

Agenda of Regular Meeting

The Board of Trustees Ector County Independent School District

A Regular Meeting of the Board of Trustees of Ector County Independent School District will be held November 19, 2024, 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:
Austin Montessori Elementary Students Angelo Moreno and Sam Utley
4. Invocation: High School Pastor Burke Millard, Crossroads Church
5. Special Presentations:
Recognition of Summit K12 Elementary Educator of the Year
Announcement of United Way Campaign Top Fundraisers
Introduction of Culinary Arts State Qualifiers
6. Opening Remarks by Superintendent
7. Public Comment
8. Bond 2023
 - A. Bond 2023 Update 3
 - B. Discussion of and Request for Approval of Bond 2023 Purchases over \$50,000 23
9. Action Items
 - A. Discussion of and Request for Approval of Purchases over \$50,000 24
 - B. Discussion of and Request for Approval of 2024-2025 Budget Amendment #3 28
 - C. Discussion of and Request for Approval of Annual Financial Report 32
 - D. Discussion of and Request for Approval of Superintendent Search Firm Contract 204
 - E. Discussion of and Request for Approval of Memorandum of Understanding between Ector County ISD and Sul Ross State University 216
 - F. Discussion of and Request for Approval of Resolution Casting Votes for the Members to the Ector County Appraisal District Board of Directors 234
10. Consent Agenda 237
 - A. Request for Approval of Minutes of Meetings 238
 - B. Request for Approval of Bills for Payment 257

C. Request for Approval of Acceptance of Donations Over \$10,000	283
D. Request for Approval of the Quarterly Investment Report	328
E. Request for Approval of Data Sharing Agreement between Coursemojo and ECISD	332
F. Request for Approval of Walsh Gallegos Kyle Robinson & Roalson P.C. Special Education Legal Services Retainer Agreement for Ector County ISD	346
11. Report/Discussion Items	
A. Parkhill Agriculture Farm Presentation	361
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	378
A. Financials	379
B. Purchasing Report	384
C. Routine Personnel Report	386
D. Added Bus Driver Recruitment and Retention Stipend	387
14. Closing Remarks by Superintendent	
15. Adjournment	



BOND 2023 UPDATE

Interim Superintendent and Board of Trustees will discuss various aspects of the 2023 Bond.



BOND 2023

School Board Update
November 19, 2024



FINANCE

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ECISD
Bond 2023
Costs by Project
as of 11/1/2024



Project Name	Initial			Actual Paid		Current			Percentage Complete
	Project Budget	Moved Budget	Adjusted Budget	2023/2024	2024/2025	Purchase Orders Encumbrance	Remaining Available		
MIDDLE SCHOOL	120,000,000		120,000,000	2,490,112	1,430,640	5,323,258	110,755,990	3%	
PRIORITY 1&2 ITEMS	117,783,000		117,783,000	204,977	318,066	5,441,334	111,818,624	0%	
HS/CTE CENTER	80,000,000	10,000,000	90,000,000	398,966	732,234	5,039,824	83,828,976	1%	
TRANSPORTATION FACILITY	35,000,000	(10,000,000)	25,000,000	47,250	97,250	6,690,500	18,165,000	0%	
AUDITORIUM RENO-PHS	12,500,000		12,500,000		119,531	690,098	11,690,371	1%	
TECHNOLOGY-PA, BELL, CLOCK, FA SY	10,000,000		10,000,000			371,805	9,628,195	0%	
LAND PURCHASE	9,000,000		9,000,000	-			9,000,000	0%	
TRANSITION LEARNING CENTER	8,000,000		8,000,000		19,500	383,500	7,597,000	0%	
AG FARM BUILDINGS-CTE	7,500,000		7,500,000		27,422	359,533	7,113,045	0%	
TECHNOLOGY ITEMS-SURVEILLANCE	6,000,000		6,000,000		3,852,240	1,067,531	1,080,229	64%	
FINE ARTS INSTRUMENTS	3,665,000		3,665,000	299,663	802,569	407,097	2,155,671	30%	
TECH ITEMS-FLT PNL BDS,AV EQP	3,500,000		3,500,000	3,422,512	-		77,488	98%	
TECHNOLOGY - PHONE SYS	2,500,000		2,500,000		-		2,500,000	0%	
TRANSPORTATION BUSES	2,450,000		2,450,000		-		2,450,000	0%	
JROTC FACILITY	1,500,000		1,500,000		15,609	105,913	1,378,478	1%	
TECHNOLOGY ITEMS - AV EQUIP	1,500,000		1,500,000		-	266,025	1,233,975	0%	
ATH-MS GYM BLEACHERS	1,000,000		1,000,000		414,045	431,113	154,842	41%	
MS UNIF-BAND&MARIACHI	685,000		685,000		-		685,000	0%	
ATH-BB & TENNIS LIGHTS-OHS	650,000		650,000		558,000	42,000	50,000	86%	
ATH-MS TENNIS COURT RESURFACE	480,000		480,000	216,826	-	40,121	223,053	45%	
ATH-BASEBALL LIGHTING-PHS	400,000		400,000		319,200	80,799	1	80%	
MS PERFORMANCE RISERS	150,000		150,000		30,948		119,052	21%	
Totals	\$ 424,263,000	\$ -	\$ 424,263,000	\$ 7,080,306	\$ 8,737,254	\$ 26,740,451	\$ 381,704,990		
Percent	100%	0%	0%	2%	2%	6%	90%		

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3

Notes:

CTE High School budget increased: moved \$10m unused Transportation Facility project to CTE High School.

