain the current eligibility requirements according to the Texas Property Tax Code. Senate Bill 2 and the constitutional amendment proposed by House Joint Resolution 2, 88<sup>th</sup> Legislature, 2<sup>nd</sup> called session makes significant changes to Chapter 6 of the Texas Property Tax Code regarding appraisal district boards and directors. Although there are still questions to be answered, attached is an outline of upcoming changes should that amendment be approved by the voters in November. There will be an agenda item on our November 1, 2023 meeting for further discussion. If you have any questions regarding this process, please give me a call.

Sincerely,

Anita Campbell RPA, RTA, CTA  
Chief Appraiser-Executive Director

AC:sm

Enclosure

# Governance

## Composition of Board of Directors

The board of directors is composed of five members.<sup>4</sup> The number of directors can be increased up to 13 by action of the board of directors.<sup>5</sup> However, in most cases, the board of directors may not make this change if a voting taxing unit adopts a resolution opposing the change.<sup>6</sup>

Taxing units participating in the CAD may increase the number of directors up to 13 members if three-fourths of voting taxing units adopt resolutions.<sup>7</sup> A change is not valid if it reduces the voting entitlement of one or more taxing units (unless the taxing unit adopts one of two specified resolutions) or if it expands the types of taxing units that are entitled to vote on the appointment of directors.<sup>8</sup>

The county TAC is a nonvoting director, if not appointed as a voting director.<sup>9</sup> If a commissioner's court of the county enters into a contract for assessment and collections under Tax Code Section 6.24(b) or if the CAD board of directors enters into a contract for appraisal under Tax Code Section 6.05(b), then the county TAC is ineligible to serve on the board of directors.<sup>10</sup>

Board members may not receive compensation for service on the board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties.<sup>11</sup> This reimbursement is as provided by the budget adopted the board of directors.<sup>12</sup>

<sup>4</sup> Tex. Tax Code §6.03(a)

<sup>5</sup> Tex. Tax Code §6.031(a)

<sup>6</sup> Tex. Tax Code §6.031(a)

<sup>7</sup> Tex. Tax Code §6.031(b)

<sup>8</sup> Tex. Tax Code §6.031(c)

<sup>9</sup> Tex. Tax Code §6.03(a)

<sup>10</sup> Tex. Tax Code §6.03(a)

<sup>11</sup> Tex. Tax Code §6.04(c)

<sup>12</sup> Tex. Tax Code §6.04(c)



## Appointment, Eligibility and Terms

**Appointment:** Taxing units—counties, cities/towns, school districts, junior colleges and certain conservation and reclamation districts—select directors in the fall of odd-numbered years.<sup>13</sup> Conservation and reclamation districts may participate in this process if at least one conservation and reclamation district in the CAD delivers to the chief appraiser a written request to nominate and vote on the board of directors by June 1 of each odd-numbered year.<sup>14</sup> On request, the chief appraiser must certify all eligible conservation and reclamation districts that are imposing taxes and that participate in the CAD by June 15.<sup>15</sup>

The board of directors is selected by appointment; it is not an election governed by the Texas Election Code.<sup>16</sup> The method or procedure for appointing members can be changed by the board of directors or by three-fourths of the voting taxing units acting through resolutions.<sup>17</sup>

The voting entitlement of a taxing unit is determined by a calculation that takes into account a taxing unit's share of the total dollar amount of property taxes imposed in the CAD.<sup>18</sup> The chief appraiser makes this calculation for each taxing unit (other than conservation and reclamation districts) and delivers written notice before Oct. 1 of each odd-numbered year of the number of votes to which each taxing unit is

<sup>13</sup> Tex. Tax Code §6.03

<sup>14</sup> Tex. Tax Code §6.03(c)

<sup>15</sup> Tex. Tax Code §6.03(c)

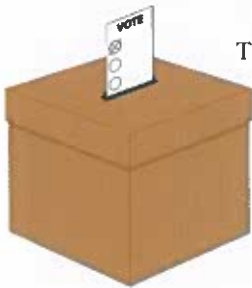
<sup>16</sup> Tex. Att'y Gen. Op. JM-166 (1984)

<sup>17</sup> Tex. Tax Code §6.031(a) and (b)

<sup>18</sup> Tex. Tax Code §6.03(d)

entitled.<sup>19</sup> Each taxing unit (other than a conservation and reclamation district) that is entitled to vote may submit to the chief appraiser one nominee for each position to be filled before Oct. 15.<sup>20</sup>

The chief appraiser also must calculate the number of votes that an eligible conservation and reclamation district is entitled to and must deliver before July 1 of each odd-numbered year, a written notice to the district of its voting entitlement and right to nominate one candidate for director.<sup>21</sup> All eligible conservation and reclamation districts must submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year.<sup>22</sup> Before Aug. 1, the chief appraiser must prepare a nominating ballot listing all the nominees of conservation and reclamation districts and deliver a ballot to the presiding officer of the board of directors of each district.<sup>23</sup> The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before Aug. 15.<sup>24</sup> The winning nominee of the conservation and reclamation districts in the CAD becomes a nominee for CAD director.<sup>25</sup>



The chief appraiser must prepare a ballot before Oct. 30 with candidates whose names were timely submitted, including the nominee of conservation and reclamation districts, if applicable.<sup>26</sup> Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before

Dec. 15.<sup>27</sup> The five candidates who receive the largest cumulative vote totals become the board of directors.<sup>28</sup> The chief appraiser announces the new directors before Dec. 31.<sup>29</sup> Ties must be resolved by the chief appraiser by any method of chance.<sup>30</sup>

In counties with a population of 120,000 or more, a taxing unit entitled to cast at least five percent of the total votes is required to determine its vote by resolution adopted at the first or second meeting held after the chief appraiser delivers the ballot. The taxing unit must submit its vote not later than the third day following the date the resolution is adopted.<sup>31</sup>

Both the board of directors and taxing units may propose to change the method or procedure for appointing directors.<sup>32</sup> If the board of directors makes the proposal, a voting taxing unit may veto the proposal by adopting a resolution opposing the change before Sept. 1.<sup>33</sup> If a participating taxing unit proposes a change, the change is adopted if three-fourths of the voting taxing units adopt resolutions providing for the change.<sup>34</sup> A resolution to change the method or procedure for appointing directors must be filed with the chief appraiser after June 30 and before Oct. 1 of a year in which members are appointed, or the resolution is ineffective.<sup>35</sup>

233

Throughout the selection process, the Tax Code specifies dates for action by the chief appraiser and the taxing units. The dates provided in Tax Code Section 6.03(f) and (g) are directory and not mandatory.<sup>36</sup> However, the advice of legal counsel should be obtained in such situations.

**Eligibility:** To be eligible to serve on a board of directors, an individual must be a resident of the CAD and must have resided in the CAD for at least two years immediately preceding the date of taking office.<sup>37</sup> This residency requirement does not apply to a county TAC serving as a nonvoting director.<sup>38</sup>

An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit.<sup>39</sup> Membership on the governing body of a taxing unit does not make an otherwise eligible individual ineligible to serve on the board of directors.<sup>40</sup>

<sup>19</sup> Tex. Tax Code §6.03(e)

<sup>20</sup> Tex. Tax Code §6.03(g)

<sup>21</sup> Tex. Tax Code §6.03(f) and (h)

<sup>22</sup> Tex. Tax Code §6.03(h)

<sup>23</sup> Tex. Tax Code §6.03(h)

<sup>24</sup> Tex. Tax Code §6.03(h)

<sup>25</sup> Tex. Tax Code §6.03(h)

<sup>26</sup> Tex. Tax Code §6.03(j)

<sup>27</sup> Tex. Tax Code §6.03(k)

<sup>28</sup> Tex. Tax Code §6.03(k)

<sup>29</sup> Tex. Tax Code §6.03(k)

<sup>30</sup> Tex. Tax Code §6.03(k)

<sup>31</sup> Tex. Tax Code §6.03(k-1)

<sup>32</sup> Tex. Tax Code §6.031(a) and (b)

<sup>33</sup> Tex. Tax Code §6.031(a)

<sup>34</sup> Tex. Tax Code §6.031(b)

<sup>35</sup> Tex. Tax Code §6.031(c)

<sup>36</sup> Tex. Att'y Gen. Op. JM-166 (1984)

<sup>37</sup> Tex. Tax Code §6.03(a)

<sup>38</sup> Tex. Tax Code §6.03(a)

<sup>39</sup> Tex. Tax Code §6.03(a)

<sup>40</sup> Tex. Tax Code §6.03(a)

## Degrees of Consanguinity and Affinity

<b>1<sup>st</sup> DEGREE</b>	<b>2<sup>nd</sup> DEGREE</b>	<b>3<sup>rd</sup> DEGREE</b>
<p><b>By Consanguinity</b></p> <ul style="list-style-type: none"> <li>• Parents</li> <li>• Children</li> </ul> <p><b>By Affinity</b></p> <ul style="list-style-type: none"> <li>• Spouses of relatives listed under first degree consanguinity</li> <li>• Spouse</li> <li>• Spouse's parents</li> <li>• Spouse's children</li> <li>• Stepparents</li> <li>• Stepchildren</li> </ul>	<p><b>By Consanguinity</b></p> <ul style="list-style-type: none"> <li>• Grandparents</li> <li>• Grandchildren</li> <li>• Brothers &amp; sisters</li> </ul> <p><b>By Affinity</b></p> <ul style="list-style-type: none"> <li>• Spouses of relatives listed by second degree consanguinity</li> <li>• Spouse's grandparents</li> <li>• Spouse's grandchildren</li> <li>• Spouse's brothers &amp; sisters</li> </ul>	<p><b>By Consanguinity</b></p> <ul style="list-style-type: none"> <li>• Great grandparents</li> <li>• Great grandchildren</li> <li>• Nieces &amp; nephews</li> <li>• Aunts &amp; uncles</li> </ul> <p><b>By Affinity</b></p> <ul style="list-style-type: none"> <li>• No prohibitions</li> </ul>

234

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors.<sup>41</sup> The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.<sup>42</sup> This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.<sup>43</sup>

A person is ineligible to serve on an appraisal district's board of directors if the individual served as a member of the board of directors for all or part of five terms, unless they were a county assessor-collector at the time of service or the appraisal district is established in a county with a population of less than 120,000.<sup>44</sup>

A person who has appraised property for compensation for use in proceedings, represented property owners for compensation in proceedings in the CAD or was a CAD employee at any time within the preceding three years is ineligible to serve on the board of directors.<sup>45</sup>

A person is ineligible to serve on the board of directors if the individual is related within the second degree of consanguinity (blood) or affinity (marriage) to the following:

- an appraiser who appraises property for use in a proceeding under the Tax Code; or
- a person who represents property owners for compensation in proceedings under the Tax Code in the CAD.<sup>46</sup>

A director who continues to hold office knowing he or she is related in this manner to the above named persons commits a Class B misdemeanor offense.<sup>47</sup>

An individual is not eligible to be appointed to or to serve on the board of directors if an individual has a substantial interest in a business entity that is party to a contract or the individual is a party to a contract with the CAD.<sup>48</sup> This prohibition also applies to contracts with a taxing unit that participates in the CAD if the contract relates to the performance of an activity governed by the Tax Code.<sup>49</sup> A CAD may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.<sup>50</sup> A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a board member in which

<sup>41</sup> Tex. Tax Code §6.035(a)(2)

<sup>42</sup> Tex. Tax Code §6.035(a)(2)

<sup>43</sup> Tex. Tax Code §6.035(a)(2)

<sup>44</sup> Tex. Tax Code §6.035(a-1)

<sup>45</sup> Tex. Tax Code §6.035(a-1)

<sup>46</sup> Tex. Tax Code §6.035(a)(1)

<sup>47</sup> Tex. Tax Code §6.035(b)

<sup>48</sup> Tex. Tax Code §6.036(a)

<sup>49</sup> Tex. Tax Code §6.036(a)

<sup>50</sup> Tex. Tax Code §6.036(b)

the taxing unit participates or with a business entity in which a board member has a substantial interest.<sup>51</sup>

An individual has substantial interest in a business entity if:

- the combined ownership of the director and the director's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the director or director's spouse is a partner, limited partner or officer of the business entity.<sup>52</sup>



**Term of Office and Vacancy:** CAD directors serve two-year terms.<sup>53</sup> Each term begins on Jan. 1 of an even-numbered year.<sup>54</sup> The two-year term of office does not apply to the county TAC who serves as a nonvoting director.<sup>55</sup>

Voting taxing units may adopt staggered one and two-year terms.<sup>56</sup> To adopt staggered terms, taxing units must take two actions.<sup>57</sup> First, at least three-fourths of the voting taxing units are required to adopt resolutions for staggered terms.<sup>58</sup> Second, the voting taxing units must have changed the method for appointing members to end cumulative voting (casting all or part of the votes to which the taxing unit is entitled). These two actions may be proposed concurrently.<sup>59</sup>

A resolution proposing staggered terms must be filed with the chief appraiser after June 30 and before Oct. 1.<sup>60</sup> If the chief appraiser determines that enough taxing units filed valid resolutions, he or she must notify all taxing units of the change before Oct. 10.<sup>61</sup> Staggered terms take effect on Jan. 1 of the next even-numbered year.<sup>62</sup> To start staggering terms, all members are appointed for that year without regard to staggered terms.<sup>63</sup> At the earliest practical date after Jan. 1, the board

determines by lot which of its members will serve one- and two-year terms.<sup>64</sup>

Boards with an even number of members divide the one- and two-year terms in half. Boards with an odd number of members must have one more member with a two-year term than members with one-year terms.<sup>65</sup> For example, a six-member board would choose three members to serve one-year terms. A five-member board would choose two.

For each director's term that expires on Jan. 1, the CAD must annually appoint directors for a term that begins on that Jan. 1.<sup>66</sup>

Staggered terms may be rescinded by resolution of a majority of voting taxing units.<sup>67</sup> The resolution must be adopted and filed with the chief appraiser after June 30 and before Oct. 1 of odd-numbered years.<sup>68</sup> After a valid rescission, the terms of all current members expire on the next Jan. 1, even if a member 235 will have only served one year of a two-year term.<sup>69</sup> The entire board will be appointed for two-year terms on that date.<sup>70</sup> Staggered terms are automatically rescinded if the CAD makes a change in the method of appointing board members that results in a method of using cumulative voting.<sup>71</sup>



If a vacancy occurs on the board, each voting taxing unit nominates by resolution a candidate to fill the vacancy.<sup>72</sup> Within 45 days after receiving notice from the board of directors that a vacancy exists, a taxing unit must submit the nomination to the chief appraiser.<sup>73</sup> The chief appraiser delivers a list of the nominees to the directors within the next five days.<sup>74</sup> Directors select by majority vote one of the nominees to fill the vacancy.<sup>75</sup> If a vacancy occurs for a board with staggered terms, the vacancy is filled by appointment of the

<sup>51</sup> Tex. Tax Code §6.036(c)

<sup>52</sup> Tex. Tax Code §6.036(d)

<sup>53</sup> Tex. Tax Code §6.03(b)

<sup>54</sup> Tex. Tax Code §6.03(b)

<sup>55</sup> Tex. Tax Code §6.03(b)

<sup>56</sup> Tex. Tax Code §6.034(a)

<sup>57</sup> Tex. Tax Code §6.034(a)

<sup>58</sup> Tex. Tax Code §6.034(a)

<sup>59</sup> Tex. Tax Code §6.034(a)

<sup>60</sup> Tex. Tax Code §6.034(b)

<sup>61</sup> Tex. Tax Code §6.034(c)

<sup>62</sup> Tex. Tax Code §6.034(d)

<sup>63</sup> Tex. Tax Code §6.034(d)

<sup>64</sup> Tex. Tax Code §6.034(d)

<sup>65</sup> Tex. Tax Code §6.034(d)

<sup>66</sup> Tex. Tax Code §6.034(e)

<sup>67</sup> Tex. Tax Code §6.034(g)

<sup>68</sup> Tex. Tax Code §6.034(g)

<sup>69</sup> Tex. Tax Code §6.034(g)

<sup>70</sup> Tex. Tax Code §6.034(g)

<sup>71</sup> Tex. Tax Code §6.034(h)

<sup>72</sup> Tex. Tax Code §6.03(l)

<sup>73</sup> Tex. Tax Code §6.03(l)

<sup>74</sup> Tex. Tax Code §6.03(l)

<sup>75</sup> Tex. Tax Code §6.03(l)

voting taxing unit that nominated the person whose departure caused the vacancy.<sup>76</sup>

## Conflicts of Interest

Board members are subject to conflict of interest provisions in law, including Tax Code Section 6.036 which excludes certain individuals from serving on the board of directors. Local Government Code Chapter 171 applies to all local officials, including boards of directors of CADs. Local Government Code Chapter 176 applies to officers of political subdivisions of the state.<sup>77</sup>

For more information, see the Texas Ethics Commission's conflict of interest forms at [ethics.state.tx.us/forms/conflict](http://ethics.state.tx.us/forms/conflict).

## Ex Parte Communications

A board member commits a Class C misdemeanor offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the CAD.<sup>78</sup> However, this type of communication is allowed in:

- an open meeting of the CAD board of directors or another public forum; or
- a closed meeting of the board of directors held to consult with its attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and its attorney.<sup>79</sup>

These ex parte communication provisions do not apply to a routine communication between the chief appraiser and the county TAC relating to the administration of an appraisal roll, including a communication made in connection with the certification, correction or collection of an account.<sup>80</sup> This exception applies regardless of whether the county TAC was appointed to the board of directors or serves as a nonvoting director.<sup>81</sup>

These ex parte communication provisions do not prohibit a CAD board member from transmitting in writing to a chief

appraiser, without comment, a complaint by a property owner or taxing unit about the appraisal of a specific property.<sup>82</sup>

A board member, officer or employee of a taxing unit commits a Class A misdemeanor offense if they directly or indirectly communicate with the chief appraiser or another employee of the CAD for the purpose of influencing an appraised property value, unless they own or lease the property themselves.<sup>83</sup>

## Oath of Office

The Texas Constitution requires all elected and appointed officers to sign an anti-bribery statement and take an oath of office before beginning the duties of the office.<sup>84</sup>



The constitutionally prescribed anti-bribery statement is located on the Secretary of State's web-

236

site as Form 2201 at [sos.state.tx.us/statdoc/forms/2201.pdf](http://sos.state.tx.us/statdoc/forms/2201.pdf). A director signs this statement before the oath of office is administered.<sup>85</sup> Directors should retain the statement in the official records of the appraisal district.<sup>86</sup>

The official oath of office is found on the Secretary of State's website as Form 2204 at [sos.state.tx.us/statdoc/forms/2204.pdf](http://sos.state.tx.us/statdoc/forms/2204.pdf).

## Recalling a Director

A taxing unit may ask for the recall of any director the taxing unit voted for in the appointment process.<sup>87</sup> A recall starts when a taxing unit files a resolution with the chief appraiser stating that the taxing unit is calling for the recall of a named member.<sup>88</sup> Within 10 days after a taxing unit files a recall resolution, the chief appraiser must give written notice of the filing of the resolution to the presiding officer of each voting taxing unit.<sup>89</sup>

<sup>76</sup> Tex. Tax Code §6.034(i)

<sup>77</sup> Tex. Local Government Code §§171.001(1) and 176.001(3) and (4)

<sup>78</sup> Tex. Tax Code §6.15(a) and (d)

<sup>79</sup> Tex. Tax Code §6.15(a)

<sup>80</sup> Tex. Tax Code §6.15(c)

<sup>81</sup> Tex. Tax Code §6.15(c)

<sup>82</sup> Tex. Tax Code §6.15(c)

<sup>83</sup> Tex. Tax Code §6.155

<sup>84</sup> Tex. Const. XVI, §1(a) and (b)

<sup>85</sup> Tex. Const. XVI, §1

<sup>86</sup> Tex. Const. XVI, §1(c)

<sup>87</sup> Tex. Tax Code §6.033(a)

<sup>88</sup> Tex. Tax Code §6.033(a)

<sup>89</sup> Tex. Tax Code §6.033(a)

---

Only the taxing units that voted for the member may vote.<sup>90</sup> A recall-voting taxing unit has the same number of votes in the recall that it cast in appointing the board member.<sup>91</sup> A taxing unit votes by submitting a resolution to the chief appraiser on or before the 30th day after the recall resolution is filed.<sup>92</sup>

Not later than the 10th day after the last day for voting in favor of the recall, the chief appraiser must count the casted votes.<sup>93</sup> A director is recalled if the number of votes cast in favor of recall equals or exceeds a majority of the votes cast appointing the board member.<sup>94</sup> The chief appraiser must immediately notify in writing the presiding officer of the board of directors and the governing body of each recall-voting taxing unit of the results.<sup>95</sup> If the chair is the subject of the recall, the board secretary shall also be notified.<sup>96</sup>

After a recall, the director's vacancy is filled by the recall-voting taxing units appointing a new board member.<sup>97</sup> Each recall-voting taxing unit may nominate by resolution one candidate and is entitled to the same number of votes it originally cast to appoint the recalled member.<sup>98</sup>

On or before the 15th day after the last day nominations must be submitted, the chief appraiser must prepare a ballot and deliver a copy of the ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote to fill the vacancy.<sup>99</sup> A taxing unit determines its vote by resolution and submits it to the chief appraiser.<sup>100</sup> The chief appraiser counts the votes on or before the 15th day after the last day on which a taxing unit may vote, declares the winner who received the largest vote total and notifies the chair of the board of directors, each taxing unit and the candidates.<sup>101</sup> The chief appraiser must resolve a tie vote by any method of chance.<sup>102</sup>

If the board of directors is appointed by another method or procedure adopted under Tax Code Section 6.031, the taxing units that voted for or participated in the appointment of the director may recall him or her and appoint a new director by any method adopted by resolution of a majority of recall-voting taxing units.<sup>103</sup> If the appointment was by election, the method of recall and appointing a new director to the vacancy is not valid unless it provides that each taxing unit is entitled to the same number of votes it cast for the member being recalled.<sup>104</sup>

---

<sup>90</sup> Tex. Tax Code §6.033(b)

<sup>91</sup> Tex. Tax Code §6.033(b)

<sup>92</sup> Tex. Tax Code §6.033(b)

<sup>93</sup> Tex. Tax Code §6.033(c)

<sup>94</sup> Tex. Tax Code §6.033(c)

<sup>95</sup> Tex. Tax Code §6.033(c)

<sup>96</sup> Tex. Tax Code §6.033(c)

<sup>97</sup> Tex. Tax Code §6.033(d)

<sup>98</sup> Tex. Tax Code §6.033(d)

---

<sup>99</sup> Tex. Tax Code §6.033(d)

<sup>100</sup> Tex. Tax Code §6.033(d)

<sup>101</sup> Tex. Tax Code §6.033(d)

<sup>102</sup> Tex. Tax Code §6.033(d)

<sup>103</sup> Tex. Tax Code §6.033(e)

<sup>104</sup> Tex. Tax Code §6.033(e)

### **Currently in effect by Board Resolution**

- A nine (9) member Board is appointed by the taxing units based on the percentage of each unit's tax levy to the total tax levy. Ector County ISD has five (5) members, and Odessa College, City of Odessa, Ector County, and Ector County Hospital District each have one (1) member. [ TPTC Sec. 6.03, 6.031 ]
- The County Tax Assessor/Collector is ineligible to serve if commissioners court has contracted with the appraisal district board of directors to perform duties relating to assessment or collection of taxes for the county. [ TPTC Sec. 6.03 ]
- Directors are appointed by taxing entity resolution before December 15 to serve a two-year term beginning January 1 of each even numbered year. [ TPTC Sec. 6.03 ]
- Vacancies on the Board are filled by appointment of the taxing unit who originally appointed the member of the now-vacant seat.
- Members are limited to serve for all or part of five terms, with term limit beginning in 2022. [ TPTC Sec. 6.035 ]

### **Effective July 1, 2024 for counties with population over 75,000 (if approved by voters in November)**

- Five (5) members are appointed by the taxing units based on the percentage of each unit's tax levy to the total tax levy, resulting in three (3) members for Ector County ISD, one (1) member for Ector County (unless Tax Assessor/Collector counts as the Ector County member), and one (1) member for the City of Odessa. If Tax Assessor/Collector counts as the Ector County member, one (1) member will be appointed by Odessa College. Three (3) members are elected in a general election to serve at-large positions. The County Tax/Assessor will serve as an ex officio member. [ TPTC Sec. 6.0301 ]
- Appointed directors serve staggered 4-year terms beginning January 1 in every other even-numbered year. [ TPTC Sec. 6.0301 ]
- Elected directors serve staggered 4-year terms beginning January 1 in every odd-numbered year. The first election is May 2024, with members taking office on July 1, 2024. [ TPTC Sec. 6.0301 ]
- Members are limited to serve for all or part of five terms, with term limit beginning in 2022. [ TPTC Sec. 6.035 ]

### **Effective October 12, 2024 (if approved by voters in November)**

- Application for a place on the ballot must be filed with the county judge and accompanied by a filing fee or a petition in lieu of the fee. [ TPTC Sec. 6.032 ]
- Secretary of State shall adopt rules to implement this section.

# APPLICATION FOR

## ECTOR COUNTY APPRAISAL DISTRICT BOARD OF DIRECTOR

I WISH TO BE CONSIDERED FOR AN APPOINTMENT  
TO A POSITION ON THE ECAD BOARD AS A MEMBER THAT WILL REPRESENT  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Name: Angelica Feliz Abalos

Address: 3951 Esmond Dr. Odessa, TX

Spouse's Name: Shawn DeWitt

Occupation: Lawyer

Business Ownership or Management Experience Abalos Law Office, PLLC 239

Board Governance Experience (Indicate if governmental, non-profit, profit) Animal Shelter Board-G ENAM-NP Basin PBS-NP  
Fire Pension Board-G Rotary-NP White Pool House

Policy Making and Budget Development Experience I have assisted many non profits in bylaw creation and Budget oversight including those listed above

Experience with Public Meeting and Open Record Requirements Employed as City Attorney in charge of OR for 5 years

Home Phone: 432.352.4373

Business Phone: 432.333.3614

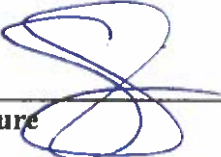
Email Address: felizabalos@gmail.com

Is your spouse or any family member related a member of the ECISD Board of Trustees? Mother

Are you a resident of Ector County? Yes

**Resume to be attached if available**

**I have reviewed the attached eligibility requirements and verify that I meet all of the requirements and can meet all of the board's responsibilities.**

  
Signature

**A. Feliz Abalos**

520 N. Lee, Odessa, Texas, 79761 – 432.333.3614 – felizabalos@gmail.com

---

**Objective** To use my experience and legal training to make a difference in Odessa and Ector County

**Experience** **Attorney since 2006**

**Owner /Attorney**

Abalos Law Office, PLLC  
2023

**Attorney**

Law Offices of Richard C. Abalos, Odessa, Texas Present  
2019-2022

**Senior Assistant City Attorney/ Police Legal Advisor**

City of Odessa  
2014-2019

**Owner/ Sole Proprietor**

Law Office of A. Feliz Abalos, Odessa, Texas  
2013-2014

**First Assistant County Attorney Ector**

County, Odessa, Texas 2009 – 2012

**Education** **Doctor of Jurisprudence**

Ohio Northern University, Ada, Ohio May  
2006

Member Phi Alpha Delta

**Bachelors of Arts**

University of Houston, Houston, Texas May  
2001

**Volunteer Work** Heritage of Odessa Foundation- Board Member, Ellen Noel Art Museum- Past Board Member, Past Panel Chair State Bar Of Texas District 15 Disciplinary Committee, Odessa East Rotary Club-Past President, White Pool House Board Member, Basin PBS- Vice President, ACLU of Texas -Board Member, Odessans for A Brighter Future

**References** References are available on request.

# APPLICATION FOR

## ECTOR COUNTY APPRAISAL DISTRICT BOARD OF DIRECTOR

I WISH TO BE CONSIDERED FOR AN **APPOINTMENT**  
TO A POSITION ON THE ECAD BOARD AS A MEMBER THAT WILL REPRESENT  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Name: \_\_PATTI KAPPAUF\_\_

Address: \_\_\_\_\_24 N BROKEN BOW CIR, ODESSA TX 79763\_\_\_\_\_

Spouse's Name: \_\_\_\_WILL KAPPAUF\_\_\_\_\_

Occupation: \_\_\_\_MANAGING PARTNER, KAPPAUF LLC DBA KAPP STUDIO\_\_\_\_\_

Business Ownership or Management Experience **\_\_25 YEARS including:**

- I put myself through college and was promoted to **supervisor** in the retail job I held. This include ed 2<sup>nd</sup> tier customer support, directing employees, such as breaks and tasks, approving checks & suspicious returns (Service Merchandise – San Angelo, TX)
- As a **Manager**, I won several record week awards as well as coveted year-over-year growth award which was quite difficult to achieve within the corporation. I successfully managed 3 stores with full responsibility for profit and loss, and customer satisfaction with a 'secret shopper 'which my bonus was based off. Hired, trained, and separated employees (when needed). Ultimately responsible for customer service. No on-site supervisor, the regional manager travelled to stores periodically. (Domino's Pizza – Tulsa, OK and Houston, TX)
- As a non-traditional student I returned to school, continuing to pay for my own education. While receiving my **Associates Degree (with highest distinction) in Organizational Leadership and Supervision (Purdue University)**, I was promoted to Office **Manager** in a manufacturing company of tools and dies, and stamping. I also was responsible for creating a **new organizational structure** of office positions and had the pleasure of **creating the policies and procedures for the first HR department** in the company. I was also recognized for having the highest GPA among my peers at the completion of my degree. (LH Carbide – Fort Wayne, IN)
- I transitioned to another company to take on a larger span of control as HR **Manager**, where I gained highly technical knowledge and experience mostly due to the stamping and die making plants being organized by the UAW. I was a member of the contract negotiations team of 3 plus our attorney. I led our plant through training in the do's and don'ts prior to, during the election, and after the outcome. We received 21 complaints in a year from OSHA, NLRB and the EEOC, all of which were adjudicated in our nature with no negotiation or settlement agreement. During this time, I earned my **Bachelor's Degree in Human Resources (Purdue University)**. (Duffy Tool & Stamping, Muncie, IN)
- To reduce the 45-minute one-way commute time as a mother, I moved to a company in Indianapolis. This was a learning but unfortunate experience which introduced me to what it means when executives are "cooking the books." As the HR **Manager** it was incredibly

difficult to manage a direct team and the responsibilities of us the HR team to management and employees during this time. This company is now defunct. (ASI – Indianapolis, IN)

- Things happen for a reason and the past role catapulted me into a technology start-up. Expenses are watched very closely in this environment by each department head. In my title of HR **Manager**, I was the first HR person hired and my role was to **hire and develop HR policies and procedures, to hire and train a team, and take the lead on negotiations such as our benefit plans and creation of the compensation strategy for the organization.**(Aprimo – Indianapolis)
- Management roles with increasing responsibilities and compensation:
  - HR Manager (authority through influencing a 2000-member org.)
  - Sales Manager (direct authority of 8 employees)
  - Project Manager (authority through influencing employees, customers and global partners)
  - Program Manager (authority through influencing – same as Project Manager only bigger scope financially)
  - Director of Contracting (**managed \$5M budget; direct authority of team of 70, including 5 managers and 3 supervisors**)

Board Governance Experience (Indicate if governmental, non-profit, profit) **\_Includes:**

- “.dot.com” Board Member compensated by awarded ‘shares’
- IMCAA Board (International Contract Management Association) - volunteer
- Compliance Board (healthcare company)- volun’told’
- International Contract Management Creation and Oversight for healthcare company (healthcare company) – volunteer in addition to paid responsibilities

Policy Making and Budget Development Experience \_\_\_\_\_ **Includes my largest scope experiences with Roche Diagnostics (Indianapolis, IN):**

- In addition to the above: Policy Making for the **global** HR function, many teams I was tasked to create, and the **global** contract function.
- The opportunity for budget development that I enjoyed most is the “Leapfrog” initiative, where I led a team that created a strategy to become #1 in the marketplace. This included all facets of the organization including reorganizing the sales force, handling the communication outreach to 5,000 customers, and ‘**change management’ leadership** throughout the whole organization. **I had the opportunity to present the strategy to the highest executive team of this global 20,000+ employee organization. We met the NPV and other financial requirements and our project was approved along with the funding.**

Experience with Public Meeting and Open Record Requirements\_\_\_**Includes:**

- I have completed the on-line classes that are required for elected officials for **Public Information and the Open Meetings Act (original certificate earned 2022)**
- Experience **filing FOIA requests** and walking organizations through the requirements when they are unaware.
- Experience telling and teaching organizations about the requirements of the **Open Meetings Act, including posting timeline and details requirements.**

Home Phone: \_\_\_\_\_432-530-5214 \_\_\_\_\_

Business Phone: \_\_\_\_\_ 432-530-5214 \_\_\_\_\_

Email Address: \_\_\_\_\_ [KAPPSTUDIO@ICLOUD.COM](mailto:KAPPSTUDIO@ICLOUD.COM) \_\_\_\_\_

Is your spouse or any family member related a member of the ECISD Board of Trustees?  
\_\_\_\_\_ NO \_\_\_\_\_

**Are you a resident of Ector County?** \_\_ YES \_\_

*Resume to be attached if available -*

**No resume attached but I would also like to add that I have experience with ECAD in terms of doing research regarding a taxing unit's compliance. Also have spoken to them for research needs and ideas, as well as current sections and data.**

**I have reviewed the attached eligibility requirements and verify that I meet all of the requirements and can meet all of the board's responsibilities.**

Added by Patti Kappauf from the ECAD Director's Handbook ECISD attached

Eligibility: To be eligible to serve on a board of directors, an individual must be a resident of the CAD and must have resided in the CAD for at least two years immediately preceding the date of taking office.<sup>37</sup> This residency requirement does not apply to a county TAC serving as a nonvoting director.<sup>38</sup> \_\_\_\_\_ **YES I meet this requirement**

An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit.<sup>39</sup> Membership on the governing body of a taxing unit does not make an otherwise eligible individual ineligible to serve on the board of directors.<sup>40</sup> \_\_\_\_\_ **YES I meet this requirement.**

Purchaser \_\_\_\_\_ Title  
*Patricia Dailly Kappauf*

Signature

**APPLICATION FOR  
ECTOR COUNTY APPRAISAL DISTRICT BOARD OF DIRECTOR**

I WISH TO BE CONSIDERED FOR AN **APPOINTMENT**  
TO A POSITION ON THE ECAD BOARD AS A MEMBER THAT WILL REPRESENT  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Name: Dallas Kennedy

Address: 43 Eidenberg Ct., Odessa, Texas, 79765

Spouse's Name: Christy Kennedy

Occupation: Teacher

Business Ownership or Management Experience: Child Protective Services Supervisor  
2010-2016.

Board Governance Experience (Indicate if governmental, non-profit,  
profit) Board Member, City of Odessa Board of Survey 2021-Current (Government)  
Board President, House of the Sycamore Tree 2021- Current (Non-Profit)  
Vice-President, West Texas TEA Party, 2009 – 2011 (Non-Profit)

244

Policy Making and Budget Development Experience )  
Board Member, City of Odessa Board of Survey 2021-Current (Government)  
Board President, House of the Sycamore Tree 2021- Current (Non-Profit)

Experience with Public Meeting and Open Record Requirements  
Serving as a member of the Board of Survey.

Home Phone: 432-231-8744

Business Phone: 432-456-0289

Email Address: dallaskennedy@yahoo.com

Is your spouse or any family member related a member of the ECISD Board of  
Trustees? No

**Are you a resident of Ector County?** Yes

***Resume to be attached if available***

**I have reviewed the attached eligibility requirements and verify that I meet  
all of the requirements and can meet all of the board's responsibilities.**



---

Signature

# Dallas Kennedy

43 Eidenberg Ct, Odessa, Texas 79765  
(432)-231-8744 | dallaskennedy@yahoo.com

## Education

**Texas Tech University, Lubbock, TX**

Candidate for PhD in Special Education Expected Completion, December 2023

**University of Texas Permian of the Basin, Odessa, Texas** 2016 - 2018  
Completed 36 Graduate hours in Special Education

**University of Texas at Arlington, Odessa, Texas** 2003  
Masters of Science in Social Work

**Howard Payne University, Brownwood, Texas** 2002  
Bachelor of Science in Social Work

245

## University Teaching Experience

**Human Services Adjunct Faculty, Southern New Hampshire University**  
May 2017 - Current

Fifty-Three Human Services undergraduate courses taught online using Blackboard and Brightspace platforms

Courses Taught:

HSE 101 – Introduction to Human Services  
HSE 220 – Communication Skills for Human Services Workers  
HSE 310 – Family and Community Systems  
HSE 315 – Role and Impacts of Trauma  
HSE 325 – Ethics and Law in Child Welfare

## Educator Certifications

Core Subjects Grades EC – 6  
Special Education Grades EC – 12  
Educational Diagnostician

## Work History

**Transition to the Future Specialist | Transition Learning Center - Odessa, Texas**  
08/2019 – Current

- Develop lesson plans to assist students age 18-21 in learning vocational, social and

daily living skills to promote independence.

- Coordinate with local, state and federal agencies to provide services to students that will assist them in adulthood.
- Locate volunteer and employment opportunities that will lead to gainful employment.
- Maintain a caseload of special education students and ensure all federal, state and local guidelines are met for each student.
- Create and implement individualized educational plans for each student as part of the ARD committee.

**Specialized Classroom Teacher | Odessa High School - Odessa, Texas 08/2016 – 08/2019**

- Develop and implement lesson plans for students in a specialized classroom.
- Differentiate instruction for each student to ensure their unique learning styles and level of functioning needs are met.
- Assess the accomplishments of students on a regular basis and provide progress reports as required.
- Maintain a caseload of special education students and ensure all federal, state and local guidelines are met for each student.
- Create and implement individualized educational plans for each student as part of the ARD committee.

246

**Investigation Supervisor | Child Protective Services - Midland, Texas 01/2010 – 08/2016**

- Plan and manage unit operations to achieve project goals and objectives for services delivery by monitoring caseloads, consulting with staff on case issues, approving leave, and holding unit meetings
- Evaluate unit performance through case readings, computer reports, and observation of unit operations to ensure unit compliance with policy, procedure, and service control requirements.
- Develop and maintains effective working relationships between Child Protective Services staff, Child Welfare boards, the general public, legal, medical, educational, and other community resources.

**Child Protective Services Investigator | Child Protective Services Dallas - Odessa, Texas 06/2003 - 01/2010**

- Investigated reports of abuse/neglect to children to assess current or future risk to children by interviewing parents, family members, and others; interviewing and examining children; assessing home environment; and gathering pertinent information from other sources.
- Determined action to be taken to remove or to reduce an immediate threat to the safety of a child to include testifying in court to seek emergency protective services, placing children in substitute care, referring family for immediate crisis

intervention therapy or other community resources.

- Entered contact, documentation information and narratives into the Information Management Protecting Adults and Children System within required agency time frames.

**Direct Care Staff | Amicus - Arlington, Texas 05/2002 - 05/2003**

- Worked in a group home with eight residents with developmental disabilities and related conditions.
- Assisted the gentlemen in learning daily living skills such as cooking, grooming, laundry and homemaking.
- Assisted the gentlemen in learning functional community-based skills such as shopping, managing money, decision making and social skills.

**Lead Night Staff | New Horizons Residential Treatment Center - Goldthwaite, Texas 08/1998 – 06/2002**

- Trained and supervised eight employees in job duties and behavioral management skills.
- Assisted in the treatment of children diagnosed with severe emotional, psychological and behavioral disorders.
- Taught proper behavioral skills to children so they could function in a school and family setting.

247

**Intelligence Analyst | U. S. Army 06/1994 - 06/1998**

**Public Service**

**Bond Committee Member | Ector County ISD Bond Committee - Odessa, Texas 2023**

**Board President | House of The Sycamore Tree - Odessa, Texas 12/2021 – Current**

**Board Member | City of Odessa, Board of Survey - Odessa, Texas 05/2021 – Current**

**District Continuous Improvement Team | Ector County ISD - Odessa, Texas 2017 – 2019**

**Community Outreach Liaison, Precinct 110 | Ector County Republican Party Executive Committee - Odessa, Texas 2021 – Current**

**Vice-President | West Texas Tea Party - Odessa, Texas 2009 – 2011**

# APPLICATION FOR

## ECTOR COUNTY APPRAISAL DISTRICT BOARD OF DIRECTOR

I WISH TO BE CONSIDERED FOR AN **APPOINTMENT**  
TO A POSITION ON THE ECAD BOARD AS A MEMBER THAT WILL REPRESENT  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

**Name:** Savannah Morales

**Address:** 4321 W. 15<sup>th</sup> street Odessa Tx 79763

**Spouse's Name:** Daniel Morales

**Occupation:** CEO Midland Hispanic Chamber of Commerce / South Plain Community Action Health care Navigator

**Business Ownership or Management Experience:** 20 years of Business owners in Restaurant Industry, Real estate investments.

**Board Governance Experience (Indicate if governmental, non-profit, profit)** 13 years on the board for the Seventh Day Adventist Board of directors, Music ministry, children ministry, prayer ministry community service ministry, youth ministry and deaconess, 3 years First Love Ministry, 1 year 6 months CEO/Chair Odessa Hispanic Chamber of Commerce, 2 months CEO Midland Hispanic Chamber of Commerce.

**Policy Making and Budget Development Experience:** 15 years of experience Experience with Public Meeting and Open Record Requirements: 2 years of experience, with public information and the open meeting acts.

**Home Phone:** 432-653-3455

**Business Phone:** 432-704-5533

**Email Address:** moralesavannah@yahoo.com

Is your spouse or any family member related a member of the ECISD Board of Trustees? No

**Are you a resident of Ector County?** Yes

Please consider west Odessa is 60K Ish and the City is 99k Ish. No matter whom you choose, I believe to have a representative from west Odessa makes sense. Especially because of our growth and number of properties, we pay the most ad-voluerum taxes. I hope you or someone else will bring this point up during deliberations.

*Resume to be attached if available*

**I have reviewed the attached eligibility requirements and verify that I meet all of the requirements and can meet all of the board's responsibilities.**

Savannah Morales  
Signature



## Ector County Independent School District

### Action Page

**TO:** Board of Trustees

**FROM:** Jeff Daniels, Chief of Police

**SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL TO SUBMIT A GRANT TO THE OFFICE OF THE GOVERNOR FOR ALERRT TRAINING FOR ECISD PEACE OFFICERS**

**DATE:** November 14, 2023

---

On June,14 2023, Governor Abbott signed House Bill 3 into law. The legislation requires that school boards “must ensure that at least one armed security officer is present during regular school hours at each district campus.” Police officers must be trained with a minimum of Level One of the Advanced Law Enforcement Rapid Response Training (ALERRT) training. The purpose of the ALERRT Travel grant, FY 2024, is to provide assistance in paying overtime and travel expenses related to completing the ALERRT training. The opportunity to apply for this grant under the Governor’s office will enable ECISD to ensure all officers are in compliance with the ALERRT training requirements.

The ECISD Police Department requests approval to submit a grant application to the Office of the Governor of the State of Texas. The purpose of the grant is to provide financial assistance for ALERRT training and travel expenses for all ECISD Officers.

\*\*\*\*\*

Administrative Recommendation:

Approval of the Data Sharing Agreement



802 N. Sam Houston Ave.  
Odessa, TX 79761

## Resolution For ALERRT Travel Assistance, FY 2024 Grant

**WHEREAS,** The Ector County Independent School District Board of Trustees finds it in the best interest of the citizens of Ector County, Texas that the Advanced Law Enforcement Rapid Response Training (ALERRT) training be operated for the 2022-23 school year and


**WHEREAS,** The Ector County Independent School District Board of Trustees agrees that in the event of loss or misuse of the Office of the Governor funds, The Ector County Independent School District Board of Trustees assures that the funds will be returned to the Office of the Governor in full.

**WHEREAS,** Ector County Independent School District Board of Trustees designates Dr. Scott Muri, Superintendent, as the grantee’s authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

**NOW THEREFORE, BE IT RESOLVED** that Ector County Independent School District Board of Trustees approves submission of the grant application for the Advanced Law Enforcement Rapid Response Training (ALERRT) training to the Office of the Governor.

\_\_\_\_\_ Board President  
Signed by: Christopher Stanley, Board President

Passed and Approved this \_\_\_\_ (Day) of \_\_\_\_\_ (Month), \_\_\_\_ (Year)

Grant Number:  925701



### Grant Concept Approval Form


Person & Department/Campus Requesting Grant: Jeff Daniels, Police Department

Purpose and Concept Overview: The purpose of this grant is to provide required ALERRT Training for all ECISD Officers and to enable ECISD to meet the requirements of HB3.

Potential Funder(s): Office of the Governor, Public Safety Office (PSO)

### Required Signatures

251

Requester:		Date:	<u>10/30/23</u>
Department/Campus Supervisor:		Date:	
Cabinet Member (if Required) :		Date:	
Chief Financial Officer:		Date:	
Communications (if Required):		Date:	
Superintendent (If Required):		Date:	



Submit the approved Grant Concept Approval Form with this document.

Which of the following aspect(s) of the ECISD's Strategic Plan does your project fall under?

**FOUNDATIONAL EXCELLENCE**

- Excellence
- Equity
- Ambidextrous
- Innovation

**TALENT DEVELOPMENT**

- Strategic Compensation
- Opportunity Culture
- Personalized Professional Learning
- Growth Pipelines

252

**LEARNING JOURNEY**

- Graduation
- To and Through
- Personalized Learning
- Student Support
- Social & Emotional Learning

Do you have a budget for this project?  Yes  NO (if yes, please attach it to this form) Pending

When are you available to discuss your project? Date & Times: Budget is currently being prepared.

Signature of Requester: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

If your request involves any of the following areas, please request a signature from the designated leader of that area.

Technology: \_\_\_\_\_ Date: \_\_\_\_\_

Facilities: \_\_\_\_\_ Date: \_\_\_\_\_

Curriculum: \_\_\_\_\_ Date: \_\_\_\_\_

Talent Development: \_\_\_\_\_ Date: \_\_\_\_\_

Student & School Support: \_\_\_\_\_ Date: \_\_\_\_\_

**Please return this form to [susan.lara@ectorcountysd.org](mailto:susan.lara@ectorcountysd.org)**



**Office of the Governor  
Public Safety Office –CEO/Law Enforcement Certifications and Assurances Form**

<b>Entity Name:</b> Ector County Independent School District	<b>Date:</b> 10/23/23
<b>Agency/Department Name:</b> ECISD Police Department	
<b>Name of Chief Executive Officer:</b> Dr. Scott Muri	
<b>Name of Head of Law Enforcement Agency:</b> Jeff Daniels	

**Certification Required by CEO and Head of Law Enforcement Agency**

In our respective capacities as chief executive officer of The Ector County ISD (“Grantee”) and as head of The Ector County ISD (“Agency”), we hereby each certify that Grantee and Agency participate fully, and will continue to participate fully from the date of this certification until the later of August 31, 2024 or the end of the grant project period, in all aspects of the programs and procedures utilized by the U.S. Department of Homeland Security (“DHS”) to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency’s custody; and (2) detain such illegal aliens in accordance with requests by DHS.

We further certify that Grantee and Agency do not have, and will continue not to have until the later of August 31, 2024 or the end of the grant project period, any policy, procedure, or agreement (written or unwritten) that in any way limits or impedes Agency’s receipt or DHS’s issuance of detainer requests, or in any way limits or restricts Grantee’s and Agency’s full participation in all aspects of the programs and procedures utilized by DHS to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency’s custody; and (2) detain such illegal aliens in accordance with requests by DHS.

Additionally, we certify that neither Grantee nor Agency have in effect, purport to have in effect, or are subject to or bound by any law, rule, policy, or practice (written or unwritten) that would: (1) require or authorize the public disclosure of federal law enforcement information in order to conceal, harbor, or shield from detection fugitives from justice or aliens illegally in the United States; or (2) impede federal officers from exercising authority under 8 U.S.C. § 1226(a), § 1226(c), § 1231(a), § 1357(a), § 1366(1), or § 1366(3).

Lastly, we certify that Grantee and Agency will comply with all provisions, policies, and penalties found in Chapter 752, Subchapter C of the Texas Government Code.

We acknowledge that failure to comply with this certification may result in OOG, in its sole discretion, terminating any grant made by OOG to Grantee, and that Grantee must return all funds received from OOG for any grant terminated under this certification. We further acknowledge that Grantee will remain ineligible for OOG funding until it provides satisfactory evidence that the jurisdiction has complied with this certification for at least one year.

\_\_\_\_\_  
Signature  
Chief Executive Officer for Grantee

\_\_\_\_\_  
Signature  
Head of Agency



## Ector County Independent School District

### Action Page

**TO:** Board of Trustees

**FROM:** Mike Adkins, Chief Communications Officer

**SUBJECT:** **DISCUSSION OF AND REQUEST FOR APPROVAL OF A RESOLUTION TO DESIGNATE ADDITIONAL NONBUSINESS DAYS UNDER TEXAS PUBLIC INFORMATION ACT (TPIA) FOR YEAR 2023**

**DATE:** November 14, 2023

---

House Bill 3033 enacted changes in the way Texas governmental entities define “business days” in regard to calculation deadlines for Texas Public Information Act (TPIA) requests.

The update law allows the Board of Trustees to designate up to 10 additional days in each calendar year when a district’s administrative offices are closed or operating with minimal staff that may be used in calculating deadlines. Trustees must officially designate these days on an annual basis through a resolution or other official Board action.

\*\*\*\*\*

Administrative Recommendation:

Approval of a Resolution to Designate Additional Nonbusiness Days under Texas Public Information Act (TPIA) for Year 2023 as presented.

**Resolution to Designate Additional Nonbusiness Days under Texas  
Public Information Act (TPIA) for Year 2023**

WHEREAS, House Bill 3033 (HB 3033), effective September 1, 2023, adds new Texas Government Code section 552.0031, which defines “business day” for purposes of the Texas Public Information Act (PIA);

WHEREAS, the new Section 552.0031 of the Texas Government Code allows the board of trustees of each school district to designate up to 10 additional days per calendar year on which the school district’s administrative offices are closed or operating with minimum staffing as a nonbusiness day.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Ector County Independent School District hereby designates the following as additional nonbusiness days for calendar year 2023: November 20, 21, and 22; December 20, 21, 22, 27, 28, and 29.

Adopted this 14th day of November, 2023, by the Board of Trustees.

Presiding officer’s signature: \_\_\_\_\_

Secretary’s signature: \_\_\_\_\_



# Ector County ISD Academic Calendar 2023-24

**187 Teacher Days / 180 Student Days**  
**Option C – Revision I**

August 2023						
S	M	T	W	T	F	S
	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Jul. 31 – Aug. 1: New Teacher Orientation  
 Aug. 2-8: Professional Development  
 Aug. 9: First Day of School PK-6 & 9  
 Aug. 14: First Day of School 7-8 & 10-12

September 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Sep. 4: Labor Day Holiday  
 Sep. 13: Student Early Release  
 Sep. 15: End of 1<sup>st</sup> 6-Weeks

October 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Oct. 6: End of 1<sup>st</sup> 9-Weeks  
 Oct. 9: Columbus/Indigenous Day Holiday  
 Oct. 18: Student Early Release  
 Oct. 27: End of 2<sup>nd</sup> 6-Weeks

November 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Nov. 8: Student Early Release  
 Nov. 20-24: Thanksgiving Break

December 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Dec 19: Early Release Day/End of 1<sup>st</sup> Semester  
 Dec 20 - Jan. 2: Christmas Break

January 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Dec. 20 - Jan. 2: Christmas Break  
 Jan. 3: Professional Development  
 Jan 4: Students Return  
 Jan. 15: MLK Day

February 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

Feb. 7: Student Early Release  
 Feb. 16: End of 4<sup>th</sup> 6-Weeks  
 Feb. 19: Bad Weather Day/President's Day

March 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/ 31	25	26	27	28	29	30

Mar. 8: West Texas Relays/Student Early Release/  
 End of 3<sup>rd</sup> 9-Weeks  
 Mar. 11-15: Spring Break  
 Mar. 29: Good Friday

April 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Apr. 1: Bad Weather Day  
 Apr. 5: End of 5<sup>th</sup> 6-Weeks

May 2024						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May 23: Last Day of School  
 May 24: Records Day  
 May 27: Memorial Day  
 May 28-30: Summer Learning Teacher PL

June 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/ 30	24	25	26	27	28	29

Jun. 3-Jul. 17: Elementary Summer Learning  
 Jun. 3-Jun. 27: Middle School Summer Learning  
 Jun. 3-Jun. 27: High School Summer Learning  
 Jun. 3-Jul. 17: Senior Credit Recovery

July 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Jul. 3-4: 4<sup>th</sup> of July Holiday  
 Jun. 3-Jul. 17: Elementary Summer Learning  
 Jun. 3-Jul. 17: Senior Credit Recovery

Semester 1 – 88 Days	Semester 2 – 92 Days	Total Days – 180 Days
----------------------	----------------------	-----------------------



## **REQUEST FOR APPROVAL OF MINUTES OF MEETINGS**

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

October 10, 2023 – Board Workshop Meeting  
October 17, 2023 – Regular Board Meeting

**AT A BOARD WORKSHOP MEETING OF THE BOARD OF TRUSTEES OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., OCTOBER 10, 2023, WITH THE FOLLOWING MEMBERS:**

**Present:**

Delma Abalos  
Dr. Steve Brown  
Dawn Miller  
Christopher Stanley  
Robert Thayer  
Wayne Woodall

**Absent:**

Tammy Hawkins

**School Officials:** Dr. Scott Muri, Mike Adkins, Dr. Keeley Boyer, Dr. Anthony Sorola, Alicia Syverson

**Others:** Tatiana Dennis, Yolanda Gordan, Eric Smith, Jessica Gore, Cody Griffin, Candi Sikes, Aaron Hawley, Julia Willett-Weekly, Crissy Medina, Shannon Davidson, Lisa Wills, Caitlin Couch, Melissa Cooper, Ashley Sellers, Beatris Mata, Kevin Searcy, Andrea Moreno-Hewitt, Isabel Cardona, Mauricio Marquez, Tracey Borchardt, Albessa Chavez, Sara Moore, Jaime Miller, Matthew Spivey, Sandra Talavera, Rita Lopez

**26455** **Meeting Called to Order:** Christopher Stanley, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

**26456** **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 Christopher Stanley, verified that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting.

**26457** **Opening Remarks by Superintendent:** In Dr. Muri's opening remarks, he reminded Trustees that Early Voting for this November's election is October 23 through November 3 at three locations. He added this was the last day to register to vote, so if anyone did not register to vote it is too late to do so for this election.

**26458** **Public Comment:** Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item on which they wish to address the Board. *BED(LOCAL)*

There was no public comment.

*Board of Trustees Dawn Miller arrived at 6:17 p.m. and was present for the remainder of the meeting.*

### Report/Discussion Items

**26459** **Presentation and Discussion of 2022-2023 Senate Bill 1882 Partnership Performance Outcomes**: Associate Superintendent of Student and School Support Alicia Syverson along with Executive Director of Choice Programs, Access and Support Amy Hosick opened this item for discussion. Trustees were provided with the annual review of the schools that are part of Senate Bill 1882 Partnerships with ECISD. SB 1882 was signed by the Texas Legislature in 2017 and provides benefits for districts to contract with education partners to promote innovation and improve student outcomes. ECISD has three such partnerships currently, one with the STEM Academy at UTPB, one with the Odessa Family YMCA for prekindergarten, and one with Third Future Schools for Ector Middle School. According to the contracts, the partner schools are measured on three areas: academic excellence, organizational strength and financial health. Each partner provided an update on their respective organization.

STEM Academy, an Innovative Partnership, met goals for TEA Accountability Ratings, NWEA Achievement, STAAR achievement, College Career & Military Readiness, and financials. In just its second year with ECISD, the STEM Academy agreement is in place until 2025.

Odessa Family YMCA, another Innovative Partnership, met goals for academics and finances, and expanded this year with afternoon classes that opened up more spots for three-year-olds to attend. Dr. Muri said he will recommend to Trustees that they renew the agreement with the YMCA.

Third Future/Ector MS, a Turnaround Partnership, met goals for TEA Accountability, MAP achievement, financials and earned a B-rating from the state in the 2021-22 school year. In discussion, Dr. Muri stated it has always been the goal of the school district to bring Ector back under ECISD supervision when the partnership agreement ends. He thanked the teachers, staff and leadership team at Ector for the work they have done over the past two years, and now into their third year, to bring about academic improvements. He recommended to the school board that ECISD take back supervision of Ector Middle School at the end of the agreement.

No action required.

**26460** **Presentation of Curriculum & Instruction Science, Technology, Engineering and Math (STEM)**: Executive Director of Curriculum & Instruction Lisa Wills along with Science Coordinator Caitlin Couch, Elementary Math Coordinator Ashley Sellers, and Secondary Math Coordinator Melissa Cooper presented this item for discussion.

The STEM team is helping teachers be successful with the formula: Attention to details, Intention with strategic planning, ease Tension by reducing the stress of finding materials and resources, and Retention, or keeping teachers longer

by providing this support. Math 3-8 Overall results are trending upward year-after-year; Algebra EOC scores are the highest scores and smallest gap with state in 5 years. There has been good response from teachers using the frameworks, which are set up to be one-stop-shops to help provide quality instruction. There are Cal Ripken Sr. STEM Labs at 31 campuses that came about through \$1.2 million of donations/partnerships.

No action required.

**26461** **Presentation of 2024 Employee Health Insurance Plan and Open Enrollment:** Executive Director of Human Resources Dr. Matthew Spivy along with Director of Benefits & Risk Management Yolanda Gordan and ECISD Medical Consultant Eric Smith of Smith & Associates presented this item for discussion. Trustees received information in regards to changes to the District's 2024 employee health insurance plan. For the first time since 2019, ECISD will implement increases in employees' monthly contributions, copays and deductibles. ECISD is self-insured, meaning all costs not paid by an employee is paid by the school district. ECISD's medical plan continues to experience an increase in costs due to inflation for goods and services; large claims over \$500,000; an increase in the number of prescriptions filled; and the cost of prescriptions both generic and specialty. The district will continue to pay \$380 per month toward each employee's premium costs. All employees will be receiving detailed information from the Benefits Department and Director Yolanda Gordon tonight. Open enrollment will start on October 23 and run through November 17. ECISD is always seeking to provide a competitive benefits package for employees while keeping the insurance fund financially sound.

No action required.

**26462** **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 employee of the District or hear a complaint or charge against an officer or employee.]**  
**Deliberation Regarding Real Property – Section 551.072 of the Texas Government Code [ Board will deliberate the purchase, exchange, lease, or value of real property.] (The Board of Trustees will discuss the purchase of real property.)**  
**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.]:**

Board President Christopher Stanley convened the Board of Trustees to closed session at 7:34 p.m.

Board President Christopher Stanley reconvened the Board of Trustees to open session at 7:51 p.m.

**26463** **Request for Approval to Authorize the Negotiation and Execution of a Contract to Purchase Property – Property A:** Moved by Brown, seconded by Thayer to approve to Authorize the Negotiation and Execution of a Contract to Purchase Property – Property A as presented.

Said property being 40 acres on South Tripp Avenue at a cost of \$18,000 per acre or \$720,000 total. This site would be the location of the new middle school in west Ector County, if Proposition A is approved by voters.

Motion unanimously approved.

**26464** **Request for Approval to Authorize the Negotiation and Execution of a Contract to Purchase Property – Property B:** Moved by Brown, seconded by Thayer to approve to Authorize the Negotiation and Execution of a Contract to Purchase Property – Property B as presented.

Said property being 169 acres at 9301 Andrews Highway at a cost of \$3.4 million. This site is unrelated to any current bond projects but will be available for future growth in north Ector County.

Motion unanimously approved.

**26465** **Closing Remarks by Superintendent:** In his closing remarks, Dr. Muri told Trustees there is a press conference scheduled for tomorrow at 2:00 p.m. at the Odessa Chamber of Commerce office for an announcement concerning property related to the upcoming bond election.

**26466** **Adjournment:** Christopher Stanley Board President, adjourned the Board meeting at 7:53 p.m.

---

**Board President**  
*Christopher Stanley*

---

**Board Secretary**  
*Tammy Hawkins*

**AT A REGULAR MEETING AND PUBLIC HEARING ON FINANCIAL ACCOUNTABILITY OF THE BOARD OF TRUSTEES OF ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., OCTOBER 17, 2023, WITH THE FOLLOWING MEMBERS:**

**Present:**

Delma Abalos  
Dr. Steve Brown  
Christopher Stanley  
Robert Thayer  
Wayne Woodall

**Absent:**

Tammy Hawkins  
Dawn Miller

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

**Others:** Tatiana Dennis, Kevin Searcy, Naomi Fuentes, Delores Ramirez, Sheena Salcido, Krista Vivian, Tracey Borchardt, Andrea Moreno-Hewitt, Abel Avila, Gary Weatherford, Daniela Hamilton, Albessa Chavez, Sara Moore, Betsabe Salcido, Martha Burrola, Bill Harlow, Melanie Sheehan, Jennie Chavez, Javier Ruiz, Annie Arredondo, Yeilen Sartorio, Yelena Cedeno, Sebastian Perez, Andrea Santiago Soto, Fabiola Soto, Toby Franco, Mollie Jones, Anika Gundlapalli, Marie Freeman, Nat Armendarez, Aaron Hawley, Lisa Wills, Jessica Gore, Sydney Garcia, Candice Rougeaux, Anthony Garcia, Debbie Bynum, Julia Willett-Weekly, Melissa Roth, Mary Franco

**26467** **Meeting Called to Order:** Christopher Stanley, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

**26468** **Verification of Compliance with Open Meeting Law:** Christopher Stanley, 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.

**26469** **Pledge Allegiance to United States and Texas Flags:** The United States and Texas flag pledges were led by Noel Elementary School 5<sup>th</sup> Grade Students Eliana Chavez and Bailey Coronado.

**26470** **Invocation:** The Invocation was led by Deacon Toby Franco, Immanuel Baptist Church.

**26471** **Special Presentations:**

**Recognition of National Merit Scholarship and College Board Honorees:** Anika Reddy Gundlapalli, Odessa High School – *National Merit Scholar Semifinalist* is one (1) of about 16,000 Semifinalists nationwide. Over 1.3 million juniors in about 21,000 high schools entered the 2024 National Merit Scholarship Program by taking the 2022 Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT®), last fall. As a Semifinalist, Anika is in the top 1% of U.S. high school seniors. She now has

the opportunity to continue in the competition for some 7,000 National Merit Scholarships worth nearly \$28 million that will be offered next spring.

**National Commended Scholars** are among 34,000 or the top 2.5% of the 1.3 million juniors who took the PSAT/National Merit Scholarship Qualifying Test last fall. These students receive Letters of Commendation, and although Commended Students will not continue in the competition for National Merit Scholarships, some may be candidates for Special Scholarships offered by corporate sponsors.

Andrea Santiago Soto, Odessa Collegiate Academy – *National Commended Scholar* is currently ranked #1 in her class; wants to major in biomedical engineering, go to med school and become a neonatologist.

Sapna Yadalla, Permian High School – *National Commended Scholar* she plans to be a pre-med major.

Forrest Harlow, STEM Academy – *National Commended Scholar* he plans to major in computer science and become a cyber security specialist.

*In addition* to these students, another 46 representing all six ECISD high schools, earned College Board recognition with *National Hispanic Awards*, *National Indigenous Awards*, or *National African American Awards*. This is the most recipients we have ever had, and this is the first time every high school has had an honoree in the same year.

New Tech Odessa was also recognized for having earned a place on the College Board's AP School Honor Roll for the 2022-23 school year *and* is being recognized with the AP Access Award. New Tech Odessa Principal Abel Avila was presented with these to awards.

**AP School Honor Roll:** "The AP School Honor Roll recognizes schools whose Advanced Placement (AP) programs are delivering results for students while encouraging more low-income and underrepresented minority students to take AP Courses. Schools can earn this recognition annually based on criteria that reflects a commitment to increasing college-going culture, providing opportunities for students to earn college credit, and maximizing college readiness.

**The AP Access Award:** "Schools earn this additional award if the percentage of AP Exam takers who are underrepresented minority and/or low-income students mirrors the school's overall student demographics. For example, if 50% of a school's student body is low income, then 50% of the AP Exam takers must also be low income for a school to receive the AP Access Award. "

**Beacon Award for Excellence in Collaboration for Bookworms Literacy Program:** The Education Foundation of Odessa was recognized for receiving the Beacon Award for Excellence in Collaboration presented by the Nonprofit Management Center. The award is for the Education Foundation's Bookworms Literacy Program, which is designed to help increase literacy and foster a life-long love of reading. From October through March, students in grades Pre-K, Kindergarten, 1st, and 2nd grade read along to a story in their class and then receive a copy of that book to take home and keep. This promotes at-home family reading and allows children to build their own home library. Bookworms has grown over recent years to include the introduction of Bookworms<sup>263</sup> Vending Machines at 38 campuses across

ECISD, and a Bookworms Incentive Program at the elementary level. This is a great collaboration between the Education Foundation and ECISD.

**Presentation of MASBA Recognition of Excellence Awards:** During MASBA's Annual Conference 2023 held in San Antonio Ector County ISD won two Recognition of Excellence Awards from the Mexican American School Board Association (MASBA) for outstanding achievements and best practices as a leader in public education.

ECISD earned MASBA's Outstanding Workforce Development Initiative for the creation of a series of talent development pipelines for teachers and principals. Programs like Odessa Pathway to Teaching, Opportunity Culture with its teachers-leaders and paid teacher residencies, Para to Teacher, and Future Teachers of Odessa for high school students, ECISD has reduced teacher vacancies from more than 350 in 2019 to 40 now, and improved the district's accountability rating from a C to a B.

ECISD also won distinction for Outstanding English Language Learner Initiative for the Global Leadership Academy at Odessa High School. This program is intended to empower, support, and help our Emergent Bilingual Students connect and foster a strong sense of belonging. Students engaged and took ownership of the Global Leadership Academy, establishing a school organization with a student board that acts as advocates for Emergent Bilingual students. The Global Leadership Academy has positively impacted attendance, behavior, graduation rate and post-secondary achievement for those students participating in the organization.

In addition, artwork from ECISD students Genesis Carbajal and Flor Ayala was displayed at the conference.

**26472** **Opening Remarks by Superintendent:** In his opening comments, Superintendent of Schools Dr. Scott Muri congratulated the students honored for their achievements during the special presentations. He also offered congratulations to their teachers and the work being done to improve student outcomes throughout the district. He also reminded those in attendance that Early Voting starts next Monday, October 23, and ECISD has three propositions on the ballot. He said there will be three Early Voting locations and all the information is available on ECISD's website, including a video describing the projects in the proposals.

**26473** **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 seven citizens participated during this portion of the meeting.

In public comment, three students who are part of the Odessa High School Global Leadership Academy – Yeilen Sartorio, Sebastian Perez, and Yelena Cedeno – recognized during the MASBA special presentations – spoke about their experiences in the award-winning academy and of the program's positive impact on their knowledge, leadership skills, critical thinking and community involvement. They said they have benefited from the support they are receiving as they pursue higher education and their life goals.

**Public Hearing on Financial Accountability**

**26474** **Public Hearing of District's FIRST (Financial Integrity Rating System of Texas) Report:** Chief Financial Officer Deborah Ottmers presented this item for discussion. For the fourth year in a row, Ector County ISD received a perfect score of 100 on the state's FIRST report which assesses how school districts spend their money annually. This FIRST report is for 2022-23, which is based on financial data from 2021-22. Our District earned a Superior Achievement rating, which is equivalent to a grade of A. This was the sixth time in the past seven years ECISD earned an A. In the 21 years since this report's inception, ECISD has earned an A in financial integrity 17 times. Created by the 76th Texas Legislature in 2001, FIRST is designed to encourage public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes. The FIRST ratings are calculated using a series of financial indicators, such as administrative cost expenditures; the accuracy of a district or charter's financial information submitted to TEA; and any financial vulnerabilities or material weaknesses in internal controls as determined by an external auditor. Congratulations to our ECISD Finance Department for their hard work in managing tax dollars responsibly.

There was no public comment.

**Action Items**

**26475** **Discussion of and Request for Approval of Purchases over \$50,000:** Moved by Brown, seconded by Woodall to approve the Purchases over \$50,000 as presented.

Motion unanimously approved.

**26476** **Discussion of and Request for Approval of 2023-2024 Budget Amendment #3:** Moved by Abalos, seconded by Brown to approve the 2023-2024 Budget Amendment #3 as presented.

Motion unanimously approved.

**26477** **Discussion of and Request for Approval of the 2023 Certified Tax Roll:** Moved by Woodall, seconded by Abalos to approve the 2023 Certified Tax Roll as presented.

Motion unanimously approved.

**26478** **Discussion of and Request for Approval of Appointment/Reappointment of School Health Advisory Council (SHAC) Members:** Moved by Abalos, seconded by Brown to approve the Appointment/Reappointment of School Health Advisory Council (SHAC) Members as presented. Approved SHAC Members will serve for a two-year term.

**Parent Member Appointments – Three (3):**

Molly Vega

Amy Marquez-Pando

Stephanie Galindo

Additional Members – Two (2):  
Mellessa Brenem, Community  
Jennifer Weston, Community

Motion unanimously approved.

**26479** **Consent Agenda:** Moved by Abalos, seconded by Brown to approve the Consent Agenda as presented.

- A. Request for Approval of Minutes of Meetings
- B. Request for Approval of Bills for Payment
- C. Request for Approval of Acceptance of Donations Over \$10,000
- D. Request for Approval of Nimitz Middle School Band Students Out-of-State Travel to Indianapolis, IN
- E. Request for Approval of Permian High School Band Students Out-of-State Travel to New York, NY
- F. Request for Approval of Permian High School Orchestra Students' Out-of-State Travel to Washington, D.C. and New York City
- G. Request for Approval of Master Interlocal Agreement between Ector County ISD and Region 11
- H. Request for Approval of Interlocal Agreement between Ector County ISD and Region 18 for Comprehensive Reading Academies
- I. Request for Approval of Interlocal Services Agreement between Ector County ISD and University of Texas at Austin for Engineer Your World
- J. Request for Approval of Additional 2023-2024 T-TESS Appraisers
- K. Request for Approval of the Services Agreement between National Board Teaching Standards and ECISD

Motion unanimously approved.

### **Report/ Discussion Items**

**26480** **District Administration will Present the Beginning of Year NWEA MAP Data:** Associate Superintendent of Curriculum & Instruction Dr. Lilia Nández presented this item for discussion. MAP is Measure of Academic Progress and it is given three times per year – in September, January and April – to measure each student’s progress through the year. MAP assessments are given in Reading and Math in kindergarten through 8<sup>th</sup> grade; in English I and II Reading & Language; English III and IV; Algebra, Geometry and Algebra II; Science 3<sup>rd</sup> grade through 8<sup>th</sup> grade and Biology. In Math, Reading and Science the beginning-of-year scores are higher across the board than last year, meaning this year’s students are starting at a higher level than those a year ago. In addition, science hit growth targets at every grade level. There is still work to do but the trajectory of growth is consistently upward. The next round of MAP assessments will be given in January.

No action required.

**26481** **Presentation and Discussion of Senate Bill 1882 Partnership Renewal Process and Timeline:** Associate Superintendent of Student & School Support Alicia Syverson opened this item for discussion. SB 1882 was signed by the Texas Legislature in

2017 and provides benefits for districts to contract with education partners to promote innovation and improve student outcomes. ECISD has two 1882 partners in the final year of their contracts. Partners may, or may not, apply to renew their agreement; in the final year of contract term, partner performance is reviewed at a public meeting of the Board; and the school board reviews the information before making a renewal decision. The school district will notify parents of decisions and any next steps that may be involved.

No action required.

**26482** **Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District or hear a complaint or charge against an officer or employee.] (The Board of Trustees will deliberate the hiring of Executive Director of Guidance, Counseling, and Wellness.) Consultations with Attorney - Section 551.071 of the Texas Open Meetings Act [The Board will meet in Closed Session in Consultation with the Board's Attorney Regarding all Matters as Authorized by Law.]:**

There was no closed Session.

**26483** **Request for Approval of Recommendation to Hire the Executive Director of Guidance, Counseling, and Wellness:**

No action taken.

**26484** **Information Items:** The Board of Trustees were provided with the following information items: Acknowledgement of Donations, Financials, Purchasing Report, and Routine Personnel Report for September 2023.

**26485** **Closing Remarks by the Superintendent:** Dr. Muri reminded everyone of the upcoming bond election and to go vote.

**26486** **Adjournment:** Board President Christopher Stanley adjourned the Board meeting at 7:24 p.m.

---

**Board President**  
*Christopher Stanley*

---

**Board Secretary**  
*Tammy Hawkins*



## **REQUEST FOR APPROVAL OF BILLS FOR PAYMENT**

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

TO: BOARD OF TRUSTEES  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

FROM: ACCOUNTS PAYABLE

RE: CHECK REGISTER

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

For the period 10/5/23 to 11/8/23

ANALYSIS RECAPITULATION	AMOUNT
Operating Fund:	\$ 15,531,242.18



ECTOR COUNTY ISD  
CHECK REGISTER  
10/05/2023 - 11/08/2023

DATE	PAYEE	AMOUNT
10/11	ALL ABOARD AMERICA!	\$ 12,614.75
10/11	AMERIPRIDE SERVICES INC.	520.49
10/11	CENTERS FOR CHILDREN & FAMILIES	2,250.00
10/11	COMPUDATA SOLUTIONS LLC	1,013.50
10/11	FIRETROL PROTECTION SYSTEMS INC	810.00
10/11	HENRY SCHEIN INC	2,891.09
10/11	J W PEPPER & SON INC	42.50
10/11	JONES SCHOOL SUPPLY CO	1,445.85
10/11	LAKESHORE LEARNING MATERIALS	3,793.30
10/11	LAWSON PRODUCTS INC	129.48
10/11	MIDLAND SAFETY & HEALTH SALES	140.00
10/11	ODESSA COLLEGE	1,350.00
10/11	ODESSA WINLECTRIC	2,506.00
10/11	O REILLY AUTO ENTERPRISES LLC	439.79
10/11	ORIENTAL TRADING COMPANY INC	308.14
10/11	SCHOOL DATEBOOKS INC	1,318.59
10/11	SCHOOL MATE	151.45
10/11	SECURED DOCUMENT SHREDDING INC	1,102.50
10/11	SIMS PLASTIC INC	256.80
10/11	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	1,535.00
10/11	THE BOSWORTH LTD	8,780.25
10/11	WEST MUSIC CO	354.23
10/11	WOLFCOM ENTERPRISES	6,193.00
10/11	BROADWAY MOTORS INC	374.12
10/11	DISCOVERY EDUCATION INC	71,135.00
10/11	GALLS LLC	527.69
10/11	NAPA AUTO PARTS	237.35
10/11	MULTICARE PLUS	150.00
10/11	STONE TOWER GRAFIX	204.75
10/11	N J MALIN & ASSOCIATES LLC	415.00
10/11	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,363.97
10/11	BEST CHOICE RESTAURANTS LLC	642.77
10/11	BEST CHOICE COFFEE SERVICES LLC	162.80
10/11	SCHOOL SPECIALTY LLC	2,741.04
10/18	ALERT SERVICES INC	429.00
10/18	ALL ABOARD AMERICA!	9,388.00
10/18	AMERIPRIDE SERVICES INC.	517.90
10/18	AVID CENTER	9,050.00
10/18	B-LINE FILTER & SUPPLY INC	642.84
10/18	BSN SPORTS INC	1,483.88
10/18	BUCK'S WHEEL & EQUIPMENT COMPANY	1,406.73
10/18	AUTOMATIC ICE MACHINE	571.25
10/18	COMPUDATA SOLUTIONS LLC	3,455.61
10/18	DEMCO INC	271 381.78
10/18	DIAMOND BUSINESS SERVICES INC	1,154.00

10/18	GANDY INK	1,979.80
10/18	HENRY SCHEIN INC	960.63
10/18	INTERNATIONAL BACCALAUREATE ORGANIZATION	2,960.00
10/18	J W PEPPER & SON INC	629.79
10/18	VITAL SIGNS	768.00
10/18	KELLY-MOORE PAINT	143.56
10/18	LAWSON PRODUCTS INC	645.22
10/18	LOOSE IN THE LAB	677.20
10/18	LOU'S CLINICAL LAB INC	2,693.00
10/18	MARK'S PLUMBING PARTS	5,544.60
10/18	MEDLEY MATERIAL HANDLING CO	5,986.00
10/18	MUSIC IN MOTION	505.10
10/18	ODESSA COLLEGE	20,000.00
10/18	ODESSA WINLECTRIC	38,002.00
10/18	O REILLY AUTO ENTERPRISES LLC	1,189.96
10/18	PLAYSCRIPTS INC.	336.49
10/18	SCHOOL OUTFITTERS LLC	7,914.79
10/18	SCHOOL MATE	116.50
10/18	SECURED DOCUMENT SHREDDING INC	164.00
10/18	SHAR PRODUCTS CO	793.74
10/18	SIMS PLASTIC INC	24,594.37
10/18	THE BOSWORTH LTD	21,682.12
10/18	TRANE U.S. INC.	20,994.00
10/18	WEST MUSIC CO	295.87
10/18	BROADWAY MOTORS INC	8,039.80
10/18	DISCOVERY EDUCATION INC	48,000.00
10/18	HTL OPERATING LLC	2,856.00
10/18	NAPA AUTO PARTS	1,016.63
10/18	SEIDLITZ EDUCATION, LLC	11,957.35
10/18	STONE TOWER GRAFIX	1,476.55
10/18	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,121.34
10/18	SOUTHERN TIRE MART LLC	1,017.98
10/18	BEST CHOICE COFFEE SERVICES LLC	432.80
10/18	SCHOOL SPECIALTY LLC	1,507.59
10/18	SCHOOLSTATUS LLC	145,756.98
10/18	ODP BUSINESS SOLUTIONS LLC	359.94
10/25	ALL ABOARD AMERICA!	46,190.50
10/25	AMERIPRIDE SERVICES INC.	517.90
10/25	B-LINE FILTER & SUPPLY INC	417.42
10/25	BUCK'S WHEEL & EQUIPMENT COMPANY	608.24
10/25	AUTOMATIC ICE MACHINE	1,174.75
10/25	CONSORTIUM FOR SCHOOL NETWORKING (COSN)	119.00
10/25	DEMCO INC	533.83
10/25	HENRY SCHEIN INC	3,868.74
10/25	J W PEPPER & SON INC	2.35
10/25	KELLY-MOORE PAINT	341.64
10/25	LAKESHORE LEARNING MATERIALS	3,675.52
10/25	LAWSON PRODUCTS INC	79.20
10/25	NIMCO INC	1,101.05
10/25	AIM MEDIA TEXAS OPERATING LLC	330.87

10/25	ODESSA WINLECTRIC	204.00
10/25	O REILLY AUTO ENTERPRISES LLC	924.02
10/25	ORIENTAL TRADING COMPANY INC	774.64
10/25	POSITIVE PROMOTIONS	584.64
10/25	SCHOLASTIC BOOK FAIRS	4,886.99
10/25	SCHOLASTIC INC	2,004.73
10/25	SECURED DOCUMENT SHREDDING INC	536.95
10/25	SIMS PLASTIC INC	551.88
10/25	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	145.00
10/25	WEST MUSIC CO	645.98
10/25	BROADWAY MOTORS INC	253.78
10/25	NAPA AUTO PARTS	542.61
10/25	PINNACLE PROPANE LLC	140.00
10/25	CONTINENTAL WIRELESS, INC.	24.48
10/25	STONE TOWER GRAFIX	555.00
10/25	DATA RECOGNITION COPORATION	4,496.90
10/25	RTC INC.	1,908.75
10/25	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,529.87
10/25	SOUTHERN TIRE MART LLC	526.00
10/25	BEST CHOICE COFFEE SERVICES LLC	188.01
10/25	SCHOOL SPECIALTY LLC	2,480.45
11/1	4IMPRINT INC	949.78
11/1	ACADEMIC LEARNING COMPANY LLC	587.40
11/1	ALL ABOARD AMERICA!	20,986.00
11/1	AMERIPRIDE SERVICES INC.	526.71
11/1	B-LINE FILTER & SUPPLY INC	556.56
11/1	BSN SPORTS, INC DBA US GAMES	1,755.00
11/1	BSN SPORTS INC	2,283.39
11/1	BUCK'S WHEEL & EQUIPMENT COMPANY	178.62
11/1	AUTOMATIC ICE MACHINE	4,305.92
11/1	COMPUDATA SOLUTIONS LLC	1,010.00
11/1	CONSORTIUM FOR SCHOOL NETWORKING (COSN)	1,300.00
11/1	DIAMOND BUSINESS SERVICES INC	2,843.00
11/1	FLINN SCIENTIFIC INC	4,202.10
11/1	FROG STREET PRESS LLC	2,399.99
11/1	NO TEARS LEARNING INC.	3,976.10
11/1	LAKESHORE LEARNING MATERIALS	5,490.30
11/1	LAWSON PRODUCTS INC	179.10
11/1	MSC INDUSTRIAL SUPPLY CO.	1,497.07
11/1	NIMCO INC	175.77
11/1	ODESSA WINLECTRIC	21,948.38
11/1	O REILLY AUTO ENTERPRISES LLC	2,778.75
11/1	POSITIVE PROMOTIONS	293.65
11/1	SCHOLASTIC BOOK FAIRS	3,052.87
11/1	SCHOLASTIC INC	3,537.10
11/1	SCHOOL DATEBOOKS INC	858.76
11/1	SECURED DOCUMENT SHREDDING INC	264.00
11/1	THE BOSWORTH LTD	4,841.35
11/1	THE LIBRARY STORE	90.70
11/1	WEST MUSIC CO	720.56

11/1	BROADWAY MOTORS INC	1,422.22
11/1	GALLS LLC	1,045.46
11/1	NAPA AUTO PARTS	903.15
11/1	PUEBLO HOTEL SUPPLY	24,091.10
11/1	SEIDLITZ EDUCATION, LLC	3,792.93
11/1	STONE TOWER GRAFIX	288.86
11/1	STONE TOWER GRAFIX	1,213.75
11/1	SELERIX SYSTEMS INC	7,075.50
11/1	RTC INC.	120.00
11/1	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,305.20
11/1	DECKER INC	1,770.01
11/1	ESTRELLITA INC.	17,823.36
11/1	BEST CHOICE COFFEE SERVICES LLC	266.18
11/1	BEST CHOICE COFFEE SERVICES LLC	267.81
11/1	ALAN LOWMAN	500.00
11/1	PARTS TOWN, LLC	324.33
11/1	SCHOOL SPECIALTY LLC	9,313.61
11/1	SCHOOL SPECIALTY LLC	2,732.52
11/8	ABSOLUTE FIRE PROTECTION INC	194.00
11/8	ALL ABOARD AMERICA!	57,704.00
11/8	AMERIPRIDE SERVICES INC.	543.55
11/8	ANCHOR BOLT & SUPPLY	26.60
11/8	B-LINE FILTER & SUPPLY INC	3,050.00
11/8	CENTERS FOR CHILDREN & FAMILIES	2,250.00
11/8	CMC BUSINESS SYSTEMS INC	204.79
11/8	DIAMOND BUSINESS SERVICES INC	5,862.00
11/8	FIRETROL PROTECTION SYSTEMS INC	5,036.00
11/8	FROG STREET PRESS LLC	1,803.90
11/8	GOPHER SPORT	2,172.59
11/8	SCHOOL LIFE	235.93
11/8	VITAL SIGNS	12,155.40
11/8	LAKESHORE LEARNING MATERIALS	1,656.80
11/8	MSC INDUSTRIAL SUPPLY CO.	4,443.56
11/8	NIMCO INC	1,510.07
11/8	ODESSA WINLECTRIC	5,964.00
11/8	O REILLY AUTO ENTERPRISES LLC	675.42
11/8	ORIENTAL TRADING COMPANY INC	407.41
11/8	ORIENTAL TRADING COMPANY INC	479.90
11/8	REALLY GOOD STUFF LLC	3,261.20
11/8	SHAR PRODUCTS CO	194.22
11/8	THE BOSWORTH LTD	975.00
11/8	TRANE U.S. INC.	2,823.27
11/8	VISTA HIGHER LEARNING	18,528.00
11/8	WEST MUSIC CO	77.95
11/8	WOODWIND & BRASSWIND INC	153.00
11/8	GALLS LLC	1,158.19
11/8	NAPA AUTO PARTS	1,588.99
11/8	TRANSMISSION SERVICE & SUPPLY INC	833.75
11/8	STONE TOWER GRAFIX	1,631.06
11/8	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,459.22

11/8	SOUTHERN TIRE MART LLC	1,076.25
11/8	SCHOOL SPECIALTY LLC	30,419.57
11/8	SCHOOL SPECIALTY LLC	2,956.12
11/8	AMERICAN ASSOCIATION OF SCHOOL ADMINISTRATORS INC	780.00
10/11	AARON ALEX MOLINA	3.80
10/11	ABIGAIL JOY ADAME-HERRERA	204.76
10/11	ABUNDANT FRUIT EDUCATIONAL SERVICES LLC	32,750.00
10/11	ACCELERATION ACADEMIES	152,163.00
10/11	AIDE EMILIANO	47.36
10/11	AIDE GARCIA	66.68
10/11	AIR TUTORS LLC	922.50
10/11	ALAN WILLIAMS	464.27
10/11	ALBERT J VALENCIA	368.31
10/11	AMAZON CAPITAL SERVICES	47,754.48
10/11	AMAZON CAPITAL SERVICES	506.49
10/11	ANA ISABEL MARTINEZ	800.00
10/11	ANDRES DANIEL N BARAJAS	113.44
10/11	ANGELA JOHNSON	70.28
10/11	ANH NGUYEN	38.19
10/11	APPLE, INC	1,099.00
10/11	ASHLEY SELLERS	55.22
10/11	AT&T	256.06
10/11	AUSTIN TREVINO	1,200.00
10/11	DUSTIN RAY GREENLEE	276.00
10/11	BECKY RAMIREZ	84.50
10/11	BETHANY IBARRA	696.38
10/11	BIMBO BAKERIES USA	5,189.64
10/11	DICK BLICK COMPANY	3,406.85
10/11	BLUE STAR BUS SALES LTD	573.98
10/11	BLUEFIN LLC	16,206.45
10/11	BREEZIN' THRU INC.	810.00
10/11	BRIDGETTE CASAS	94.06
10/11	BRITTANY MOLINAR	4.13
10/11	BRITTANY MOLINAR	58.23
10/11	BRITTANY SWAIM	39.81
10/11	BWI COMPANIES INC	1,312.72
10/11	SPARKLIGHT	244.70
10/11	CAITLIN COUCH	84.36
10/11	CALEB G WILLIAMS	58.55
10/11	CAVALLO ENERGY TEXAS LLC	257.28
10/11	CAROLINA VASQUEZ	86.85
10/11	CELESTE POTTER	404.04
10/11	CENTRAL NATIONAL GOTTESMAN INC	680.31
10/11	CHERYL WILSON	45.52
10/11	NBCEC INC	45.09
10/11	CHRISTINA SIFUENTEZ	32.36
10/11	CHRISTINE DOCKALL	28.23
10/11	CHRISTOPHER MILLS	52.53
10/11	CHRISTY KENNEDY	258.59
10/11	CITY OF ODESSA WATER DEPT	215,349.86

10/11	CLARISA ARRAS	256.30
10/11	CLASSLINK INC	89,075.00
10/11	CLAUDIA CALLEROS	21.62
10/11	CLINT STOWE	212.08
10/11	CRISTA MITCHEL	83.26
10/11	CRISTINA DOMINGUEZ	33.71
10/11	CRISTINA RODRIGUEZ VIDAL	800.00
10/11	CRYSTAL PENA	22.93
10/11	CRYSTAL RAYOS	20.13
10/11	DALE C. CALLEN, JR.	162.38
10/11	DANA FRANCO	37.20
10/11	DANIEL BUSTAMANTE	174.10
10/11	DANIEL P TIMMONS	57.90
10/11	DAVID CORRAL	82.39
10/11	DEBORAH OTTMERS	589.87
10/11	DS WATERS OF AMERICA INC	60.44
10/11	ED PRICE	1,440.00
10/11	ELIZABETH DIRKS	26.00
10/11	ELIZABETH QUINTELA	13.89
10/11	ELLEN SMITH	51.42
10/11	ELUMA LLC	5,742.50
10/11	EMILEE TRAMMEL	29.61
10/11	EPALLET INC	35,838.60
10/11	FAMILY WORKS INC	10,000.00
10/11	FRANCESCA FLORANCE	77.03
10/11	G FORCE ELECTRICAL SERVICES	6,100.00
10/11	G H DAIRY	33,216.12
10/11	GABRIELA BARRY	94.39
10/11	GARDENDALE WATER CO	510.00
10/11	GARY MCMILLAN	82.20
10/11	GARY WEATHERFORD	552.46
10/11	GERARDO A. GARCIA	204.76
10/11	GRACIE QUINTELA	32.54
10/11	GRAINGER	6,883.12
10/11	TINA GREGG	350.00
10/11	HUMBERTO HERNANDEZ JR	4,077.25
10/11	INK LION DESIGNS, LLC	3,282.35
10/11	INSTRUCTIONAL MATERIALS COORDINATORS ASSOCIATION	345.00
10/11	INTERNATIONAL ASSURANCE	69,193.03
10/11	IVY BUSINESS FORMS INC	791.41
10/11	KEVIN D BALLARD INC	920.00
10/11	JAIME MILLER	354.50
10/11	JALISIA CONEY	20.89
10/11	JANA AVERY	65.76
10/11	JENNIFER WIMBERLEY	69.36
10/11	JIM COLEMAN LTD	1,868.13
10/11	JOCELYNE AGUERO	31.83
10/11	JOIE SEATON	109.52
10/11	JOLYNN VARELA	28.36
10/11	JUDITH CAWLEY	146.30

10/11	JUDY RAMIREZ	73.62
10/11	JULIA KELTON	129.62
10/11	JULIE SORUM	289.97
10/11	KRISTI EICHER	327.30
10/11	L WALLACE CONSTRUCTION CO INC	43,428.30
10/11	L WALLACE CONSTRUCTION CO INC	182,685.95
10/11	L WALLACE CONSTRUCTION CO INC	179,225.10
10/11	LABATT FOOD SERVICE	57,876.73
10/11	LAKRISHA RODRIGUEZ	15.72
10/11	LAURA SIKES	645.40
10/11	LELIA RAMIREZ	204.76
10/11	LINDE GAS & EQUIPMENT INC	178.45
10/11	LONE STAR LEARNING	1,876.00
10/11	LORENZO R MASONSONG	90.00
10/11	LOVING GUIDANCE INC	2,142.00
10/11	MAGDA RODRIGUEZ	35.37
10/11	MAHIRA SALINAS	131.78
10/11	MARGARITA BROOKER	14.15
10/11	MARIA ALVAREZ FERNANDEZ	800.00
10/11	MARIA T. RUBIO	92.75
10/11	MARIA ZUBIATE	113.64
10/11	MARIE AMANDA RAMOS	133.12
10/11	MARISSA LOPEZ	48.47
10/11	MARK BENNETT	1,945.50
10/11	MARK BENNETT	483.28
10/11	MARY FRANCO	606.38
10/11	MCGRAW - HILL SCHOOL	12,109.50
10/11	MELISSA COOPER	44.93
10/11	MICHAEL SKINNER	1,650.00
10/11	MICHEL DOCKTOR	220.00
10/11	MICHELLE GALINDO	17.29
10/11	MIGHTY WASH OPERATIONS LLC	775.00
10/11	MIGUEL TORRES	186.81
10/11	MIKAL CROWDER	250.50
10/11	MISTI WEBB	25.94
10/11	MSB CONSULTING GROUP LLC	2.05
10/11	NATALIE GUARA	146.25
10/11	NATIONAL FOOD GROUP INC	41,176.00
10/11	NATIONAL TRAVEL SYSTEMS	1,240.67
10/11	NIMBUS DRINKING WATER SYSTEMS	794.00
10/11	NORA ISELA CRUZ	92.88
10/11	ODESSA CRIME STOPPERS, INC	5,000.00
10/11	ODESSA ROTARY CLUB	585.50
10/11	ODESSA SIGN SOLUTION LLC	2,192.00
10/11	SEWCO INC	6,621.27
10/11	OLIVIA PORRAS	116.07
10/11	ANAHI TAVAREZ	300.00
10/11	ANNA HERNANDEZ	300.00
10/11	BRANDON LOVIS	300.00
10/11	FADEKEMI OKUNOLA	600.00

10/11	JOCELYN CORONADO	20.00	
10/11	LIBBY DIRKS	65.00	
10/11	LYDIA CHAVEZ	300.00	
10/11	MARLENA MENDEZ	54.20	
10/11	ROMINA MARICHALAR	120.00	
10/11	ORLANDO BONNEY	100.15	
10/11	OTIS ELEVATOR COMPANY INC	13,942.47	
10/11	OTIS ELEVATOR COMPANY INC	12,235.50	
10/11	PACY GOMEZ	264.00	
10/11	SHANNON D GAYLOR	10,275.00	
10/11	PETER C GORMAN	2,500.00	
10/11	PETROLEUM TRADERS CORPORATION	56,660.22	
10/11	PLAY THERAPY SUPPLY LLC	998.69	
10/11	PRECISION BUSINESS MACHINES INC (PBM)	269.95	
10/11	RICHARD KENT CLARK	1,237.15	
10/11	RICO B ENRIQUEZ	1,390.93	
10/11	RIGO NUNEZ	108.34	
10/11	ROB RANKIN	185.00	
10/11	ROBERTS TRUCK CENTER OF TEXAS	121.51	
10/11	RODNEY CHARLES ROMAN	360.00	
10/11	ROSA M DOMINGUEZ	104.54	
10/11	SALLY POOL	117.51	
10/11	SANDRA TALAVERA	125.00	
10/11	SANDY EMMERSON	1,400.00	
10/11	SCHOOLHOUSE DRIVELINE	895.00	
10/11	SHARON STORY	18.86	
10/11	SHELBY HILL	300.00	
10/11	SHELLEY WRIGHT	83.84	
10/11	SOCORRO RODRIGUEZ	28.75	
10/11	STEPHANIE VILLAVICENCIO GARCIA	122.48	
10/11	SUL ROSS STATE UNIVERSITY	50.00	
10/11	SYSCO USA, INC	71,536.12	
10/11	TALASKA DOMINGUEZ	196.87	
10/11	TERACIA JERNIGAN	528.20	
10/11	TESS DONNER	6,075.00	
10/11	TASB, INC	610.00	
10/11	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	3,145.00	
10/11	TEXAS DEPARTMENT OF INFORMATION RESOURCES	790.96	
10/11	TEXAS EXCAVATION SAFETY SYSTEM, INC.	13.30	
10/11	TEXAS TECH UNIVERSITY K-12	60.00	
10/11	THE HON COMPANY LLC C/O OFFICEWISE	3,803.47	
10/11	THE LINCOLN ELECTRIC COMPANY	1,132.50	
10/11	SCRIPPS NATIONAL SPELLING BEE INC	4,000.00	
10/11	THE SCRIPPS NATIONAL SPELLING BEE	187.50	
10/11	TIL-LOIS FIFER	27.97	
10/11	TIM GILLEY	56.34	
10/11	TYRISHA STRICKLIN	204.76	
10/11	TYSON PREPARED FOOD, INC.	21,355.20	
10/11	UNIVERSE TECHNICAL TRANSLATION INC	278	869.32
10/11	US FOODS, INC.	490.28	

10/11	VALERIE HELITON	79.00
10/11	VANESSA ZOELZER	45.65
10/11	VICTORIA NORENA	246.50
10/11	VIKTORIA R HENDERSON	72.31
10/11	IMPERIAL BAG & PAPER LLC	25,791.08
10/11	WARRIORS REST FOUNDATION	300.00
10/11	WEST TEXAS A & M	250.00
10/11	WILLIAM BURDICK	204.76
10/13	TONIA CHANCE	244.00
10/13	WEST TEXAS EDUCATORS	3,205.50
10/18	7 MINDSETS ACADEMY LLC	356,590.00
10/18	ACTIVE INTERNET TECHNOLOGIES LLC	39,063.00
10/18	ADVANCE STORES COMPANY , INC.	346.30
10/18	ALISHA SLIDER	54.50
10/18	ALLIANCE RECOVERY LLC	297.50
10/18	AMANDA PADILLA	91.83
10/18	AMANDA PARSONS	173.38
10/18	AMANDA VESELY	169.96
10/18	AMAZON CAPITAL SERVICES	25,083.47
10/18	AMY RENE HOSICK	245.25
10/18	ANDREA MORENO HEWITT	47.99
10/18	ANDREA VALERO	30.59
10/18	ANGELA AGUIRRE	191.46
10/18	ANNIE NELSON	235.93
10/18	ANTHONY GARCIA	183.40
10/18	ANTHONY JOEL SOROLA	119.86
10/18	ANTHONY SCOTT	121.24
10/18	APRIL JOHNSON	155.88
10/18	ASHLI SATTERWHITE	68.97
10/18	ATHLETIC SUPPLY INC	11,415.50
10/18	ATMOS ENERGY	22,203.04
10/18	AUDIO ACOUSTICS HEARING CENTERS	460.00
10/18	AUSTIN TREVINO	2,400.00
10/18	BALS DURHAM LP	12,000.00
10/18	BASIN ABSTRACT & TITLE	7,200.00
10/18	BECKY QUIROZ	107.09
10/18	BECKY RAMIREZ	214.50
10/18	BERKSHIRE PRODUCTION SUPPLY LLC	228.00
10/18	BIMBO BAKERIES USA	10,513.26
10/18	BLAIR LAWSON	130.67
10/18	DICK BLICK COMPANY	1,381.05
10/18	BLUE STAR BUS SALES LTD	1,080,360.61
10/18	BRAZOS DOOR & HARDWARE	4,200.00
10/18	CAVALLO ENERGY TEXAS LLC	161,788.46
10/18	CASHWAY WEST, INC.	469.99
10/18	CDW-G	18,905.72
10/18	CENTRAL NATIONAL GOTTESMAN INC	141.65
10/18	DUNN RESTAURANT GROUP INC	2,100.00
10/18	CHRISTINA LOPEZ	204.07
10/18	CIRCLE P RANCH SUPPLY INC	507.44

10/18	CITY OF ODESSA	16,543.33
10/18	COCA-COLA SOUTHWEST BEVERAGES LLC	257.60
10/18	COMMUNITIES IN SCHOOLS OF THE PERMIAN BASIN INC	87,500.00
10/18	CRISTINA FIGUEROA	44.02
10/18	CULLIGAN WATER CONDITIONING OF WEST TEXAS	551.25
10/18	CUSTOM WHOLESALE SUPPLY INC	31.99
10/18	DARRYL WILLIAMS	24,450.00
10/18	DAVID HERNANDEZ	28.00
10/18	DINA JOINER	47.16
10/18	ECISD NURSERY-GREENHOUSE	271.58
10/18	ECONOMIC MOBILITY SYSTEMS	93,810.00
10/18	ECTOR COUNTY ABSTRACT & TITLE	34,000.00
10/18	ECTOR COUNTY UTILITY DISTRICT	8,328.08
10/18	ED PRICE	571.75
10/18	ELIZABETH MARJASON	67.53
10/18	ELUMA LLC	92,386.74
10/18	ESPAK INC	1,860.00
10/18	EVA FRANKS	54.56
10/18	FAST SIGNS	731.25
10/18	FIRST FINANCIAL ADMINISTRATORS	17.90
10/18	FRONTLINE TECHNOLOGIES GROUP LLC	750.00
10/18	PETTY CASH	656.57
10/18	G H DAIRY	30,527.47
10/18	G T DISTRIBUTORS INC	239.50
10/18	GARDENDALE WATER CO	302.50
10/18	GRAINGER	4,356.74
10/18	HANNAH HELDT	37.13
10/18	HANNAH HELDT	56.91
10/18	HEIDI L HELFERICH	7.34
10/18	HUNT ADVERTISING & CONSULTING	4,518.51
10/18	INDUSTRIAL COMMUNICATIONS	910.00
10/18	INK LION DESIGNS, LLC	2,172.87
10/18	IRVING HS - IRVING ISD	240.00
10/18	JACE SCHREIBER	114.23
10/18	JACKSON VINES	240.00
10/18	JESSICA DOMINGUEZ	3.70
10/18	JOSEPH LUCAS	81.09
10/18	JUDITH CAWLEY	119.35
10/18	JULIA PAREDEZ	45.98
10/18	JULIA WILLETT-WEEKLY	1,450.50
10/18	KAY'S EMBLEMS INC	480.00
10/18	KIMBERLY CARRASCO	173.77
10/18	KRONOS INC.	8,250.00
10/18	LABATT FOOD SERVICE	77,941.96
10/18	LAURA SIKES	173.13
10/18	LAWNMOWER SALES AND SERVICE, INC	991.31
10/18	LEAD4WARD LLC	5,500.00
10/18	LINDE GAS & EQUIPMENT INC	157.63
10/18	LINDSEY GREATHOUSE	18.01
10/18	LISA WILLS	51.75

10/18	LONE STAR SIGNS OF WEST TEXAS	15,210.00
10/18	LORENZO R MASONSONG	105.00
10/18	LYNDSAY FREEMAN	52.53
10/18	LYNETA MENDOZA	28.69
10/18	MALINA ROUX	181.70
10/18	THE MARIACHI CONNECTION	504.55
10/18	MARK BENNETT	648.29
10/18	MARK BENNETT	3,700.00
10/18	MARK BENNETT	1,625.64
10/18	MARK KNOX FLOWERS	135.00
10/18	MATTHEW SPIVY	143.49
10/18	MELANA MOSS	184.91
10/18	MELISSA QUINTELA	10.02
10/18	MICAH PETTIGREW	11.59
10/18	MICHAEL JOE WILLIAMSON	69.30
10/18	MISTY HINER	43.23
10/18	MOAK CASEY & ASSOCIATES. INC.	675.00
10/18	N-TUNE MUSIC & SOUND INC	8,793.59
10/18	NATIONAL TRAVEL SYSTEMS	566.90
10/18	NIMBUS DRINKING WATER SYSTEMS	566.00
10/18	NOBUYUKI SHIRAISHI	123.00
10/18	ODESSA SIGN SOLUTION LLC	130.00
10/18	ODESSA SIGN SOLUTION LLC	2,274.50
10/18	SEWCO INC	6,839.53
10/18	FUNDRAISER CART	5,868.40
10/18	FUNDRAISER CART	592.10
10/18	CYNTHIA MOLINA	26.00
10/18	OTIS ELEVATOR COMPANY INC	1,644.00
10/18	PATRICIA LOGAN	197.82
10/18	PENSKE COMMERCIAL VEHICLES US LLC	194.63
10/18	SHANNON D GAYLOR	3,361.09
10/18	PETROLEUM TRADERS CORPORATION	29,004.83
10/18	PIRAINO CONSULTING, INC	102.00
10/18	PRESENCE LEARNING INC	5,875.00
10/18	PRISCILLA TORRES	65.18
10/18	QEP PROFESSIONAL BOOKS	479.25
10/18	QUIZZ INC	5,000.00
10/18	R WATER LLC	2,046.00
10/18	REGION 18 EDUCATION SERVICE CENTER	220.00
10/18	RENAISSANCE LEARNING INC	5,910.00
10/18	RENAISSANCE LEARNING INC	15,696.62
10/18	RENAISSANCE LEARNING INC	7,200.00
10/18	RENAISSANCE LEARNING INC	5,265.00
10/18	RILEY COFFMAN	281.32
10/18	RODNEY CHARLES ROMAN	900.00
10/18	RODNEY CHARLES ROMAN	240.00
10/18	ROSAS CAFE / BOBBY COX Co.	416.14
10/18	ROSE VALDERAZ	767.69
10/18	RYAN DAY	111.28
10/18	SAM'S CLUB DIRECT	39.80

10/18	SARAH PATTON	78.67	
10/18	SAVANNAH SOTO	22.32	
10/18	SCHOLASTIC NETWORK PARTNERS	1,800.00	
10/18	SCHOOLMINT INC	210,295.00	
10/18	SCOTT MURI	1,486.98	
10/18	SHALON JORDAN	33.75	
10/18	SHEENA SALCIDO	40.02	
10/18	CENTERING ON CHILDREN	1,788.00	
10/18	SIRIA DUTCHOVER	47.88	
10/18	SIRIUS EDUCATION SOLUTIONS LLC	347,100.00	
10/18	SLAM DUNK FOOD 2 LLC	768.00	
10/18	STAR TECH GROUP	10,000.00	
10/18	STEPHEN TROUB	450.00	
10/18	STEPHEN TROUB	200.00	
10/18	STERICYCLE	819.00	
10/18	STEVE BROWN	15.89	
10/18	STUDIES WEEKLY INC.	4,872.75	
10/18	SUL ROSS STATE UNIVERSITY	1,506.42	
10/18	SWEET PIZZA LLC	246.50	
10/18	SYSCO USA, INC	69,508.00	
10/18	FRANK E GOMEZ	3,600.00	
10/18	TESS DONNER	5,700.00	
10/18	TEXAS ASSOCIATION OF SCHOOL BOARDS	180.00	
10/18	TASB, INC	970.00	
10/18	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	695.00	
10/18	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	145.00	
10/18	TEXAS FOREIGN LANGUAGE ASSOCIATION	35.00	
10/18	TEXAS INTERNATIONAL BACCALAUREATE SCHOOLS	300.00	
10/18	THE HON COMPANY LLC C/O OFFICEWISE	4,685.52	
10/18	THE LINCOLN ELECTRIC COMPANY	1,650.00	
10/18	THE PITNEY BOWES	11,601.45	
10/18	THE SCRIPPS NATIONAL SPELLING BEE	187.50	
10/18	TRANSFINDER CORPORATION	9,475.00	
10/18	TRIDENT BEVERAGE INC	4,335.00	
10/18	TYLER TECHNOLOGIES INC	14,312.67	
10/18	TYSON PREPARED FOOD, INC.	65,297.52	
10/18	UIL MUSIC REGION 6	200.00	
10/18	UIL MUSIC REGION 6	200.00	
10/18	UNITED REFRIGERATION	533.77	
10/18	VERENICE SEVILLA	99.93	
10/18	VERIZON WIRELESS SERVICES LLC	4,035.09	
10/18	VICTORIA NORENA	72.51	
10/18	IMPERIAL BAG & PAPER LLC	56,549.77	
10/18	WHITNEY CREEKMORE	108.21	
10/18	WILLIAM KENT MCCORD	113.77	
10/18	WORLD'S FINEST CHOCOLATE INC	8,535.00	
10/18	XEROX CORPORATION	39,192.69	
10/18	YVETTE ABILA	281.93	
10/25	7 MINDSETS ACADEMY LLC	282	49,375.00
10/25	ACCELERATION ACADEMIES	83,369.00	

10/25	AMAZON CAPITAL SERVICES	45,087.37
10/25	AMAZON CAPITAL SERVICES	1,001.91
10/25	ANDREA MORENO HEWITT	665.47
10/25	ARIEL THURBER	669.40
10/25	AT&T	9,856.33
10/25	AT&T MOBILITY	57.61
10/25	ATHLETIC SUPPLY INC	12,995.00
10/25	ATKINS HOLLMAN JONES PEACOCK	14,723.61
10/25	AUDIO ACOUSTICS HEARING CENTERS	1,190.00
10/25	AUDRIE LUJAN	96.00
10/25	AUDRIE LUJAN	44.25
10/25	AUDRIE LUJAN	44.25
10/25	AUDRIE LUJAN	44.25
10/25	AUDRIE LUJAN	96.00
10/25	BERNARD HOOPER	945.00
10/25	BETSABE GONZALEZ SALCIDO	450.85
10/25	BIMBO BAKERIES USA	8,926.68
10/25	BLUE STAR BUS SALES LTD	98.98
10/25	BLUEFIN LLC	39,812.38
10/25	EMBI TEC	596.00
10/25	CAROLE BUHR	882.23
10/25	CAROLINA BIOLOGICAL SUPPLY CO	405.00
10/25	CAYLI BURNETT	774.27
10/25	CDW-G	326,862.93
10/25	CELESTE POTTER	35.00
10/25	CELESTE POTTER	39.10
10/25	CENGAGE LEARNING	15,377.25
10/25	CHERYL HINESLY	38.06
10/25	CHERYL WILSON	709.70
10/25	NBCEC INC	379.70
10/25	CHRISTOPHER BARTLETT	3,273.76
10/25	COLLEGE BOARD INSTITUTIONS	400.00
10/25	S&T ODESSA LLC	256.00
10/25	CRYSTAL BURGESS	19.52
10/25	CUSTOM WHOLESALE SUPPLY INC	5.35
10/25	CYNTHIA TALANCON	714.34
10/25	DANNY'S ASPHALT PAVING, INC.	4,250.00
10/25	DASH EDUCATION SOLUTIONS LLC	1,260.00
10/25	DAVID A. KOCH, PHD	350.00
10/25	DAVID CUPP	56.26
10/25	DAVIS DEMOGRAPHICS & PLANNING	3,400.00
10/25	DEBORAH OTTMERS	1,490.13
10/25	DR. ZELAYA EDUCATIONAL CONSULTING LLC	1,500.00
10/25	ED PRICE	1,634.70
10/25	EICHELBAUM WARDELL HANSEN POWELL & MUNOZ PC	60.00
10/25	ELEVATE YOUR CLASSROOM	3,900.00
10/25	ELISEO GOMEZ	20.37
10/25	ERIN CAMPOS-BUENO	160.00
10/25	ESPAK INC	4,920.00
10/25	FASTENAL COMPANY	643.30

10/25	G H DAIRY	30,402.90
10/25	GARDENDALE WATER CO	48.00
10/25	GRAINGER	4,860.90
10/25	GRANDE COMMUNICATIONS NETWORK LLC	3,186.71
10/25	GREEN LIGHT GROUP TOURS	113,824.20
10/25	HUMBERTO HERNANDEZ JR	13,127.60
10/25	INSTRUCTURE INC	41,387.50
10/25	IRIS ROCIO JIMENEZ	125.00
10/25	ISPHERE INNOVATION PARTNERS LLC	11,630.00
10/25	JACKSON VINES	410.00
10/25	JAYNE TILLERY	68.71
10/25	JENNIFER HERNANDEZ	1,229.17
10/25	JERIMIE HERNANDEZ	580.00
10/25	JESSICA GORE	160.00
10/25	JOHNNA ROSSON	21.94
10/25	JOY PRODUCTS OF CALIFORNIA INC	8,101.40
10/25	JUAN FUENTES	41.27
10/25	JUDITH CAWLEY	33.00
10/25	KASEY N GULLETT	774.27
10/25	KAY'S EMBLEMS INC	1,181.75
10/25	KELLIE THOMAS	47.42
10/25	LABATT FOOD SERVICE	62,517.86
10/25	UIL DISTRICT 2-6A	11,500.00
10/25	LAURA SIKES	151.44
10/25	LAUREN TAVAREZ	719.70
10/25	LILIA NANEZ	78.22
10/25	LINDE GAS & EQUIPMENT INC	428.95
10/25	LISA WILLS	160.00
10/25	LIZETTE REY	714.34
10/25	LONE STAR SIGNS OF WEST TEXAS	26,140.00
10/25	LORENZO R MASONSONG	120.00
10/25	LOVING GUIDANCE INC	13,310.00
10/25	MARGARITA ACOSTA	1,014.34
10/25	MARIA COSTILLA	8.78
10/25	MDT ALLSTAR CLEANERS	386.00
10/25	MELISSA COOPER	187.96
10/25	MICHAEL HAWTHORN	124.35
10/25	MIREN ECHALECU LOPEZ	1,229.17
10/25	MOAK CASEY & ASSOCIATES. INC.	450.00
10/25	MONK HOLDINGS LLC	850.00
10/25	INDEMIA IDENTITY & SECURITY USA LLC	1,307.04
10/25	NATALIE FITZGERALD	96.00
10/25	NATALIE FITZGERALD	44.25
10/25	NATALIE FITZGERALD	44.25
10/25	NATALIE FITZGERALD	44.25
10/25	NATALIE FITZGERALD	96.00
10/25	NATALIE FITZGERALD	40.48
10/25	NATIONAL FOOD GROUP INC	46,720.00
10/25	NCS PEARSON INC	5,394.00
10/25	THE NONPROFIT MANAGEMENT CENTER OF THE	300.00

10/25	SEWCO INC	8,114.76
10/25	OHS GRAPHIC DESIGN	45.00
10/25	ABILENE ISD CROSS COUNTRY	400.00
10/25	BEATRIZ FLORES	600.00
10/25	DENISE GAONA	300.00
10/25	DIAMOND SMITH	200.00
10/25	EMILY JACKSON	300.00
10/25	EMILY MARTINEZ	300.00
10/25	EMILY MARTINEZ	300.00
10/25	JEREMY STORY	300.00
10/25	JUAN MADRID	200.00
10/25	KAREN JACKSON	600.00
10/25	LINDA CONTRERAS	100.00
10/25	SAN ANTONIO ISD	120.00
10/25	VANESSA GARCIA	300.00
10/25	PACY GOMEZ	410.00
10/25	PERMIAN BASIN FOOTBALL CHAPTER	150.00
10/25	PERMIAN BASIN FOOTBALL CHAPTER	300.00
10/25	SHANNON D GAYLOR	185.07
10/25	PETROLEUM TRADERS CORPORATION	24,681.41
10/25	PLAYGROUNDS ETC	3,133.00
10/25	R WATER LLC	1,537.50
10/25	REBECCA TARIN	1,229.17
10/25	REGION 16 EDUCATION SERVICE CENTER	3,200.00
10/25	REGION 18 EDUCATION SERVICE CENTER	1,200.00
10/25	RICO B ENRIQUEZ	142.80
10/25	ROB RANKIN	105.00
10/25	RODNEY CHARLES ROMAN	90.00
10/25	RODNEY CHARLES ROMAN	660.00
10/25	ROSALITA GARCIA	33.73
10/25	ROSAS CAFE / BOBBY COX Co.	912.26
10/25	ROSELL D CAUFIELD	2,600.00
10/25	SCADA ACCESS INC	11,256.00
10/25	SCARBOROUGH SPECIALTIES, INC	491.89
10/25	SCHOOLMINT INC	18,047.77
10/25	SELSA LERMA	714.34
10/25	SEWELL FORD INC	35.03
10/25	SHELBYE HILL	350.00
10/25	SHELBYE HILL	300.00
10/25	SHERWIN WILLIAMS	1,361.10
10/25	SKILLSUSA TEXAS	150.00
10/25	SLAM DUNK FOOD 2 LLC	128.00
10/25	STEPHANIE WRIGHT	21.26
10/25	STEPHEN TROUB	550.00
10/25	STEWART & STEVENSON LLC	712.84
10/25	SULLIVAN SUPPLY SOUTH	45.00
10/25	SWIM SHOPS OF THE SOUTHWEST	336.00
10/25	SYSCO USA, INC	47,639.12
10/25	TAMMY HAWKINS	48.00
10/25	TEXAS ASSOCIATION OF SCHOOL	160.00

10/25	TEXAS BOOK COMPANY	6,179.40
10/25	TEXAS A&M UNIVERSITY	300.00
10/25	TASB, INC	40.00
10/25	TEXAS DEPARTMENT OF INFORMATION RESOURCES	395.48
10/25	TEXAS INTERNATIONAL BACCALAUREATE SCHOOLS	3,785.00
10/25	THE LINCOLN ELECTRIC COMPANY	300.00
10/25	THIRD FUTURE SCHOOLS TEXAS	174,546.96
10/25	TROPHY DEN	72.00
10/25	TYLER TECHNOLOGIES INC	104,734.83
10/25	TYSON PREPARED FOOD, INC.	6,578.55
10/25	UNIPAK CORPORATION	5,370.00
10/25	UNITED REFRIGERATION	480.00
10/25	UNITED SUPERMARKET LLC	534.73
10/25	UNIVERSE TECHNICAL TRANSLATION INC	660.37
10/25	THE UNIVERSITY OF TEXAS AT AUSTIN	1,700.00
10/25	UNIVERSITY OF TX-PERMIAN BASIN	300.00
10/25	UTSA FISCAL SERVICES	300.00
10/25	VANCE WASHINGTON	914.40
10/25	VIZOCOM ICT LLC	19,361.70
10/25	IMPERIAL BAG & PAPER LLC	27,200.82
10/25	WAYNE JEROD WOODALL	17.00
10/25	WEST TEXAS EDUCATORS	229,806.62
10/25	XEROX CORPORATION	11,371.11
10/25	YESENIA ORDONEZ	714.34
10/30	FAMILY SUPPORT PAYMENT CENTER	1,527.00
10/30	STATE OF NEW MEXICO	300.00
10/30	STATE OF NEW MEXICO	659.00
10/30	WEST TEXAS EDUCATORS	3,205.50
11/1	ACE MART RESTAURANT SUPPLY CO	2,139.92
11/1	ADONICA GALINDO	609.30
11/1	ALLISON R RAINWATER	500.00
11/1	AMARILIS VELEZ ORTIZ	206.33
11/1	AMAZON CAPITAL SERVICES	13,802.34
11/1	AMBER R MUNOZ	660.26
11/1	AMERICAN EXPRESS	11,887.22
11/1	AMERICAN FAMILY LIFE & CANCER	41.50
11/1	AMERICAN FAMILY LIFE & CANCER	6.00
11/1	AMPLIFY EDUCATION INC	80,000.00
11/1	AMY ANDERSON	340.50
11/1	AMY RENE HOSICK	125.00
11/1	ANDREA LEWIS	89.74
11/1	ANDREA LEWIS	31.70
11/1	ANGELA JOHNSON	241.50
11/1	ANNIE ARREDONDO	134.08
11/1	APOGEE COMPONENTS	922.12
11/1	ASSOCIATED SUPPLY CO INC	174.00
11/1	ASSOCIATION OF TEXAS	2,912.20
11/1	ATG LLC	7,900.00
11/1	ATHLETIC SUPPLY INC	13,085.00
11/1	ATKINS HOLLMAN JONES PEACOCK	12,486.92

11/1	ATLANTIS EDUCATIONAL SERVICES INC	10,515.00
11/1	AUSTIN TREVINO	3,326.84
11/1	BEATRIS MATA	355.50
11/1	BERKSHIRE PRODUCTION SUPPLY LLC	6,303.69
11/1	BIMBO BAKERIES USA	9,300.51
11/1	DICK BLICK COMPANY	1,774.64
11/1	BOOKBINDING & LAMINATING INC	249.50
11/1	BRAZOS DOOR & HARDWARE	21,195.00
11/1	CAITLIN COUCH	310.50
11/1	CANDI HERNANDEZ	250.00
11/1	CASSANDRA SANDOVAL	695.33
11/1	CATHERINE CARUSO	695.33
11/1	CDW-G	22,174.36
11/1	CECILIA NUNEZ	138.07
11/1	CECILIA VENEGAS	142.66
11/1	CHERYL WILSON	42.58
11/1	CHRISTINE MASON CONSULTING	2,000.00
11/1	CHRISTOPHER BARTLETT	133.78
11/1	COMMERCIAL ELECTRONIC SUPPLY	246.00
11/1	COMMUNITIES IN SCHOOLS OF THE PERMIAN BASIN INC	127,500.00
11/1	CONTROL TECHNOLOGIES INC	21,786.05
11/1	CROWN EQUIPMENT INC	120.00
11/1	CULLIGAN WATER CONDITIONING OF WEST TEXAS	183.00
11/1	CUMMINS SOUTHERN PLAINS LLC	783.20
11/1	CURRICULUM ASSOCIATES INC	4,000.00
11/1	CUSTOM WHOLESALE SUPPLY INC	124.15
11/1	CYNTHIA A ANDERSON	2,500.00
11/1	CYNTHIA RUBALCADO	355.50
11/1	DALE C. CALLEN, JR.	674.76
11/1	DAMIAN GAYTAN	1,187.00
11/1	DARREN POOL	500.00
11/1	DARREN POOL	500.00
11/1	DARREN POOL	350.00
11/1	DARREN POOL	275.00
11/1	DARREN POOL	500.00
11/1	DAVID HERNANDEZ	28.00
11/1	DEANN WEEKLY	59.40
11/1	DISCOUNT DANCE LLC	1,162.35
11/1	DS WATERS OF AMERICA INC	48.52
11/1	E-CONTROL SYSTEMS, INC.	380.00
11/1	ECISD EDUCATION FOUNDATION	422.00
11/1	ECOLAB INC	10,971.90
11/1	EDUPHORIA INCORPORATED	82,508.25
11/1	ELIZABETH GRAY	1,153.22
11/1	EPALLET INC	35,838.60
11/1	EXALANDER S MAGALLAN	595.40
11/1	FABIOLA SOTO	119.87
11/1	FAMILY & CONSUMER SCIENCES	26.88
11/1	FERGUSON FACILITIES SUPPLY	3,500.37
11/1	FIRST FINANCIAL ADMINISTRATORS	21,713.82

11/1	FIRST FINANCIAL ADMINISTRATORS	32,390.36
11/1	FIRST FINANCIAL ADMINISTRATORS	17,750.00
11/1	FIRST FINANCIAL ADMINISTRATORS	74,091.00
11/1	FIRST FINANCIAL ADMINISTRATORS	3,675.00
11/1	FIRST FINANCIAL ADMINISTRATORS	50.00
11/1	FIRST FINANCIAL ADMINISTRATORS	50.00
11/1	FIRST FINANCIAL ADMINISTRATORS	100.00
11/1	FIRST FINANCIAL ADMINISTRATORS	100.00
11/1	FIRST FINANCIAL ADMINISTRATORS	13,179.00
11/1	FIRST FINANCIAL ADMINISTRATORS	1,307.18
11/1	FIRST FINANCIAL ADMINISTRATORS	1,425.59
11/1	FIRST FINANCIAL ADMINISTRATORS	10,191.12
11/1	FIRST FINANCIAL ADMINISTRATORS	7,118.72
11/1	FIRST FINANCIAL ADMINISTRATORS	5,730.64
11/1	FIRST FINANCIAL ADMINISTRATORS	4,828.36
11/1	FIRST FINANCIAL ADMINISTRATORS	5,089.65
11/1	FIRST FINANCIAL ADMINISTRATORS	68,523.23
11/1	FIRST FINANCIAL ADMINISTRATORS	11,194.74
11/1	FIRST FINANCIAL ADMINISTRATORS	15,912.11
11/1	FIRST FINANCIAL ADMINISTRATORS	135,965.02
11/1	FIRST FINANCIAL ADMINISTRATORS	28,597.37
11/1	FIRST FINANCIAL ADMINISTRATORS	10.00
11/1	FIRST FINANCIAL ADMINISTRATORS	2,840.02
11/1	FORMATIVE LOOP, INC.	3,024.00
11/1	FRONTLINE TECHNOLOGIES GROUP LLC	1,000.00
11/1	G H DAIRY	32,973.87
11/1	GARDENDALE WATER CO	108.00
11/1	GLORIA AGUILAR	250.00
11/1	GOODSON SERVICE COMPANY	153.60
11/1	GRAINGER	4,002.96
11/1	GRANICUS LLC	695.00
11/1	HEALTH SERVICES ADMINISTRATION	998.40
11/1	HEALTH SERVICES ADMINISTRATION	27,097.00
11/1	HILLER PRINTING	7,360.00
11/1	HOME DEPOT USA INC - STORE #562	254.91
11/1	HORACE MANN INS CO	48.82
11/1	HUNT ADVERTISING & CONSULTING	45,335.52
11/1	IDALIA ARANDA CHAVEZ	674.29
11/1	ISTATION	10,500.00
11/1	JACKSON VINES	240.00
11/1	JEFF DANIELS	344.50
11/1	JENNIFER MEILE	15.46
11/1	JENNIFER MEILE	95.04
11/1	JENNIFER WIMBERLEY	241.50
11/1	JESSICA DOMINGUEZ	33.03
11/1	JNT RESOURCES PARTNERS, LP	5,889.63
11/1	JNT RESOURCES PARTNERS, LP	23,664.68
11/1	JNT RESOURCES PARTNERS LP	37,385.00
11/1	JORGE DIAZ	150.06
11/1	JOSE GALINDO	64.00

11/1	JOSE L DIAZ	340.00
11/1	JUANITA OCON	30.39
11/1	JUDITH CAWLEY	384.65
11/1	JULIANNA DENADAI	1,213.74
11/1	KAY'S EMBLEMS INC	1,509.25
11/1	KELLIE COLLINS	46.18
11/1	KELLIE WILKS	223.32
11/1	KELLIE WILKS	1,145.74
11/1	LABATT FOOD SERVICE	73,227.17
11/1	LEAD4WARD LLC	9,000.00
11/1	LINDE GAS & EQUIPMENT INC	1,601.53
11/1	LISA HULSEY	52.33
11/1	LONE STAR LEARNING	5,628.00
11/1	LVR COMMERCIAL FLOORING	224,792.20
11/1	MARK BENNETT	596.79
11/1	MARK BENNETT	448.67
11/1	MELINA RENTERIA	25.87
11/1	MELISSA S RIVERA	41.66
11/1	MICHAEL FLAX	270.00
11/1	MICHAEL FLAX	990.00
11/1	MICHAEL PEREZ	76.94
11/1	MONK HOLDINGS LLC	750.00
11/1	MSB CONSULTING GROUP LLC	2,094.56
11/1	N-TUNE MUSIC & SOUND INC	1,359.79
11/1	N2Y, LLC	33,538.18
11/1	NATIONAL FOOD GROUP INC	108,323.20
11/1	NATIONAL TRAVEL SYSTEMS	5,364.84
11/1	NAYELI MARTINEZ	28.69
11/1	NIMBUS DRINKING WATER SYSTEMS	270.00
11/1	NORMA JIMENEZ	78.08
11/1	ODESSA SIGN SOLUTION LLC	887.00
11/1	SEWCO INC	9,727.32
11/1	OTIS ELEVATOR COMPANY INC	1,525.75
11/1	OUT OF THE SHELL, LLC	30,414.30
11/1	PANORAMA EDUCATION	102,507.00
11/1	PENSKE COMMERCIAL VEHICLES US LLC	381.45
11/1	PERLA QUINTANA	350.00
11/1	PERLA QUINTANA	74.47
11/1	PETER C GORMAN	2,500.00
11/1	PETROLEUM TRADERS CORPORATION	9,758.18
11/1	PIRAINO CONSULTING, INC	371.00
11/1	POCKET NURSE ENTERPRISES INC	817.58
11/1	PRECISION BUSINESS MACHINES INC (PBM)	1,184.90
11/1	PRISCILLA TORRES	241.50
11/1	REGION 13 EDUCATION SERVICE CENTER	390.00
11/1	REGION 18 EDUCATION SERVICE CENTER	5,525.00
11/1	REGION 18 EDUCATION SERVICE CENTER	150.00
11/1	REGION 18 EDUCATION SERVICE CENTER	250.00
11/1	RENAISSANCE LEARNING INC	3,630.00
11/1	ROB RANKIN	125.00

11/1	ROB RANKIN	125.00	
11/1	RODNEY CHARLES ROMAN	240.00	
11/1	ROSA HERNANDEZ	33.60	
11/1	RYDER TRANSPORTATION	1,235.33	
11/1	SAM'S CLUB DIRECT	13,274.84	
11/1	SARAH L HAWKINS	78.00	
11/1	SEVERIN INTERMEDIATE HOLDINGS, LLC	3,872.79	
11/1	SHANNAKAY MCLEMORE	204.76	
11/1	SONIA ROCHA	116.85	
11/1	SOUTHWEST TEXAS EQUIPMENT DISTRIBUTORS, INC	60,544.00	
11/1	SUMMIT K12 HOLDING INC	6,480.00	
11/1	SUSAN HENDRICKS	190.50	
11/1	SYSCO USA, INC	35,458.48	
11/1	TAMMY HAWKINS	725.98	
11/1	TESS DONNER	6,375.00	
11/1	TEXAS ACADEMIC DECATHLON FOUNDATION	1,500.00	
11/1	TEXAS AFT AMP	296.00	
11/1	TEXAS ASSOCIATION FOR THE GIFTED & TALENTED	674.00	
11/1	TASB, INC	945.00	
11/1	TEXAS ASSOCIATION OF SCHOOL BOARDS, INC	5,025.70	
11/1	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	54.00	
11/1	TEXAS ASSOCIATION OF FUTURE EDUCATORS	805.00	
11/1	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	445.00	
11/1	TEXAS CLASSROOM TEACHERS ASSOC	4,643.00	
11/1	TXCSS MEMBERSHIP OFFICE	545.00	
11/1	TEA-CRT	630.00	
11/1	TEXAS ELEMENTARY PRINCIPALS & SUPERVISORS ASSOC	210.36	
11/1	TEXAS HIGH SCHOOL GYMNASTICS COACHES ASSOCIATION	320.00	
11/1	TEXAS HIGH SCHOOL GYMNASTICS COACHES ASSOCIATION	320.00	
11/1	TEXAS INDUSTRIAL VOCATIONAL ASSOCIATION	96.50	
11/1	TEXAS LIFE INSURANCE CO	123,381.34	
11/1	TEXAS STATE BOARD OF PHARMACY	275.00	
11/1	TEXAS STATE TEACHERS ASSOCIATION	37,209.55	
11/1	THE CINCINNATI LIFE INS. CO	10.02	
11/1	THE CINCINNATI LIFE INS. CO	10.02	
11/1	THE CINCINNATI LIFE INS. CO	224.48	
11/1	THE HON COMPANY LLC C/O OFFICEWISE	1,420.54	
11/1	THE SCRIPPS NATIONAL SPELLING BEE	187.50	
11/1	THIRD FUTURE SCHOOLS TEXAS	79,865.38	
11/1	THOMPSON & HORTON LLP	25,000.00	
11/1	TOM M. CARRIZALES	2,560.00	
11/1	TRACI AVILA	32.95	
11/1	TROPHY DEN	930.00	
11/1	TYSON PREPARED FOOD, INC.	38,312.64	
11/1	UNITED REFRIGERATION	480.00	
11/1	VALENTINA GONZALEZ	10,800.00	
11/1	VERIZON WIRELESS SERVICES LLC	5,205.90	
11/1	VICTORIA A GOMEZ	1,070.00	
11/1	IMPERIAL BAG & PAPER LLC	290	83,579.95
11/1	WATSON TRUCK & SUPPLY	3,610.20	

11/1	WAWONA FROZEN FOOD I	72,377.60
11/1	WORLD'S FINEST CHOCOLATE INC	5,520.00
11/1	XEROX CORPORATION	2,432.83
11/1	XEROX CORPORATION	660.23
11/1	YVETTE ABILA	958.31
11/2	AIDE EMILIANO	241.50
11/2	AMERICAN EXPRESS	4,333.10
11/2	IMELDA G LOYA	714.34
11/8	AARON ALEX MOLINA	23.06
11/8	ABYDOS LEARNING INTERNATIONAL LLC	375.00
11/8	AIDE EMILIANO	43.36
11/8	AIR TUTORS LLC	334,500.00
11/8	ALBERT J VALENCIA	229.11
11/8	AMAZON CAPITAL SERVICES	18,050.05
11/8	AMPLIFY EDUCATION INC	10,000.00
11/8	ANAHI T FIERRO	7.40
11/8	ANDREA VALERO	18.01
11/8	ANDRES DANIEL N BARAJAS	71.27
11/8	ANGELA AGUIRRE	89.60
11/8	ANGELA JOHNSON	62.09
11/8	ANH NGUYEN	83.91
11/8	AT&T	1,199.73
11/8	AT&T	73.58
11/8	AT&T	123.40
11/8	ATHLETIC SUPPLY INC	8,262.00
11/8	AUDIO ACOUSTICS HEARING CENTERS	550.00
11/8	BALS DURHAM LP	16,800.00
11/8	BELINDA ROSE LEE	700.00
11/8	BETHANY VIZENA	106.77
11/8	BETSY CLARK	433.48
11/8	BILLIE GAMBOA	52.92
11/8	BIMBO BAKERIES USA	7,261.94
11/8	BLAIR LAWSON	134.40
11/8	BLAKE MCDONALD	17.62
11/8	BLANCA ANAYA	26.33
11/8	BLUEFIN LLC	64,967.29
11/8	BRIDGETTE CASAS	82.66
11/8	BRITTANY CROWLEY	32.16
11/8	BRITTANY SWAIM	110.17
11/8	BWI COMPANIES INC	1,117.72
11/8	SPARKLIGHT	842.79
11/8	CALEB G WILLIAMS	58.55
11/8	CAVALLO ENERGY TEXAS LLC	137.93
11/8	CAROLE BUHR	88.50
11/8	CREATIVE ART TREASURES	285.00
11/8	CECILIA NUNEZ	1,268.00
11/8	CECILIA VENEGAS	1,268.00
11/8	CELESTE POTTER	101.20
11/8	CHAD PETERSON	500.00
11/8	CHANTAL HERNANDEZ	39.69

11/8	CHARTER WASTE INC.	87.89
11/8	NBCEC INC	199.50
11/8	CHRISTOPHER MILLS	55.61
11/8	CIRCLE P RANCH SUPPLY INC	141.94
11/8	CLARISA ARRAS	262.57
11/8	CONTROL TECHNOLOGIES INC	2,261.00
11/8	CREATIVE LANGUAGE CLASS LLC	200.00
11/8	CRISTA MITCHEL	60.46
11/8	CRISTINA DOMINGUEZ	25.87
11/8	CULLIGAN WATER CONDITIONING OF WEST TEXAS	216.50
11/8	CUSTOM WHOLESALE SUPPLY INC	1,724.20
11/8	DANA SAFETY SUPPLY	3,314.76
11/8	DANIEL BUSTAMANTE	181.57
11/8	DANIEL RAMIREZ	188.64
11/8	DAVID A. KOCH, PHD	350.00
11/8	DAVID CORRAL	55.17
11/8	DAVID LAY	849.50
11/8	DEANNA MCBRIDE	101.92
11/8	DEBRA BYNUM	50.63
11/8	DINA JOINER	16.44
11/8	DRONEBLOCKS LLC	2,995.00
11/8	DS WATERS OF AMERICA INC	51.46
11/8	EDLIN ROMAN	700.00
11/8	ELIZABETH QUINTELA	8.91
11/8	ELLEN NOEL ART MUSEUM	3,500.00
11/8	ELVIA RAMIREZ	15.46
11/8	EMILEE TRAMMEL	24.56
11/8	EVA FRANKS	43.16
11/8	FRANCESCA FLORANCE	73.43
11/8	G H DAIRY	33,859.05
11/8	LET'S GAB PLLC	4,350.00
11/8	GABRIELLA HOLGUIN	95.69
11/8	GARDENDALE WATER CO	374.00
11/8	GARY MCMILLAN	88.82
11/8	GENA ALVARADO	716.56
11/8	GINGER STOREY	545.25
11/8	GOODSON SERVICE COMPANY	607.00
11/8	GRACIE QUINTELA	26.53
11/8	GRAINGER	2,934.34
11/8	HEINEMANN	205,331.28
11/8	HEINEMANN	4,410.76
11/8	HANNAH HELDT	61.11
11/8	HEATHER BLAND	628.55
11/8	HOME DEPOT USA INC - STORE #562	2,191.34
11/8	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	15,000.00
11/8	HUGO PAUL STIERHOLZ	350.00
11/8	HUMBERTO HERNANDEZ JR	18,344.98
11/8	HUNT ADVERTISING & CONSULTING	5,908.50
11/8	HURT EXTERMINATING	55,500.00
11/8	INSOURCE INSURANCE GROUP, LLC	71.00

11/8	ISABEL CARDONA	355.50
11/8	KEVIN D BALLARD INC	5,875.95
11/8	JALISIA CONEY	34.13
11/8	JANA AVERY	50.57
11/8	JENNIFER WIMBERLEY	72.90
11/8	JERMIL LEWIS	350.00
11/8	JESUS VALERIANO	96.00
11/8	JESUS VALERIANO	1,187.00
11/8	JOCELYNE AGUERO	47.23
11/8	JOIE SEATON	78.60
11/8	JUDITH CAWLEY	15.90
11/8	JUDY RAMIREZ	88.69
11/8	JULIA PAREDEZ	42.05
11/8	JUMBURRITO	230.25
11/8	KARIME MELENDEZ	39.04
11/8	KATARINA GARCIA	25.02
11/8	KAY'S EMBLEMS INC	688.75
11/8	KELLIE COLLINS	86.00
11/8	KENNEDI HERNANDEZ	150.00
11/8	KENNER PRINTING	1,348.00
11/8	LA MARGARITA	10,050.00
11/8	LABATT FOOD SERVICE	106,344.50
11/8	LAKRISHA RODRIGUEZ	14.15
11/8	LAREE MORRIS	716.56
11/8	LEAD4WARD LLC	225.00
11/8	LINDE GAS & EQUIPMENT INC	160.57
11/8	LINDSEY GREATHOUSE	90.53
11/8	LISA HULSEY	66.09
11/8	LONE STAR LEARNING	3,283.00
11/8	LOVING GUIDANCE INC	2,860.60
11/8	LOWE'S HOME IMPROVEMENT	3,810.43
11/8	LUISANA MAURICIO	18.47
11/8	LYNDSAY FREEMAN	93.80
11/8	MACKENZIE WEATHERFORD	54.56
11/8	MAGDA RODRIGUEZ	47.16
11/8	MAHIRA SALINAS	95.24
11/8	MALCOLM XAVIER ERVIN	700.00
11/8	MANUELA ESCAJEDA	140.11
11/8	MARGARITA BROOKER	29.67
11/8	MARLA HOPPINS	165.45
11/8	MARTA ALVARADO	700.00
11/8	MICHAEL HAWLEY	795.14
11/8	MICHAEL JOE WILLIAMSON	57.18
11/8	MICHELLE GALINDO	30.26
11/8	MIGHTY WASH OPERATIONS LLC	1,475.00
11/8	MIGUEL TORRES	106.30
11/8	MONK HOLDINGS LLC	354.00
11/8	N-TUNE MUSIC & SOUND INC	23,370.00
11/8	NATALIE BERRIDGE	45.06
11/8	NATIONAL FOOD GROUP INC	24,960.00

11/8	NATIONAL PROPERTY SUPPLY	1,672.95
11/8	NATIONAL TRAVEL SYSTEMS	10,533.27
11/8	NORA ISELA CRUZ	94.12
11/8	ODESSA COLLEGE	18,900.00
11/8	ODESSA FAMILY YMCA	78,556.00
11/8	SEWCO INC	15,247.57
11/8	OLIVIA PORRAS	111.82
11/8	ONCE RAMOS LLC	1,376.00
11/8	ORLANDO BONNEY	74.15
11/8	PATHWAYZ COMMUNICATIONS INC	5,305.40
11/8	PATRICIA HAGMAN	28.56
11/8	PERLA QUINTANA	1,794.62
11/8	SHANNON D GAYLOR	465.00
11/8	PERMIAN MOVERS, INC.	1,584.00
11/8	PERRY JOHNSON	250.00
11/8	PETROLEUM TRADERS CORPORATION	50,188.58
11/8	PRISCILLA TORRES	82.14
11/8	PROJECT LEAD THE WAY INC	17,589.75
11/8	RANDY LIGHTFOOT	336.93
11/8	REALITYWORKS	5,772.25
11/8	REGION 18 EDUCATION SERVICE CENTER	450.00
11/8	ROCHELLE SCHIELE	196.87
11/8	ROCIO DAVILA	62.09
11/8	ROSA HERNANDEZ	16.90
11/8	ROSA L BEATTY	50.32
11/8	ROSA M DOMINGUEZ	80.96
11/8	ROSAS CAFE / BOBBY COX Co.	814.21
11/8	RYDER TRANSPORTATION	1,415.75
11/8	SALLY POOL	235.61
11/8	SANDRA VALDERAZ	200.00
11/8	SANDY AICINENA	493.87
11/8	SANDY EMMERSON	700.00
11/8	SCIENCE TEACHERS ASSOCIATION OF TEXAS	1,425.00
11/8	SCOTT WALKER	192.77
11/8	SHELLEY WRIGHT	83.84
11/8	SHERWIN WILLIAMS	121.43
11/8	SIRIA DUTCHOVER	42.18
11/8	SLAM DUNK FOOD 2 LLC	128.00
11/8	SULLIVAN SUPPLY SOUTH	1,325.95
11/8	SWEET PIZZA LLC	589.98
11/8	SWIM SHOPS OF THE SOUTHWEST	1,296.00
11/8	SYSCO USA, INC	132,485.01
11/8	TERACIA JERNIGAN	716.56
11/8	TERESA MOLINAR	37.99
11/8	TEXAS ACADEMIC DECATHLON FOUNDATION	1,500.00
11/8	TASB, INC	180.00
11/8	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	790.00
11/8	TEXAS DEPARTMENT OF PUBLIC SAFETY	178.00
11/8	TEXAS EXCAVATION SAFETY SYSTEM, INC.	12.35
11/8	TEYSHA TINDOL	1,716.00

11/8	THE LINCOLN ELECTRIC COMPANY	165.30
11/8	THIRD FUTURE SCHOOLS TEXAS	87,258.54
11/8	TORI HENDERSON	130.67
11/8	TRACI AVILA	22.86
11/8	TRANSFINDER CORPORATION	5,000.00
11/8	TYSON PREPARED FOOD, INC.	52,668.54
11/8	UNITED REFRIGERATION	20.81
11/8	US FOODS, INC.	437.88
11/8	THE UNIVERSITY OF TEXAS AT TYLER	625.00
11/8	VALERIE STILES	56.91
11/8	VANESSA ALONZO	200.00
11/8	VANESSA ZOELZER	52.20
11/8	VEX ROBOTICS INC	8,609.78
11/8	VICTORIA NORENA	75.52
11/8	IMPERIAL BAG & PAPER LLC	3,468.50
11/8	WEIDNER & PHILLIPS LTD BY F & B OPERATORS	363.85
11/8	XEROX CORPORATION	30,403.05
11/8	YVONNE FRANCO	85.35
10/5	AETNA LIFE INSURANCE COMPANY	16,579.96
10/5	PCARX LLC	96,577.42
10/5	CAREATC INC	4,663.99
10/5	CAREATC INC	4,056.00
10/5	UTPB	186,178.00
10/5	CAREATC INC	7,222.22
10/5	CAREATC INC	96,039.32
10/5	THIRD FUTURE SCHOOLS TEXAS	1,106,225.00
10/5	WELLSPRING TELEHEALTH	11,280.00
10/10	AETNA LIFE INSURANCE COMPANY	251,927.47
10/10	PCARX LLC	74,933.95
10/12	AETNA LIFE INSURANCE COMPANY	111,363.00
10/19	AETNA LIFE INSURANCE COMPANY	456,744.41
10/16	PCARX LLC	20,980.00
10/16	PCARX LLC	159,049.01
10/23	AETNA LIFE INSURANCE COMPANY	436,588.50
10/23	PCARX LLC	147,672.47
10/30	AETNA LIFE INSURANCE COMPANY	520,683.24
10/30	PCARX LLC	173,630.80
	TOTAL NUMBER OF CHECKS WRITTEN FOR DISTRICT	1232
	TOTAL AMOUNT WRITTEN FOR DISTRICT	\$ 15,531,242.18



## **REQUEST FOR APPROVAL OF THE QUARTERLY INVESTMENT REPORT**

Attached is a quarterly report on District investments representing investments for the months of July 2023 – September 2023. The District’s investments are governed by the Public Funds Investment Act, Texas Government Code (Chapter 2256) and legal and local policies CDA. Every effort is made to maximize investment earnings while protecting the District’s assets.

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

\*\*\*\*\*

Administrative Recommendation:

Approval of Quarterly Investment Report



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 QUARTERLY REPORT OF INVESTMENTS  
 FOR THE PERIOD FROM JULY 1, 2023 THRU SEPTEMBER 30, 2023

	BEGINNING BALANCE @ COST	No.	ADDITIONS AMOUNT	No.	DEDUCTIONS AMOUNT	INTEREST EARNED	ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)	
<b>TEXPOOL</b>												
GENERAL FUND	\$ 14,488,507.41	91	77,910,761.14	18	80,119,344.14	119,812.90	\$ 12,399,737.31	91.11%	\$ 12,399,737.31	\$ 12,399,737.31	\$ -	
SCHOOL NUTRITION FUND	939,695.53	0	-	0	-	12,488.19	952,183.72	7.00%	952,183.72	952,183.72	-	
DEBT SERVICE FUND	-	0	-	0	-	-	-	0.00%	-	-	-	
MEDICAL TRUST FUND	-	0	-	0	-	-	-	0.00%	-	-	-	
WORKER'S COMP FUND	-	0	-	0	-	-	-	0.00%	-	-	-	
SPECIAL FUNDS	254,843.57	0	-	1	1,100.00	3,385.16	257,128.73	1.89%	257,128.73	257,128.73	-	
<b>TEXPOOL</b>	<b>\$ 15,683,046.51</b>	<b>91</b>	<b>77,910,761.14</b>	<b>19</b>	<b>80,120,444.14</b>	<b>135,686.25</b>	<b>\$ 13,609,049.76</b>	<b>100.00%</b>	<b>\$ 13,609,049.76</b>	<b>\$ 13,609,049.76</b>	<b>\$ -</b>	
% OF GRAND TOTAL	12.21%						12.67%					
<b>TEXPOOL PRIME</b>												
GENERAL FUND	\$ 8,233,886.66	1	10,000,000.00	4	4,089,139.69	145,310.79	\$ 14,290,057.76	39.00%	\$ 14,290,057.76	\$ 14,290,057.76	\$ -	
DEBT SERVICE FUND	16,789,042.12	3	583,483.83	5	8,889,648.25	168,900.77	8,651,778.47	23.61%	8,651,778.47	8,651,778.47	-	
MEDICAL TRUST FUND	8,391,362.92	3	4,725,000.00	16	6,575,000.00	90,038.21	6,631,401.13	18.10%	6,631,401.13	6,631,401.13	-	
WORKER'S COMP FUND	6,969,519.01	0	-	0	-	96,898.60	7,066,417.61	19.29%	7,066,417.61	7,066,417.61	-	
<b>TEXPOOL PRIME</b>	<b>\$ 40,383,810.71</b>	<b>7</b>	<b>15,308,483.83</b>	<b>25</b>	<b>19,553,787.94</b>	<b>501,148.37</b>	<b>\$ 36,639,654.97</b>	<b>100.00%</b>	<b>\$ 36,639,654.97</b>	<b>\$ 36,639,654.97</b>	<b>\$ -</b>	
% OF GRAND TOTAL	31.45%						34.11%					
<b>LONE STAR</b>												
GENERAL FUND	\$ 241,159.37	0	-	0	-	3,201.45	\$ 244,360.82	26.29%	\$ 244,360.82	\$ 244,360.82	\$ -	
WORKER'S COMP FUND	676,103.71	0	-	0	-	8,975.04	685,078.75	73.71%	685,078.75	685,078.75	-	
<b>LONE STAR</b>	<b>\$ 917,263.08</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>12,176.49</b>	<b>\$ 929,439.57</b>	<b>100.00%</b>	<b>\$ 929,439.57</b>	<b>\$ 929,439.57</b>	<b>\$ -</b>	
% OF GRAND TOTAL	0.71%						0.87%					
<b>NEXBANK MONEY MARKET</b>												
GENERAL FUND	\$ 10,448,786.57	0	-	0	-	144,861.91	\$ 10,593,648.48	100.00%	\$ 10,593,648.48	\$ 10,593,648.48	\$ -	
<b>NEXBANK MONEY MARKET</b>	<b>\$ 10,448,786.57</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>144,861.91</b>	<b>\$ 10,593,648.48</b>	<b>100.00%</b>	<b>\$ 10,593,648.48</b>	<b>\$ 10,593,648.48</b>	<b>\$ -</b>	
% OF GRAND TOTAL	8.14%						9.86%					
<b>TEXSTAR</b>												
GENERAL FUND	\$ 8,394,314.86	0	-	0	-	111,349.95	\$ 8,505,664.81	44.91%	\$ 8,505,664.81	\$ 8,505,664.81	\$ -	
INSURANCE RECOVERY	5,196,685.41	0	5,115,786.26	0	-	119,573.62	10,432,045.29	55.09%	10,432,045.29	10,432,045.29	-	
<b>TEXSTAR</b>	<b>\$ 13,591,000.27</b>	<b>0</b>	<b>5,115,786.26</b>	<b>0</b>	<b>0.00</b>	<b>230,923.57</b>	<b>\$ 18,937,710.10</b>	<b>100.00%</b>	<b>\$ 18,937,710.10</b>	<b>\$ 18,937,710.10</b>	<b>\$ -</b>	
% OF GRAND TOTAL	10.58%						17.63%					
<b>TCG DIRECTED INVESTMENTS</b>												
GENERAL FUND	\$ 2,927,923.05	0	2,429,011.85	1	2,953,400.92	6,349.56	\$ 2,409,883.54	100.00%	\$ 2,409,883.54	\$ 2,436,904.90	\$ 27,021.36	
<b>TCG DIRECTED INVESTMENTS</b>	<b>\$ 2,927,923.05</b>	<b>0</b>	<b>2,429,011.85</b>	<b>1</b>	<b>2,953,400.92</b>	<b>6,349.56</b>	<b>\$ 2,409,883.54</b>	<b>100.00%</b>	<b>\$ 2,409,883.54</b>	<b>\$ 2,436,904.90</b>	<b>\$ 27,021.36</b>	
% OF GRAND TOTAL	2.28%						2.24%					
<b>TEXAS CLASS</b>												
GENERAL FUND	\$ 43,198,522.92	1	325,000.00	1	21,000,000.00	495,289.50	\$ 23,018,812.42	94.74%	\$ 23,018,812.42	\$ 23,018,812.42	\$ -	
CHAPTER 313	1,260,083.47	-	-	-	0.00	17,392.66	1,277,476.13	6.75%	1,277,476.13	1,277,476.13	-	
<b>TEXAS CLASS</b>	<b>\$ 44,458,606.39</b>	<b>1</b>	<b>325,000.00</b>	<b>1</b>	<b>21,000,000.00</b>	<b>512,682.16</b>	<b>\$ 24,296,288.55</b>	<b>100.00%</b>	<b>\$ 24,296,288.55</b>	<b>\$ 24,296,288.55</b>	<b>\$ 0.00</b>	
% OF GRAND TOTAL	34.62%						22.62%					
<b>TOTAL ALL INVESTMENTS</b>	<b>\$ 128,410,436.58</b>	<b>99</b>	<b>101,089,043.08</b>	<b>46</b>	<b>123,627,633.00</b>	<b>1,543,828.31</b>	<b>\$ 107,415,674.97</b>	<b>100.00%</b>	<b>\$ 107,415,674.97</b>	<b>\$ 107,442,696.33</b>	<b>\$ 27,021.36</b>	

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 QUARTERLY REPORT OF INVESTMENTS  
 FOR THE PERIOD FROM JULY 1, 2023 THRU SEPTEMBER 30, 2023

	BEGINNING BALANCE @ COST	No.	ADDITIONS AMOUNT	No.	DEDUCTIONS AMOUNT	INTEREST EARNED	ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)
<b>RECAP</b>											
<b>ALL FUNDS</b>											
GENERAL FUND	\$ 87,933,100.84	93	90,664,772.99	24	108,161,884.75	1,026,176.06	\$ 71,462,165.14	66.53%	\$ 71,462,165.14	\$ 71,489,186.50	\$ 27,021.36
SCHOOL NUTRITION FUND	939,695.53	0	-	0	-	12,488.19	952,183.72	0.89%	952,183.72	952,183.72	-
DEBT SERVICE FUND	16,789,042.12	3	583,483.83	5	8,889,648.25	168,900.77	8,651,778.47	8.05%	8,651,778.47	8,651,778.47	-
MEDICAL TRUST FUND	8,391,362.92	3	4,725,000.00	16	6,575,000.00	90,038.21	6,631,401.13	6.17%	6,631,401.13	6,631,401.13	-
WORKER'S COMP FUND	7,645,622.72	0	-	0	-	105,873.64	7,751,496.36	7.22%	7,751,496.36	7,751,496.36	-
SPECIAL FUNDS	254,843.57	0	-	1	1,100.00	3,385.16	257,128.73	0.24%	257,128.73	257,128.73	-
INSURANCE RECOVERY CHAPTER 313	5,196,685.41	0	5,115,786.26	0	-	119,573.62	10,432,045.29	9.71%	10,432,045.29	10,432,045.29	-
	1,260,083.47	-	-	-	-	17,392.66	\$ 1,277,476.13	0.07%	\$ 1,277,476.13	1,277,476.13	\$ -
<b>TOTAL</b>	<b>\$ 128,410,436.58</b>	<b>99</b>	<b>101,089,043.08</b>	<b>46</b>	<b>123,627,633.00</b>	<b>1,543,828.31</b>	<b>\$ 107,415,674.97</b>	<b>100.00%</b>	<b>\$ 107,415,674.97</b>	<b>\$ 107,442,696.33</b>	<b>\$ 27,021.36</b>
<b>ALL INVESTMENTS</b>											
HIGH YIELD SAVINGS	\$ -	0	-	0	-	-	\$ -	0.00%	\$ -	\$ -	\$ -
TEXPOOL	15,683,046.51	91	77,910,761.14	19	80,120,444.14	135,686.25	13,609,049.76	12.67%	13,609,049.76	13,609,049.76	-
TEXPOOL PRIME	40,383,810.71	7	15,308,483.83	25	19,553,787.94	501,148.37	36,639,654.97	34.11%	36,639,654.97	36,639,654.97	-
LONE STAR	917,263.08	0	-	0	-	12,176.49	929,439.57	0.87%	929,439.57	929,439.57	-
NEXBANK MONEY MARKET SAVINGS	10,448,786.57	0	-	0	-	144,861.91	10,593,648.48	9.86%	10,593,648.48	10,593,648.48	-
TEXSTAR	13,591,000.27	0	5,115,786.26	0	-	230,923.57	18,937,710.10	17.63%	18,937,710.10	18,937,710.10	-
TCG DIRECTED INVESTMENTS	2,927,923.05	0	2,429,011.85	1	2,953,400.92	6,349.56	2,409,883.54	2.24%	2,409,883.54	2,436,904.90	27,021.36
TEXAS CLASS	44,458,606.39	1	325,000.00	1	21,000,000.00	512,682.16	24,296,288.55	22.62%	24,296,288.55	24,296,288.55	-
<b>TOTAL</b>	<b>\$ 128,410,436.58</b>	<b>99</b>	<b>101,089,043.08</b>	<b>46</b>	<b>123,627,633.00</b>	<b>1,543,828.31</b>	<b>\$ 107,415,674.97</b>	<b>100.00%</b>	<b>\$ 107,415,674.97</b>	<b>\$ 107,442,696.33</b>	<b>\$ 27,021.36</b>

**NOTES:**

Weighted Average Maturity for ECISD is 1 day for all bank accounts and pooled investments. Weighted Average Maturity for TCG Directed Investments portfolio ranges from 1 day to 4 months.

GASB Statement No. 31 requires all investments to be reported at fair market value (FMV) except for money market investments, investment with maturities less than 12 months at time of purchase and nonparticipating contracts (CD's). At 9/30/2023 the School District's TCG Directed Investments qualified for fair market recognition.

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

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

PREPARED BY:

MORGAN EATON  
ASSISTANT DIRECTOR OF FINANCE

ALBESSA CHAVEZ  
EXECUTIVE DIRECTOR OF FINANCE

DEBORAH OTTMERS  
CHIEF FINANCIAL OFFICER

*Morgan Eaton*  
*Albessa Chavez*  
*Deborah Ottmers*

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
 REPORT OF EARNINGS  
 JULY 1, 2023 THRU SEPTEMBER, 2023

**SUMMARY INVESTMENT EARNINGS**

(UNAUDITED)

<u>FUND</u>	<u>TEXPOOL</u>	<u>TEXPOOL PRIME</u>	<u>LONE STAR</u>	<u>TEXSTAR</u>	<u>NEXBANK MONEY MARKET SAVINGS</u>	<u>TCG DIRECTED INVESTMENTS</u>	<u>TEXAS CLASS</u>	<u>TOTAL</u>
GENERAL	\$ 119,812.90	\$ 145,310.79	\$ 3,201.45	\$ 111,349.95	\$ 144,861.91	\$ 6,349.56	\$ 495,289.50	\$ 1,026,176.06
SCHOOL NUTRITION	12,488.19	-	-	-	-	-	-	12,488.19
DEBT SERVICE	-	168,900.77	-	-	-	-	-	168,900.77
MEDICAL TRUST	-	90,038.21	-	-	-	-	-	90,038.21
WORKER'S COMP	-	96,898.60	8,975.04	-	-	-	-	105,873.64
SPECIAL FUNDS	3,385.16	-	-	-	-	-	-	3,385.16
INSURANCE REC	-	-	-	119,573.62	-	-	-	119,573.62
CHAPTER 313	-	-	-	-	-	-	17,392.66	17,392.66
	<u>\$ 135,686.25</u>	<u>\$ 501,148.37</u>	<u>\$ 12,176.49</u>	<u>\$ 230,923.57</u>	<u>\$ 144,861.91</u>	<u>\$ 6,349.56</u>	<u>\$ 512,682.16</u>	<u>\$ 1,543,828.31</u>
PERCENT OF TOTAL	8.79%	32.46%	0.79%	14.96%	9.38%	0.41%	33.21%	100.00%

**SUMMARY OF VARIOUS EARNINGS RATES**

<u>PERIOD</u>	<u>TEXPOOL</u>	<u>TEXPOOL PRIME</u>	<u>LONE STAR</u>	<u>TEXSTAR</u>	<u>NEXBANK MONEY MARKET SAVINGS</u>	<u>TCG DIRECTED INVESTMENTS</u>	<u>TEXAS CLASS</u>	<u>COMPARISON 90 DAY T-BILL</u>
JULY 2023	5.1238%	5.3597%	5.1194%	5.1148%	5.3000%	0.4200%	5.3245%	5.3300%
AUGUST 2023	5.3047%	5.5628%	5.2984%	5.2974%	5.5500%	0.4300%	5.4752%	5.4100%
SEPTEMBER 2023	5.3218%	5.5512%	5.3238%	5.3105%	5.5500%	0.4400%	5.5213%	5.4300%
OCTOBER 2023								
NOVEMBER 2023								
DECEMBER 2023								
JANUARY 2024								
FEBRUARY 2024								
MARCH 2024								
APRIL 2024								
MAY 2024								
JUNE 2024								
AVERAGE FOR PERIOD	<u>5.2501%</u>	<u>5.4912%</u>	<u>5.2472%</u>	<u>5.2409%</u>	<u>5.4667%</u>	<u>0.4300%</u>	<u>5.4403%</u>	<u>5.3900%</u>
	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)



## **REQUEST FOR APPROVAL OF ODESSA HIGH SCHOOL PERFORMING ARTS STUDENTS OUT-OF-STATE TRAVEL TO NEW YORK, NY**

The Odessa HS Performing Arts (Band, Choir, Harp, Orchestra & Theatre) are requesting to travel to New York, NY, from May 30 – June 3, 2024. The group will have the opportunity to attend a Broadway performance and will have access to a Q&A session after the performance. While in NYC, the group will visit the 9/11 museum, attend a NY baseball game, and tour Radio City Music Hall. The group will consist of approximately 75 students and chaperones. Preliminary cost projections are \$2,600 per participant, and the students will be fundraising a portion of this money. The cost of the trip will cover transportation, activities, housing expenses, and a majority of the meals. Trip insurance is required for all participants, in the event that the trip needs to be cancelled.

### Exhibit A—Request for Trip Approval

Date of request: August 8, 2023

Date/time of departure: 5/30/2024 (ETD not known yet) a.m. or p.m. (circle one)

Date/time of return: 6/3/2024 (ETA not known yet) a.m. or p.m. (circle one)

Destination of trip: New York, NY

Purpose of trip, i.e., event to be attended, instructional value of the trip:

We will be touring NYC to watch Broadway shows, participate in a clinic with Broadway/Symphony performers, see the 9/11 memorial and museum, and visit other historical locations within the city.

Estimate of any permissible fees associated with the trip: \$2600

District employee sponsor and organization: Ginger Storey & Stephanie Burton

Number of students participating: 75

Number of chaperones participating: 9

Name of Chaperone	Criminal History Check Requested (circle one)
Sonia Campos Jimmy Olague Jose Campos	<input checked="" type="radio"/> Yes <input type="radio"/> No
Eric Montgomery John Benton	<input checked="" type="radio"/> Yes <input type="radio"/> No
Francesca Florance Chyree LeMaster	<input checked="" type="radio"/> Yes <input type="radio"/> No

Signature of District employee sponsor: *Ginger Storey*

STUDENT ACTIVITIES  
TRAVEL

FMG  
(EXHIBIT)

**For Office Use Only**

**School-sponsored trip:**

- Approved
- Denied


Reason, if denied:

---

**Chaperone approval or denial:**

Name of Chaperone	Criminal History Check Completed (circle one)	Decision (circle one)
Sonia Campos Jimmy Olague	Yes No	Approved Denied
Eric Montgomery John Benton	Yes No	Approved Denied
Francesca Florance Chyree LeMaster	Yes No	Approved Denied

Principal's Approval:

  
(Signature)

10-2-23  
(Date)

Superintendent or Designee Approval:

  
(Signature)

10/24/23  
(Date)

Board Approval:

\_\_\_\_\_  
(Signature -Required for Out-of-State Travel)

\_\_\_\_\_  
(Date)



## NEW YORK CITY

# Odessa High School Performing Arts

### Thursday, May 30th

- Arrive at the Midland Odessa Airport
- Depart on flight TBD
- Lunch in the connecting airport (on own)
- Arrive in the Big Apple, New York, NY
- Meet your Green Light tour manager
- Board bus
- Walk through Central Park
- Dinner at Havana Central
- See Wicked on Broadway
- Group photo in Times Square
- Check into hotel in Manhattan

### Friday, May 31st

- Breakfast at the hotel
- Broadway Clinics, learn a piece from a Broadway taught by a member of the cast or pit (separate for choir/instrumental)
- Lunch in Rockefeller Center
- Shopping on Fabulous 5<sup>th</sup> Avenue
- Tour of Radio City Music Hall
- Dinner at Ellen's Stardust Diner
- Choice of show: Aladdin, & Juliet, or a NY Philharmonic Concert

### Saturday, June 1st

- Breakfast at the hotel
- Visit One World Observatory

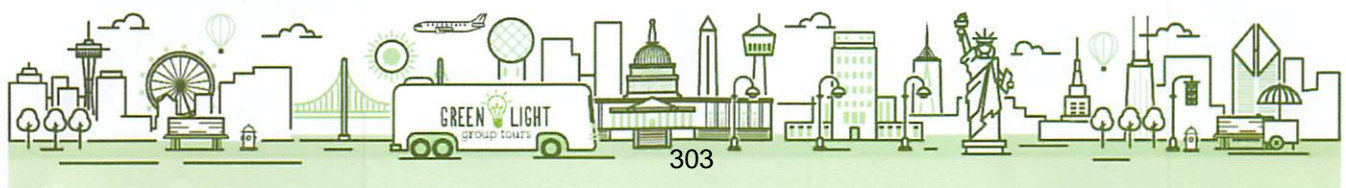
- Lunch at Hudson Eats
- See the 9/11 Memorial
- Explore the 9/11 Museum
- Enjoy a NY Yankees or NY Mets professional baseball game
- Possible National Anthem performance (Mets)
- Dinner in the ballpark

### Sunday, June 2nd

- Breakfast at the hotel
- Visit the Coney Island boardwalk and beach
- Lunch at Nathan's Hotdogs (optional hotdog eating contest)
- Enjoy rides at Luna Park
- Return to hotel to change
- Dinner cruise with DJ on the HUDSON River with views of the Statue of Liberty

### Monday, June 3rd

- Breakfast at the hotel
- Walk over the Brooklyn Bridge
- Lunch at Paesano's of Little Italy
- Free time for shopping in Chinatown
- Depart for the airport
- Dinner in the airport (\$20 cash back)
- Return home on flights TBD





## NEW YORK CITY

### Ground Package Includes

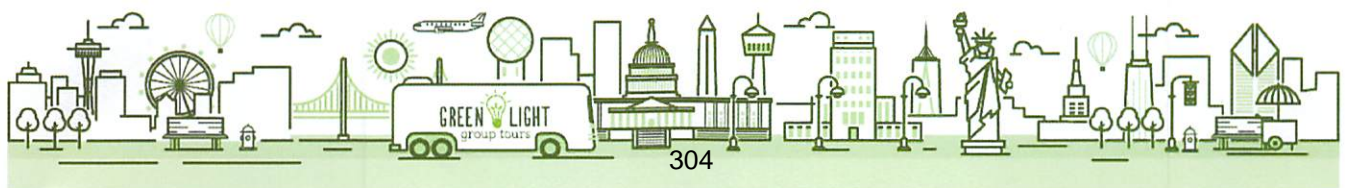
- Round trip flight estimates at \$650/seat (does not include luggage fees)
- Motor coach transfers to and from the New York airport and the dinner cruise
- Subway pass
- Dedicated tour manager
- Four nights lodging in interior corridor hotel in Midtown Manhattan
- 9/11 Memorial and Museum
- Wicked on Broadway
- Choice of show: Aladdin, & Juliet or a NY Philharmonic concert
- Broadway in the Classroom Clinic
- Fabulous 5<sup>th</sup> Avenue
- Times Square
- Central Park
- Brooklyn Bridge
- Oculus
- One World Observatory
- Chinatown
- Rides at Luna Park
- Professional baseball game
- Tour of Radio City Music Hall
- Breakfast daily
- Lunch at Hudson Eats
- Lunch at Nathan's Hotdogs
- Lunch at Paesano's Italian Restaurant
- Lunch at Rockefeller Center
- Dinner at Havana Central
- Dinner at Ellen's Stardust Diner

- Dinner cruise with DJ
- Dinner in the airport
- Two million dollar liability insurance policy
- Name badges with emergency phone numbers and a mini itinerary
- Basic traveler's insurance- purchased on behalf of the traveler - to cover medical expenses and trip delays
- Nighttime hotel security, so you can sleep
- Eight complimentary director/admin packages at single occupancy
- Online registration and billing

Minimum # Paying Travelers	70	80	90	100	110
Quad	\$2,711	\$2,621	\$2,552	<b>\$2,496</b>	\$2,509
Triple	\$2,804	\$2,714	\$2,645	<b>\$2,589</b>	\$2,602
Double	\$2,991	\$2,901	\$2,832	<b>\$2,776</b>	\$2,789
Single	\$3,551	\$3,461	\$3,392	<b>\$3,336</b>	\$3,349

### Does Not Include

- Checked bag fees
- Group photo
- Lunch the first day





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

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



**WALSH GALLEGOS**  
TREVIÑO KYLE & ROBINSON P.C.

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

---

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

1. Telephone Consultation: The Law Firm shall provide telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director, or designee pertaining to questions arising out of the general operation of the District. The District shall have access to a statewide toll-free telephone number for calls to the Law Firm.
2. Additional Legal Work: The District shall be entitled to reduced hourly rates for additional legal work over and above general telephone consultation. Examples of such additional legal work are research, opinion letters, and legal advice or representation in adversarial matters. Expenses incurred by the Law Firm in providing such additional legal work shall be charged.
3. Publications: The Law Firm shall provide at no charge the monthly publication This Just In, dealing with special education law issues, and the bi-monthly general school law publication Time Out with Walsh Gallegos, both published by the Law Firm.
4. E-mail Updates: The Law Firm shall send periodic e-mail updates to designated District personnel and trustees relating to developments in school law. The content and publication schedule of such updates shall be determined solely by the Law Firm.
5. Retainer Term and Cost: There shall be a fee of \$1,000.00 for this Retainer Agreement due upon execution and annually thereafter on the anniversary of the execution date below. This Retainer Agreement shall remain in effect until notice of cancellation is received.
6. Compliance with Texas Government Code Chapter 2271: Pursuant to Texas Government Code Chapter 2271, as amended, the Law Firm verifies that it does not boycott Israel and will not boycott Israel during the term of this Agreement.

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT


By: \_\_\_\_\_  
(Signature)

Chris Stanley  
(Print Name)

Ector County ISD Board President  
(Title)

\_\_\_\_\_  
(Date)

WALSH GALLEGOS TREVIÑO KYLE & ROBINSON P.C.

By:  \_\_\_\_\_

Joe A. De Los Santos  
Managing Shareholder

10/23/2023  
(Date)

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

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

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

### **I. OUR LEGAL SYSTEM**

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

### **II. LAWYER TO CLIENT**

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

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

### III. LAWYER TO LAWYER

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

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

#### IV. LAWYER AND JUDGE

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



**WALSH GALLEGOS**  
TREVIÑO KYLE & ROBINSON P.C.

## **Program for EFT/ACH Payments**

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

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

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

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



**WALSH GALLEGOS**  
TREVINO KYLE & ROBINSON P.C.

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

**For Retainer Program Clients**

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

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

An hourly rate of \$250/hour for associates licensed less than one year, \$275/hour for associates licensed one to two years, \$315/hour for associates licensed over two years, or \$335/hour for shareholders is charged for time spent on research, opinion letters, office visits, board meetings, and other work of a general nature.

For matters requiring more in-depth work, such as document review, negotiation of a contract, grievance, nonrenewal, review of 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 \$250/hour for associates licensed less than one year, \$275/hour for associates licensed one to two years, \$335/hour for associates licensed over two years, or \$355/hour for shareholders is charged for time spent on any work, including all telephone calls, office visits, litigation, research, opinion letters, hearings, and the like.

**The above rates are subject to change at any time.**



## **BENEFITS OF THE RETAINER PROGRAM**

- 1. FREE TELEPHONE CONSULTATION:** The law firm provides telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director or any designee pertaining to questions arising out of the general operation of the District. Last year, our member clients received an average of 10.27 free hours of telephone consultation. That is a \$3,047.00 value in telephone calls alone!

As a retainer client, the District has exclusive access to the statewide toll-free telephone numbers for calls to the law firm. Before making decisions with legal consequences, use our exclusive toll-free number to reach any Walsh Gallegos attorney:

- Austin (800) 252-3405
- San Antonio (800) 232-9169
- Irving (800) 231-4207
- Houston (888) 565-6864
- Rio Grande Valley (866) 770-6864
- Amarillo (800) 622-6864
- Albuquerque (800) 771-6864

- 2. REDUCED RATES FOR ADDITIONAL LEGAL WORK:** The District receives reduced hourly rates for additional works that goes beyond the initial general telephone consultations, such as analyzing documents, writing opinion letters, attending school board meetings, or follow up phone consultations. Though the hourly rates are reduced for retainer clients, any actual expenses (copy costs or mileage, for example) incurred by the law firm in providing such additional work are charged.

- 3. FREE SUBSCRIPTIONS TO FIRM PUBLICATIONS:** Membership in the Walsh Gallegos Retainer Program also entitles the District to receive free subscriptions to both of the firm's newsletters:

(1) the informative bi-monthly newsletter "*Time Out with Walsh Gallegos*" that provides timely reminders and practical suggestions about general education law issues arising throughout the school year, and

(2) the monthly publication "*This Just In*" which addresses legal issues specific to the special needs of students with disabilities

- 4. E-MAIL UPDATES:** As another benefit of the Retainer Program, Walsh Gallegos sends periodic e-mail updates to you (and to any other District personnel or

trustees you designate) to help keep the District abreast of the latest developments in school law. These updates, averaging more than one per month, address a broad range of timely topics and are designed to keep you informed and better prepared in your work for the District. Examples of the topics of our updates include:

- New Rules for Public Comment
- New Legislation Regarding PIA Requests and Retention of Information
- Thinking of alternatives to TRS-ActiveCare for your District's employees?
- Planning Ahead for FEMA
- Potential Forms of COVID-19 Related District Funding
- Best Practices on Addressing and Preventing Cyberbullying in a Time of COVID-19 Closures
- Staying Current With FERPA As Virtual Instruction Expands
- Final Title IX Sexual Harassment Regulations Released
- Graduation Ceremonies During the Pandemic
- The Digital Millennium Copyright Act, Copyright Infringement, & Your School District
- Time Flies! Has Your District Completed the Required Cybersecurity Training Yet?

Don't let your District personnel miss our next update!

5. **REDUCED RATES ON ALL WALSH GALLEGOS INSERVICES:** Our Retainer Program members also receive reduced rates on all inservices presented at the District. Our up-to-date training programs are presented by attorneys with firsthand experience and knowledge about the current legal issues confronting Texas school districts. Our retainer clients also receive priority scheduling for inservice training.
6. **REDUCED RATES ON ALL WALSH GALLEGOS PRODUCTS:** To assist clients in their day-to-day operations, we have developed several practical products to save you time and head off potential problems during the school year. These products are easy to navigate, written in plain language, and are full of useful suggestions. As a member of the Retainer Program, clients receive reduced rates on these helpful tools, including:
  - Interactive Student Code of Conduct
  - Discipline Guide for DAEP & Expulsion
  - Administrator's Anti-Bullying Toolkit
  - Sexual Harassment Investigation Guide
  - Operating Guidelines for Cameras in Special Education Settings
7. **ONE FREE ON-DEMAND WEBINAR:** Our retainer clients are also eligible for one free On-Demand webinar of the District's choice, to be selected from our published webinar schedule. Our On-Demand webinars provide excellent training for school administrators without having to leave the district.



ECTOR COUNTY ISD E-MAIL UPDATE FORM

The Walsh Gallegos E-mail Update program is designed to keep our clients informed of the latest developments in school law. These updates address a broad range of topics related to legal issues confronting school districts. In addition, e-mail update recipients will also be notified of upcoming audio/video conferences and specialty publications produced by Walsh Gallegos.

Below is the list of personnel and/or Board of Trustees that are currently in our system. Please review carefully and make any necessary changes or additions. Also note that there may be some names without an e-mail address or position. Please provide a current e-mail address, indicate whether the individual should remain one of our e-mail update recipients, and provide the named position of the individual. If you are having difficulty receiving our e-mail updates, please ask your technology department to add mypinpointe.com to the list of accepted domains.

<u>Name</u>	<u>Title</u>	<u>E-mail</u>
Dr. Scott Muri	Superintendent	scott.muri@ectorcountyisd.org
Mr. Chris Stanley	Board President	chris.stanley@ectorcountyisd.org
Mr. Mark Gabrylczyk	Executive Director of Special Services	mark.gabrylczyk@ectorcountyisd.org
Mr. Joe Williamson	Special Education Behavior Supervisor	michael.williamson@ectorcountyisd.org
Ms. Tammy Hawkins	Board Member	hawkinstammy76@gmail.com
Ms. Delma Abalos	Board Member	abaloslawoffice@gmail.com

Attach additional sheets if necessary. Please return this form to Client Services. If you have any questions or need additional information, please contact Client Services at (800) 252-3405.

VIA FAX  
(512) 467-9318

VIA MAIL  
Client Services  
Walsh Gallegos  
P.O. Box 2156  
Austin, TX 78768

VIA E-MAIL  
[info@wabsa.com](mailto:info@wabsa.com)

# CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.  
 Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

## OFFICE USE ONLY CERTIFICATION OF FILING

Certificate Number:  
 2023-1086185

Date Filed:  
 10/23/2023

Date Acknowledged:

**1 Name of business entity filing form, and the city, state and country of the business entity's place of business.**

Walsh Gallegos Trevino Kyle & Robinson P.C., or just Walsh Gallegos  
 Austin, TX United States

**2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**

Ector County ISD

**3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**

07860  
 Legal Services Retainer Agreement

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Kyle, Paige	Austin, TX United States	X	
	Trevino, Oscar	Austin, TX United States	X	
	Gallegos, Elena	Austin, TX United States	X	
	Walsh, Jim	Austin, TX United States	X	

**5 Check only if there is NO Interested Party.**

**6 UNSWORN DECLARATION**

My name is Diana Stangl, and my date of birth is 9/29/1957.

My address is 2603 Tip Cove, Austin, TX, 78704, USA.  
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Travis County, State of Texas, on the 23rd day of October, 2023.  
(month) (year)

**Diana Stangl - Firm Administrator**

Signature of authorized agent of contracting business entity  
 (Declarant)

317



**REQUEST FOR APPROVAL OF MEDICAL DIRECTOR SERVICES  
AGREEMENT BETWEEN ECTOR COUNTY ISD AND TEXAS TECH  
UNIVERSITY HEALTH SCIENCES CENTER, SCHOOL OF MEDICINE,  
DEPARTMENT OF FAMILY MEDICINE**

ECISD Nursing and Health Services Department seeks to maintain its valued partnership with TTUHSC Physicians by retaining their service as the Medical Director, supporting ECISD's operations. This agreement facilitates advisory services to ECISD's Nursing and Health Services program, encompassing care outcome determination, service evaluation and improvement, and medical expertise for protocol and practice updates. This agreement requires one-time signatures from the public school district superintendent and the designated Administrator from Texas Tech University Health Sciences Center. This updated agreement will allow ECISD Nursing and Health Services Department to sustain our ongoing partnership with TTUHSC Physicians.

It is recommended that the Board of Trustees approve the Medical Director Service Agreement between Ector County ISD and Texas Tech University Health Sciences Center, School of Medicine, Department of Family Medicine.

---

**MEDICAL DIRECTOR SERVICES AGREEMENT**

This Agreement (hereinafter "Agreement") is made and entered into by and between **TEXAS TECH UNIVERSITY HEALTH SCIENCES CENTER**, a public institution of higher education in the State of Texas ("TTUHSC"), on behalf of its School of Medicine, Department of Family Medicine, Odessa campus, and **ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**, Public School System, ("ECISD").

Both TTUHSC and ECISD are also referred to herein as "Party" or, collectively, "Parties".

**WHEREAS,**

ECISD operates a currently licensed and accredited Public School System, 802 N Sam Houston Ave, Odessa, Texas 79761 and requires the services of a physician to serve in the capacity of Medical Director; and

TTUHSC employs "Physician" or "Physicians" who specialize in Family Medicine and who are qualified to provide Medical Director services; and

ECISD desires to engage the professional services of TTUHSC's Physicians for the purpose of serving as Medical Director at ECISD and such services are reasonable and necessary in support of ECISD'S operations.

**NOW THEREFORE**, the Parties agree as follows.

**ARTICLE I  
RESPONSIBILITIES OF TTUHSC**

- A. TTUHSC agrees its Physician shall meet all applicable state and federal licensing requirements for practice in the State of Texas.
  - 1. TTUHSC represents to the best of its knowledge that it's Physician(s) providing services under this Agreement have not been excluded from any federal or state healthcare program and that no basis for such exclusion exists.
- B. TTUHSC agrees its Physician, as Medical Director, shall be responsible for the following administrative services:
  - 1. Serve as advising physician for ECISD'S Nursing Services program, to include providing input for determining appropriate outcomes for care, evaluating and improving services, and sharing medical expertise in reviewing and updating protocols and practice policies.
  - 2. Attending ECISD Interdisciplinary Team meetings, and if unable to attend, contact coordinator prior to scheduled meetings so alternative arrangements can be made.
  - 3. Provide resources for education and program development.
  - 4. Allow use of the physician's name and medical license to order supplies as detailed in  
  
Exhibit A: Ector County Independent School District and Texas Tech University Health Sciences Center, Protocol for ECISD Orders with Physicians License
  - 5. Act as a liaison to the community and medical professionals, but not participate in marketing efforts for ECISD.
  - 6. Cooperate with ECISD in dealing with regulatory agencies related to ECISD's Nursing Services Program.
  - 7. Adhere to ECISD'S policies as may be applicable.
  - 8. Medical Director shall maintain a log of time spent with a description of the activities for each time period.
- C. Both Parties acknowledge that Physician is providing Medical Director Services as part of ECISD'S workforce, as the term is defined under HIPAA, and is subject to confidentiality obligations applicable to ECISD'S employees and other persons under its control.



- D. Notwithstanding other language in the Agreement, the Parties confirm that duties provided as Medical Director under this Agreement do **not** include providing direct patient care. If patient care is to be provided, it will be the subject of a separate agreement for physician services. ECISD shall have no claim under this Agreement to any patient revenues of Medical Director.
- E. If Physician is unable to perform the duties of Medical Director due to illness or absence, TTUHSC shall designate another faculty physician to cover during the absence. Should Physician become unwilling or unable to continue service as Medical Director, ECISD and TTUHSC will negotiate a replacement or this Agreement may be terminated in accordance with Article IV.

ARTICLE II  
RESPONSIBILITIES OF ECISD

- A. ECISD will provide and maintain appropriate and necessary supplies and equipment which meets the current standard of care, and support staff who hold current licenses or certification and have professional liability insurance coverage, evidence of which shall be provided upon request.
- B. ECISD acknowledges that each party is subject to applicable federal and state laws and regulations, and policies and requirements of various accrediting organizations. Accordingly, each party will enforce compliance with all applicable laws, regulations, and requirements, and will make available such information and records as may be reasonably requested in writing by the ECISD to facilitate its compliance, except for records that are confidential and privileged by law.
- C. ECISD represents and warrants that it or its employees or agents not listed by a federal or state agency as debarred, excluded or otherwise ineligible for participation in federally funded programs, and will notify TTUHSC immediately of any change in this status.

ARTICLE III  
COMPENSATION AND BILLING

- A. ECISD agrees to pay TTUHSC one thousand dollars (\$ 1,000.00) per month. This amount is compensation for all services set forth in Article I including travel. ECISD must make the payments from current revenues available to it.
- B. It is anticipated that Physician shall provide Medical Director services a maximum of approximately 4 hours per month for 12 months per year.
- C. TTUHSC will send an invoice monthly and ECISD shall remit payment within 30 days of the date of receiving the invoice to the address stated herein.
- D. The Parties agree that no third party will be billed for the medical director administrative services provided by TTUHSC's physician under this Agreement.
- E. Each party represents and warrants on behalf of itself, that all decisions regarding the medical care of patients shall be based solely upon the professional medical judgment of a patient's attending physician(s) and shall be made in the best interests of patients, that the aggregate benefit given or received under this Agreement, whether in cash or in kind, has been determined in advance through a process of arms-length negotiations that were intended to achieve an exchange of goods and/or services consistent with fair market value in the circumstances, and that any benefits given or received under this Agreement is not intended to induce, does not require, and is not contingent upon, the admission, recommendation or referral of any patient, directly or indirectly, to the ECISD.
- F. Other professional medical services provided by Physician to patients and billing for such services shall be the subject of a separate agreement.

ARTICLE IV  
TERM AND TERMINATION

- A. The term of this Agreement is from July 1, 2023 through June 30, 2024.
  - 1. If notice of termination has not been given by either Party at the time of expiration of the current term of this



Agreement, this Agreement shall be automatically renewed on a year to year basis.

- B. Either Party may terminate this Agreement at any time with or without cause by giving the other Party a (30) days written notice of termination.
- C. This Agreement may be terminated immediately by TTUHSC for nonpayment as agreed upon written notice to ECISD.
- D. Either Party has the right to terminate this Agreement immediately upon notice of exclusion of TTUHSC's Physician(s) providing services under this Agreement or of the exclusion of ECISD or its personnel.
- E. Either Party may terminate this Agreement by written notice to the other Party, and may regard the other Party as in default of this Agreement, if the other party becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, becomes subject to any proceeding under any bankruptcy or insolvency laws, whether domestic or foreign, or has wound up or liquidated, voluntarily or otherwise.
- F. "Event of Force Majeure" means an event beyond the control of ECISD or TTUHSC which prevents or makes a Party's compliance with any of its obligations under this Agreement illegal or impracticable, including but not limited to: act of God (including, without limitation, fire, explosion, earthquake, tornado, drought, and flood); war, act or threats of terrorism, hostilities (whether or not war be declared), invasion, act of enemies, mobilization, requisition, or embargo; rebellion, insurrection, military or usurped power, or civil war; contamination or destruction from any nuclear, chemical, or biological event; riot, commotion, strikes, go slows, lock outs, or disorder; epidemic, pandemic, viral outbreak, or health crisis; or directive of governmental authority. No Party will be considered in breach of this Agreement to the extent that performance of their respective obligations is prevented or made illegal or impracticable by an Event of Force Majeure that arises during the term (or after execution of the Agreement but prior to the beginning of the term). A Party asserting an Event of Force Majeure hereunder ("Affected Party") will give reasonable notice to the other Party of an Event of Force Majeure upon it being foreseen by, or becoming known to, Affected Party. In the event of an Event of Force Majeure, Affected Party will endeavor to continue to perform its obligations under the Agreement only so far as reasonably practicable.
- G. Notwithstanding anything else in this Agreement to the contrary, if either Party terminates this Agreement during the initial twelve (12) months of the Agreement for any reason, the Parties agree that they shall not enter into an agreement with each other for the same or substantially the same services during the initial twelve (12) months of this Agreement.
- H. In the event this Agreement is terminated in accordance with this Article, then within thirty (30) days after the effective date of such termination, TTUHSC shall submit TTUHSC's termination statement for Services rendered to the date of termination, and ECISD shall pay TTUHSC for such Services within thirty (30) days of receipt of TTUHSC's termination statement.
- I. The termination or expiration of this Agreement shall not relieve either Party of any obligation pursuant to this Agreement which arose on or before the date of termination.

ARTICLE V  
INSURANCE AND INDEMNIFICATION

- A. The TTUHSC School of Medicine Medical Self-Insurance Plan for medical liability provides coverage to its employed physicians in amounts of \$400,000 per claim/\$1.2 million annual aggregate, unless lower liability limits are set by law, in which case the lower liability limits set by law shall apply.
- B. TTUHSC and ECISD are both public entities subject to the provisions for the Texas Tort Claims Act located in Chapter 101 of the Texas Civil Practices and Remedies Code and the State Liability for Conduct of Public Servants located in Chapter 104 of the Texas Tort Claims Act (collectively the "Act") and as such, any liabilities for claims for damages from third parties shall be governed by the Act as they apply or they now hereinafter may be amended.

ARTICLE VI  
COMPLIANCE

- A. The Parties enter into this Agreement with the intent of conducting their relationship in full compliance with the



federal physician anti-referral law, the Medicare and Medicaid Anti-Fraud and Abuse law and the Texas Occupations Code patient non-solicitation law. Notwithstanding any unanticipated effect of any of the provisions herein, neither Party will intentionally conduct itself under the terms of this Agreement in a manner to constitute a violation of the Medicare and Medicaid Anti-Fraud and Abuse law or Texas Occupations Code patient non-solicitation law.

- B. The Parties acknowledge that each is subject to applicable federal and state laws and regulations, and policies and requirements of various accrediting organizations. Accordingly, each Party will enforce compliance with all applicable laws, regulations, and requirements, and TTUHSC will make available such information and records as may be reasonably requested in writing by the ECISD to facilitate its compliance, except for records which are confidential and privileged by law.
- C. Pursuant to 42 U.S.C. Section 1395x(v) (1)(I) and 42 C.F.R. Part 420, Subpart D Section 420.300 et seq., both Parties shall, until the expiration of four (4) years after the furnishing of Medicare reimbursable services pursuant to this Agreement, upon proper written request, allow the Comptroller General of the United States, the Secretary of Health and Human Services, and their duly authorized representatives access to this Agreement and to the Parties books, documents and records necessary to certify the nature and extent of costs of Medicare reimbursable services provided by TTUHSC's Physician under this Agreement are carried out by means of a subcontract with an organization related to TTUHSC, and such related organization provides the services at a value or cost of \$10,000.00 or more over a twelve-month period, then the subcontract between TTUHSC and the related organization shall contain a clause comparable to the clause specified in the preceding sentence.

ARTICLE VII  
CONFIDENTIALITY

- A. Both parties acknowledge that they are subject to requests for information under the Texas Public Information Act (Texas Gov't Code, Ch 552) (the "Act"). Both parties agree to comply with the Act in connection with any requests for information. ECISD acknowledges that TTUHSC is a public institution of higher education in the state of Texas and is subject to requests for information under the Texas Public Information Act (Texas Government Code, Chapter 552). Under this Act, there are exceptions to requests for disclosure, which include but are not limited to, information confidential by law and certain commercial information and trade secrets. The Texas Attorney General's office makes the final determination whether or not requested information is to be disclosed on a case by case basis after reviewing the materials and assertions against disclosure. If proprietary information is requested, the Act requires TTUHSC to provide written notice to the party whose proprietary information may be subject to the request, and that party may also submit information to the Texas Attorney General to establish that disclosure of the information would cause substantial competitive harm.

ARTICLE VIII  
GENERAL PROVISIONS

- A. Independent Contractor. Nothing in this Agreement is intended nor shall be construed to create an employer/employee relationship between the contracting Parties. The sole interest and responsibility of the Parties is to ensure that the services covered by this Agreement shall be performed and rendered in a competent, efficient, and satisfactory manner.
- B. Severability. If any term or provision of this Agreement is held to be invalid for any reason, the invalidity of that section shall not affect the validity of any other section of this Agreement provided that any invalid provisions are not material to the overall purpose and operation of this Agreement. The remaining provisions of this Agreement shall remain in full force and shall in no way be affected, impaired, or invalidated.
- C. Notices. All notices, requests and communications required or permitted hereunder shall be in writing and shall be sufficiently given and deemed to have been received upon personal delivery or delivery by overnight courier or, if mailed, upon the first to occur of actual receipt or seventy-two (72) hours after being placed in the United States mail, postage prepaid, registered or certified mail, receipt requested, addressed to the Parties at the addresses set forth below:

If to TTUHSC: Texas Tech University Health Sciences Center  
ATTN: Wendy Thomas, Director of Finance  
800 W. 4th Street  
Odessa, TX 79765



If to ECISD: Ector County Independent School District  
ATTN: Scott Muri, Superintendent  
802 N Sam Houston Ave  
Odessa, Texas 79761

Notice of a change in address of one of the Parties shall be given in writing to the ECISD as provided above, but shall be effective only upon actual receipt.

- D. Binding Effect; No Third Party Beneficiary. This Agreement shall be binding upon and inure to the benefit of the Parties hereto, their successors and permitted assigns. Nothing in this Agreement is intended, nor shall be deemed, to confer any benefits on any third party, including, without limitation any patients of the ECISD, nor shall such person or entity have any right to seek, enforce or recover any right or remedy with respect hereto.
- E. Entire Agreement. This Agreement contains the entire agreement of the Parties concerning the subject matter described herein and there are no other promises or conditions in any other agreement whether oral or written concerning the subject matter described herein. This Agreement supersedes any prior written or oral agreements between the Parties concerning the subject matter described herein.
- F. Amendment. This Agreement and each of its provisions shall be binding upon the Parties and may not be waived, modified, amended or altered except by in writing signed by the Parties.
- G. Assignment. Neither Party may assign this Agreement, in whole or in part, without the prior written consent of the other Party.
- H. No Waiver. Any failure of a Party to enforce that Party's rights under any provision of this Agreement shall not be construed or act as a waiver of said Party's subsequent right to enforce any of the provisions contained herein.
- I. Governing Law; Venue. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Texas. Venue will be in accordance with the Texas Civil Practices and Remedies Code and any amendments thereto.
- J. Breach of Contract Claims. The dispute resolution process provided for in Texas Government Code, Chapter 2260 ("Chapter 2260") and the related rules adopted by the AG pursuant to Chapter 2260 will be used by the Parties to attempt to resolve any claim for breach of contract that cannot be resolved in the ordinary course of business. Chapter 2260 requires each Party to first provide written notice of a claim and negotiate with TTUHSC before proceeding to the contested case process. TTUHSC will examine ECISD's claim and any counterclaim and negotiate with ECISD in an effort to resolve such claims. Governed by rules adopted by the AG, the contested case process is ECISD's sole and exclusive method to seek a remedy for breach unless, after considering the Administrative Law Judge's report, the Legislature gives consent for ECISD to sue under Texas Civil Practice and Remedies Code Chapter 107. The Parties specifically agree that (i) neither the execution of the Agreement by TTUHSC nor any other conduct, action, or inaction of any representative of TTUHSC relating to the Agreement constitutes or is intended to constitute a waiver of TTUHSC or the State's sovereign immunity to suit; and (ii) TTUHSC has not waived its right to seek redress in the courts. Any term or provision in the Contractor Terms indicating agreement to arbitration, other alternative dispute resolution, or litigation options in the event of a dispute between the Parties is expressly rejected and is null and void. Notwithstanding any other provision of the Agreement to the contrary, unless otherwise requested or approved in writing by TTUHSC, ECISD will continue performance and will not be excused from performance during the period any breach of agreement claim or dispute is pending under the above processes; however, ECISD may suspend performance during the pendency of such claim or dispute if ECISD has complied with all provisions of Texas Government Code § 2251.051, and such suspension of performance is expressly applicable and authorized under that law.
- K. Use of Name. Neither Party to this Agreement shall use the name or indicia of the ECISD, nor of any of a Party's employees, in any manner of publicity, advertising, or news releases without prior written approval of the ECISD.
- L. Warranty of Authority. The person(s) executing this Agreement on behalf of the Parties, or representing themselves as executing this Agreement on behalf of a Party, warrant and guarantee that each has been duly authorized by the appropriate Party to execute this Agreement on behalf of the Party and to validly and legally bind the Party to all of its terms, performances, and provisions.




ARTICLE IX  
E-SIGNATURES

This Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original as against any party whose signature appears thereon, but all of which together shall constitute but one and the same instrument. Signatures to this Agreement transmitted by facsimile, by electronic mail in "portable document format" (".pdf"), or by any other electronic means which preserves the original graphic and pictorial appearance of the Agreement, shall have the same effect as physical delivery of the paper document bearing the original signature.

IN WITNESS WHEREOF, the undersigned Parties bind themselves to the faithful performance of this agreement.

TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER

ECTOR COUNTY  
INDEPENDENT SCHOOL DISTRICT

  
\_\_\_\_\_  
Penny Harkey (Oct 2, 2023 12:32 CDT)  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Penny Harkey  
Printed Name

\_\_\_\_\_  
Scott Muri  
Printed Name

\_\_\_\_\_  
Executive Vice President

\_\_\_\_\_  
Superintendent of Schools

\_\_\_\_\_  
10/02/2023  
Date

\_\_\_\_\_  
Date



Exhibit A

**Ector County Independent School District and Texas Tech University Health Sciences Center  
Protocol for ECISD Orders with Physicians License**

Ector County Independent School District (hereafter “ECISD”) nursing staff offers an Immunization Program for Staff and Students. In order to accomplish this the ECISD Director of Nursing orders supplies to administer the vaccines, orders vaccines and on occasion orders medication to handle potential urgent or emergent situations that may arise from allergic reactions to the vaccines. The ordering of these items requires use of a physician’s license, the Medical Director. In order to provide oversight by the Medical Director of this ordering process ECISD agrees to the following process:

1. At least twice per year, or when ordering of medical supplies, vaccines and/or resuscitation medications occurs, ECISD will obtain prior approval by TTUHSC Family Medicine and the Medical Director.
2. Notice of approval will occur two weeks prior to submission of the order by faxing or electronically, via email, sending the purchase order document to the TTUHSC Family Medicine Department Administrator who will obtain approval from the Medical Director.
3. Once the Medical Director approves the purchase order, the ECISD Director of Nursing may proceed with the order. After the order is executed the ECISD Director of Nursing will provide via fax or electronically via email a copy of the invoice to the TTUHSC Family Medicine Department Administrator.
4. Approved supplies as listed:
  - (a) Vaccines – Tdap, DTap, MMR, Varicella, Polio, Meningococcal B, Meningococcal conjugate, HPV, Hep A, Hep B and flu
  - (b) Medical Supplies - IV fluid, IV epinephrine, IV Benadryl, Normal saline to dilute drugs, IV tubing, IV connections, IV catheters, syringes, needles, AED and AED pads

**ECISD – TTUHSC FAMILY MEDICINE PROTOCOLS  
For  
Oversight of Nursing Documentation**

ECISD nursing staff offers an immunization program for staff and students using vaccinations, and when necessary administering medications for vaccine reactions, ordered using the Medical Director’s license. In order to verify proper documentation of vaccine administration and/or track use of vaccines and/or medications as ordered, ECISD agrees to make available to the Medical Director nursing charts for random audits by the Medical Director.





## **BOND 2023 UPDATE**

Superintendent and Board of Trustees will discuss various aspects of the 2023 Bond.



## **INFORMATION ITEMS**

- Financials
- Purchasing Report
- October 2023 Routine Personnel Report

**GENERAL FUND (199) YTD BUDGET REPORT**  
 SEPTEMBER 30, 2023

FOR 2024 03

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>199 GENERAL FUND</b>							
00 GENERAL LEDGER AND REVENUE	-331,728,451	-100,000	-331,828,451	-39,659,182.35	.00	-292,169,268.65	12.0%
11 INSTRUCTION	202,095,977	492,899	202,588,876	35,972,693.05	132,910,645.63	33,705,537.32	83.4%
12 INSTRUCTIONAL RES & MEDIA SERV	2,159,943	0	2,159,943	331,980.97	1,359,366.37	468,595.66	78.3%
13 CURRICULUM & STAFF DEVELOPMENT	8,712,086	50,000	8,762,086	1,775,901.59	4,624,720.79	2,361,463.62	73.0%
21 INSTRUCTIONAL LEADERSHIP	5,656,651	0	5,656,651	1,394,089.41	3,385,538.62	877,022.97	84.5%
23 SCHOOL LEADERSHIP	21,539,711	0	21,539,711	4,161,253.32	13,278,165.12	4,100,292.56	81.0%
31 GUID, COUNS & EVALUATION SERVS	13,981,624	191,500	14,173,124	3,113,760.85	10,055,004.43	1,004,358.72	92.9%
32 SOCIAL WORK SERVICES	1,811,527	0	1,811,527	182,133.62	1,253,843.30	375,550.08	79.3%
33 HEALTH SERVICES	3,254,406	0	3,254,406	567,446.13	2,360,656.05	326,303.82	90.0%
34 STUDENT TRANSPORTATION	10,125,228	1,674,740	11,799,968	1,433,400.86	6,033,995.83	4,332,571.31	63.3%
36 CO/EXTRACURRICULAR ACTIVITIES	8,162,823	22,407	8,185,230	1,270,769.85	2,806,199.15	4,108,261.00	49.8%
41 GENERAL ADMINISTRATION	9,030,571	90,000	9,120,571	2,142,227.96	5,263,698.84	1,714,644.20	81.2%
51 FACILITIES MAINT & OPERATIONS	38,015,291	2,840,540	40,855,831	7,585,083.08	19,521,893.01	13,748,854.91	66.3%
52 SECURITY & MONITORING SERVICES	3,787,609	1,593,716	5,381,325	1,219,572.51	2,302,214.79	1,859,537.70	65.4%
53 DATA PROCESSING SERVICES	10,822,562	288,745	11,111,307	2,848,174.35	5,743,873.13	2,519,259.52	77.3%
61 COMMUNITY SERVICES	1,558,309	50,000	1,608,309	309,226.56	1,017,091.23	281,991.21	82.5%
71 DEBT SERVICE	1,294,300	81,000	1,375,300	186,182.32	909,364.07	279,753.61	79.7%
81 FACILITIES ACQUISITION & CONST	1,500,000	3,423,960	4,923,960	937,922.95	1,495,815.77	2,490,221.28	49.4%
99 INTERGOVERNMENTAL CHARGES	2,132,882	0	2,132,882	507,689.75	1,625,192.25	.00	100.0%
<b>TOTAL GENERAL FUND</b>	<b>13,913,049</b>	<b>10,699,507</b>	<b>24,612,556</b>	<b>26,280,326.78</b>	<b>215,947,278.38</b>	<b>-217,615,049.16</b>	<b>984.2%</b>
TOTAL REVENUES	-332,253,451	-100,000	-332,353,451	-39,659,182.35	.00	-292,694,268.65	
TOTAL EXPENSES	346,166,500	10,799,507	356,966,007	65,939,509.13	215,947,278.38	75,079,219.49	
<b>GRAND TOTAL</b>	<b>13,913,049</b>	<b>10,699,507</b>	<b>24,612,556</b>	<b>26,280,326.78</b>	<b>215,947,278.38</b>	<b>-217,615,049.16</b>	<b>984.2%</b>

328

\*\* END OF REPORT - Generated by BAUMANN, DUSTY \*\*

**SCHOOL NUTRITION (240) YTD BUDGET REPORT**  
 SEPTEMBER 30, 2023

FOR 2024 03

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>240 SCHOOL NUTRITION</b>							
00 GENERAL LEDGER AND REVENUE	-18,064,278	0	-18,064,278	-4,334,741.95	.00	-13,729,536.05	24.0%
35 FOOD SERVICE	18,064,278	1,208,988	19,273,266	3,491,099.80	10,368,751.83	5,413,414.37	71.9%
TOTAL SCHOOL NUTRITION	0	1,208,988	1,208,988	-843,642.15	10,368,751.83	-8,316,121.68	787.9%
TOTAL REVENUES	-18,064,278	0	-18,064,278	-4,334,741.95	.00	-13,729,536.05	
TOTAL EXPENSES	18,064,278	1,208,988	19,273,266	3,491,099.80	10,368,751.83	5,413,414.37	
GRAND TOTAL	0	1,208,988	1,208,988	-843,642.15	10,368,751.83	-8,316,121.68	787.9%
** END OF REPORT - Generated by BAUMANN, DUSTY **							

**DEBT SERVICE (599) YTD BUDGET REPORT**  
 SEPTEMBER 30, 2023

FOR 2024 03

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>599 DEBT SERVICE FUND</b>							
00 GENERAL LEDGER AND REVENUE	-46,520,000	-578,268	-47,098,268	-558,136.35	.00	-46,540,131.65	1.2%
71 DEBT SERVICE	46,520,000	1,145,625	47,665,625	8,889,648.25	1,880,423.75	36,895,553.00	22.6%
TOTAL DEBT SERVICE FUND	0	567,357	567,357	8,331,511.90	1,880,423.75	-9,644,578.65	1799.9%
TOTAL REVENUES	-46,520,000	-578,268	-47,098,268	-558,136.35	.00	-46,540,131.65	
TOTAL EXPENSES	46,520,000	1,145,625	47,665,625	8,889,648.25	1,880,423.75	36,895,553.00	
GRAND TOTAL	0	567,357	567,357	8,331,511.90	1,880,423.75	-9,644,578.65	1799.9%

\*\* END OF REPORT - Generated by BAUMANN, DUSTY \*\*

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
**MONTHLY REPORT OF TAX COLLECTIONS**  
**FOR THE PERIOD OF JULY 1, 2023 THRU SEPTEMBER 30, 2023**

YEAR CURRENT TAX	ADJUSTED ROLL	PRIOR MONTH'S COLLECTION CURRENT YEAR	CURRENT MONTH'S COLLECTION	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED	
					OVERALL	CURRENT
2023	0.00	0.00	0.00	0.00	0.00%	0.00%
<b>DELINQUENT TAX</b>						
2022	6,636,760.04	856,134.28	264,253.91	5,516,371.85	80.57%	83.12%
2021	2,754,081.59	224,462.78	68,630.09	2,460,988.72	89.80%	89.36%
2020	2,045,418.96	193,435.88	38,975.21	1,813,007.87	91.65%	88.64%
2019	1,516,360.51	43,850.32	7,425.68	1,465,084.51	95.49%	96.62%
2018	1,094,620.46	20,162.32	15,283.85	1,059,174.29	96.72%	96.76%
2017	874,696.27	11,455.91	9,799.58	853,440.78	97.57%	97.57%
2016	923,303.15	10,172.56	9,178.87	903,951.72	97.90%	97.90%
2015	809,976.13	4,393.14	4,987.77	800,595.22	98.84%	98.84%
2014	809,661.76	2,292.27	3,770.43	803,599.06	99.25%	99.25%
2013	550,296.83	2,364.59	2,557.01	545,375.23	99.11%	99.11%
2012	368,345.01	1,345.15	1,853.61	365,146.25	90.34%	99.13%
2011	375,414.11	288.92	537.90	374,587.29	99.13%	99.78%
2010+	2,172,141.54	1,072.12	5,077.07	2,165,992.35	98.92%	99.72%
	0.00					
<b>TOTAL DELINQUENT TAX</b>	<b>20,931,076.36</b>	<b>1,371,430.24</b>	<b>432,330.98</b>	<b>19,127,315.14</b>	<b>12.35</b>	<b>12.46</b>
<b>CED # 24 SII TAXES</b>	<b>46,682.69</b>	<b>0.00</b>	<b>0.00</b>	<b>46,682.69</b>	<b>100.00%</b>	<b>100.00%</b>
<b>TOTAL ALL TAXES</b>	<b>20,977,759.05</b>	<b>1,371,430.24</b>	<b>432,330.98</b>	<b>19,173,997.83</b>		
<b>PENALTY / INTEREST / DISCOUNT</b>				<b>YEAR TO DATE</b>		
		0.00	0.00	0.00		
		0.00	0.00	0.00		
		<b>343,390.56</b>	<b>165,318.49</b>	<b>508,709.05</b>		
<b>TOTAL PENALTY / INTEREST / DISCOUNT</b>		<b>343,390.56</b>	<b>165,318.49</b>	<b>508,709.05</b>		
<b>OTHER COLLECTIONS</b>						
		0.00	0.00	0.00		
		325.40	106.30	431.70		
		14,168.12	898.79	15,066.91		
		0.00	0.00	0.00		
		0.00	5.09	5.09		
		0.00	0.00	0.00		
		0.00	0.00	0.00		
		0.00	0.00	0.00		
<b>TOTAL OTHER</b>		<b>14,493.52</b>	<b>1,010.18</b>	<b>15,503.70</b>		
<b>TOTAL SCHOOL</b>		<b>1,729,314.32</b>	<b>598,659.65</b>	<b>2,327,973.97</b>		
		<b>GENERAL FUND</b>		<b>DEBT SERVICE</b>		
	<b>TAXES PAID</b>	<b>P + I + C</b>	<b>TAXES PAID</b>	<b>P + I + C</b>	<b>TOTAL</b>	
	360,045.24	138,518.52	72,285.74	27,810.15	598,659.65	

## ECISD New Purchase Orders Over \$50,000 Report for October 2023

Item	PO Date	PO#	Vendor Name	Amount	General Comments	Approval Process	1st GL Account	Requestor	Department
1	10/13/2023	24005011	AIR TUTORS LLC	\$ 1,532,370	Live-Online Tutoring - Max Payout - Base Pay plus 15% Bonus-Per Schedule A-See rate cards for 17 campuses - Austin, Burnet, Cameron, Dowling, Murray Fly, Goliad, Gonzales, Hays, Ireland, Jordan, LBJ, Milam, Noel, Ross, Sam Houston, STEM, Wilson & Young	TX Vetted Tutoring Corp	282-11-6299-46-851-30-28222	SHEILA PRUITT	CURRICULUM & INSTRUCTION
2	10/26/2023	24005611	DONALSON CDJR LLC	\$ 461,601	7 - 2023 DODGE DURANGO POLICE	TIPS 210907	199-52-6631-00-952-99	KIMBERLEY JONES	DISTRICT POLICE DEPARTMENT
3	10/27/2023	24005673	NETSYNC NETWORK SOLUTIONS	\$ 371,163	DR Project-E-Rate-Fiber Circuit LEARNING CENTER TO PHS MRR TXTBKS TO PHS MRR BIG BEND DC TO INSTRUCTIONAL TECH MRR INSTRUCTIONAL TECH TO BIG BEND DC MRR	TEXAS DIR DIR-TSO-4169	199-53-6299-38-864-99	MARTHA ALMAGUER	INFORMATION TECHNOLOGY
4	10/24/2023	24005454	THIRD FUTURE SCHOOLS TEXAS	\$ 349,696	THIRD FUTURE CHARTER TITLE I REIMBURSEMENTS	CONTRACT SERVICES REIMBURSEMENT	211-11-6229-00-047-30-21124	MACKENZIE WEATHERFORD	FEDERAL & STATE PROGRAMS
5	10/31/2023	24005757	ELUMA LLC	\$ 230,000	ELUMA EXPANSION TO PROVIDE VIRTUAL SPEECH SERVICES TO 125 ECISD STUDENTS FOR SCHOOL YEAR 2023-2024 AT ECTOR COUNTY CAMPUSES.	ECISD AWARDED RFQ 22-31	224-11-6219-00-871-23-22424	ROMI SCOWN	SPECIAL EDUCATION
6	10/19/2023	24005270	REGION 18 EDUCATION SERVICE CENTER	\$ 200,040	Renewal of TEKS Resource System SY 2023-2024	REGION 18 ESC TL-05-TEKS RS	199-13-6239-00-851-99	SHEILA PRUITT	CURRICULUM & INSTRUCTION
7	10/24/2023	24005475	GREEN LIGHT GROUP TOURS	\$ 113,824	PHS Band State Marching, lodging/meals - San Antonio, TX October 29, 2023 - October 31, 2023	REGION 18 ESC R18-2023-02-000032	199-36-6412-51-003-99	THELMA CHAPA	FINE ARTS
8	10/13/2023	24005012	AIR TUTORS LLC	\$ 93,000	Virtual Tutoring for Permian High School(not Outcomes Based) Virtual Tutoring for Odessa High School (not Outcomes Based) Virtual Tutoring for Community Outreach Center (not Outcomes Based)	TX Vetted Tutoring Corp	282-11-6299-46-851-30-28222	SHEILA PRUITT	CURRICULUM & INSTRUCTION
9	10/10/2023	24004930	BLUEFIN LLC	\$ 89,750	3rd Party Professional Services-2023 Hail Claim -Assess each building in the campuses listed. -Identify impact-damaged roofing and related building components. -Facilitate laboratory analysis of roof samples as required. -Provide a detailed report of out findings. -Assist the District in review of their claim and scope of work per location with the insurance carrier's representatives.	PIGGYBACK ROUND ROCK ISD RFQ 23-002	199-81-6629-23-965-99	SABLE CORRALES	DISTRICT OPERATIONS
10	10/19/2023	24005293	MOTOROLA SOLUTIONS, INC.	\$ 86,524	12 - APX6000 700/800 MODEL 2.5 PORTABLE WITH PROGRAMMING OVER P25 (OTAP), P25 9600 BAUD TRUNKING, TDMA OPERATION, 5 YEAR ESSENTIAL SERVICE, WIFI CAPABILITY, ASTRO 25 OTAR W/ MULTIKEY, ENHANCED DATA APX, SMARTZONE OPERATION, SMARTCONNECT, ASTRO DIFITAL CAI OPERATION, AES ENCRYPTION AND ADP, BASELINE RELEASE SW, DEVICE PROGRAMMING, CHARGER SINGLE UNIT IMPRES 2 3 A 115VAC US/NA, BATT IMPRES 2 LIION R 1P68 5100T	TEXAS DIR DIR-TSO-4101	199-52-6397-00-952-99	KIMBERLEY JONES	DISTRICT POLICE DEPARTMENT
11	10/24/2023	24005478	REGION 18 EDUCATION SERVICE CENTER	\$ 84,981	Technology Discovery ED 23-24	REGION 18 ESC EDLINK18-LG-MBR	199-11-6239-38-864-11	JENNIFER BAKLEY	INFORMATION TECHNOLOGY
12	10/25/2023	24005565	EDUPHORIA INCORPORATED	\$ 82,508	Mastery Item Bank	TIPS 220105	279-31-6339-12-851-24-27922	ELENA BENAVIDEZ	INFORMATION TECHNOLOGY
13	10/20/2023	24005356	AMPLIFY EDUCATION INC	\$ 80,000	Amplify Virtual Reading Tutoring - LBJ K-6 - TX Full Service Pkg. Reading GK-6 2 Semesters (1 Grp Up to 30 wks.) - 13 groups up to 2 semesters in SY23-24 - 2 semesters within the 23-24 school year	TIPS 210902	279-11-6299-60-851-24-27922	MARGARITA BROOKER	CURRICULUM & INSTRUCTION
14	10/03/2023	24004573	IMPERIAL BAG & PAPER LLC	\$ 79,625	FLOOR MAINTENANCE MACHINES 7 - TEN-TS81 20"SCRUBBER 1 - TEN-B5-510 BURNISHER	BUYBOARD 649-21	199-51-6639-00-960-99	ROBERT PEUGH	CUSTODIAL OPERATIONS
15	10/10/2023	24004888	CDW-G	\$ 66,780	Renewal 23-24-Physec Support-IPVision	SOURCEWELL 081419-CDW	199-53-6319-38-864-99	MARTHA ALMAGUER	INFORMATION TECHNOLOGY
16	10/24/2023	24005455	THIRD FUTURE SCHOOLS TEXAS	\$ 57,298	THIRD FUTURE CHARTER TITLE II REIMBURSEMENTS	CONTRACT SERVICES REIMBURSEMENT	255-11-6229-00-047-30-25524	MACKENZIE WEATHERFORD	FEDERAL & STATE PROGRAMS

332

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
ODESSA, TX

**MEMORANDUM**

TO: DR. SCOTT MURI, SUPERINTENDENT OF SCHOOLS

FROM: DR. MATTHEW SPIVY, EXECUTIVE DIRECTOR OF HUMAN RESOURCES

RE: ROUTINE PERSONNEL REPORT FOR OCTOBER 2023

DATE: 10/30/2023

**Elementary Level Recommendations**

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
OCIE SEWELL	FIRST GRADE (REG)	BURLESON ELEM SCHOOL	10/17/2023
DANIA FLACK	FOURTH GRADE BILINGUAL	MILAM ELEM SCHOOL	10/23/2023
ALFREDO LLOPIS TORTONDA	FIRST GRADE (REG)	EKD ELEM SCHOOL	10/31/2023

**Secondary Level Recommendations**

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
TAMARA CONN	CHORAL DIR- ASST MS	CROCKETT MIDDLE SCHOOL	10/4/2023
ESPERANZA FLOTTE	SOCIAL STUDIES	PERMIAN HIGH SCHOOL	10/12/2023
KRISTAL GONZALES	ENGLISH/LANGUAGE ARTS/READING	BONHAM MIDDLE SCHOOL	10/10/2023
MARK HUFFMASTER	SOCIAL STUDIES	PERMIAN HIGH SCHOOL	10/4/2023
LUCIA MONROY	ENGLISH	ODESSA HIGH SCHOOL	10/20/2023
FRANCISCO JAVIER MONTOYA CAMARGO	ESL/READING	NIMITZ MIDDLE SCHOOL	10/10/2023
AARON THOMAS	MATH	NIMITZ MIDDLE SCHOOL	10/2/2023
PAMELA THOMAS	SCIENCE	NIMITZ MIDDLE SCHOOL	10/2/2023

**Administrative Level Recommendations**

NAME	JOB CLASS	CAMPUS/DEPARTMENT	EFFECTIVE DATE
RICA AGILLARD MORRIS	VIRTUAL DIAGNOSTICIAN	SPECIAL EDUCATION	10/6/2023
KARLA REYNA OLVERA	MIDDLE SCHOOL DEAN OF STUDENTS	WILSON & YOUNG MIDDLE SCHOOL	10/6/2023
DANIEL RUIZ	SUPERVISOR, PURCHASING	PURCHASING	10/2/2023
JOANN TOLIVER	ADMNSTRV INTERN	NIMITZ MIDDLE SCHOOL	10/10/2023

**Elementary Level Resignations**

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
YOLANDA LAWRENCE	ELEM-TEAM REACH TEACHER	SAM HOUSTON ELEM SCHOOL	10/19/2023
ASHLEY MAYFIELD	SECOND GRADE (REG)	GONZALES ELEM SCHOOL	10/26/2023
GUADALUPE VILLARREAL	FIFTH GRADE (REG)	BURNET ELEMENTARY	10/27/2023
ROCHELLE SCHIELE	KINDER REG	LBJ ELEMENTARY SCHOOL	10/27/2023

### Secondary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
RAQUEL GONZALES	SOCIAL STUDIES	PERMIAN HIGH SCHOOL	10/13/2023
CORY KEENA	SOCIAL STDY-COACH	BOWIE MIDDLE SCHOOL	10/18/2023
ARMANDINA OYE	SOCIAL STUDIES	PERMIAN HIGH SCHOOL	10/6/2023
KAREN THORNHILL	SECONDARY SP ED (AI)	ODESSA HIGH SCHOOL	10/31/2023

### Administrative Level Resignations

NAME	JOB CLASS	CAMPUS/DEPARTMENT	EFFECTIVE DATE
None			