CTE High School donation from PSP is an additional \$10 million that will be accounted for separately in a Fund 468 so that it is not commingled with bond funds.



PROJECT IMPLEMENTATION

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ECTOR COUNTY ISD

MIDDLE SCHOOL

DIFFERENT FROM THE GROUND UP



CONSTRUCTION UPDATE

DESIGN

Bid date 11/19/2024

GMP presented to BOT on 12/17/2024

Construction to start January 2025

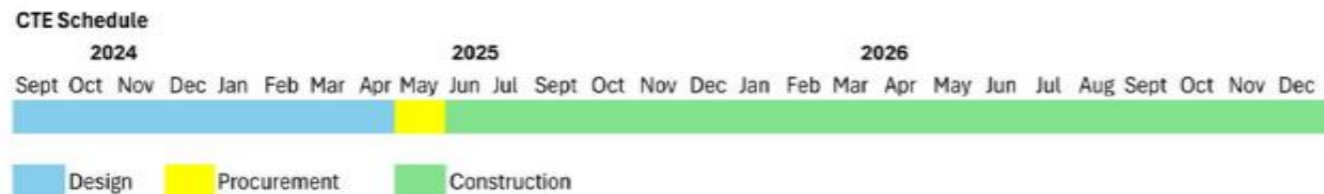
COST SUMMARY	
Budget:	\$120,00,000
Encumbrance:	\$5,323,258
Actual:	\$3,920,752
Available:	\$110,755,990
Percentage Complete:	3%

Middle School Schedule



ECTOR COUNTY ISD

CTE



CONSTRUCTION UPDATE

DESIGN

Present Design Development documents to BOT on November 12th.

25% Construction Documents from PBK due on 11/22/2024

COST SUMMARY

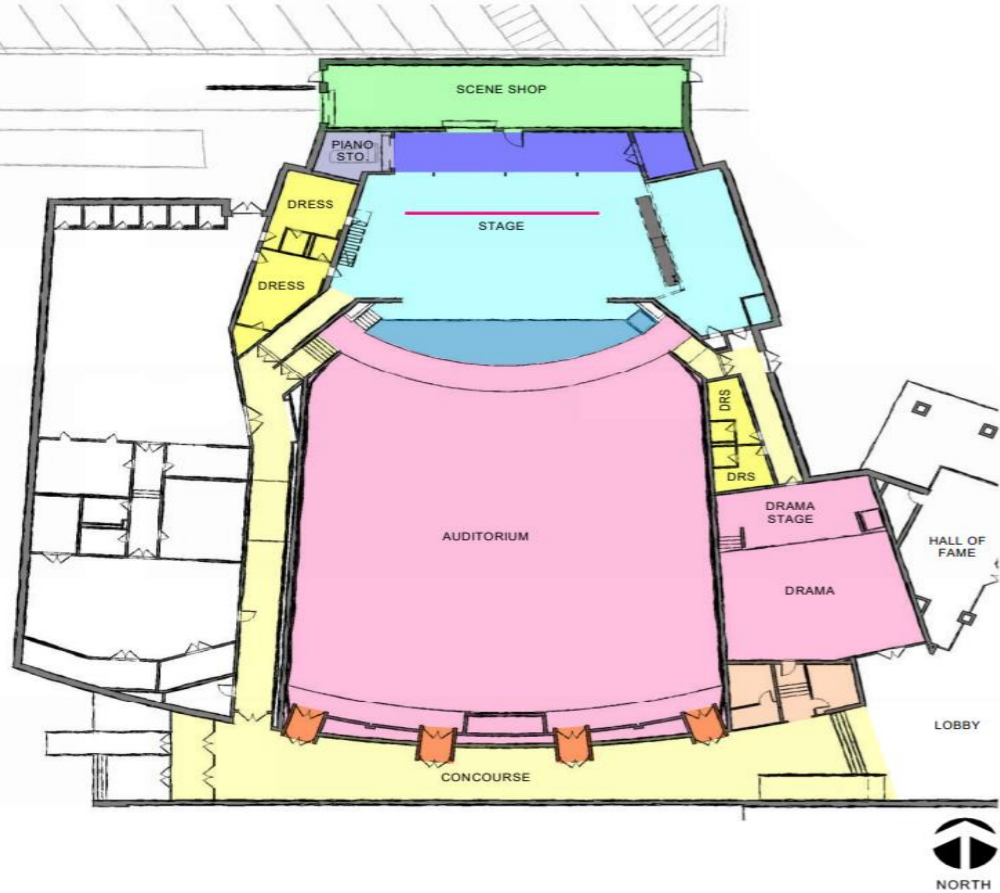
Budget:	\$90,000,000
Encumbrance:	\$5,039,824
Actual:	\$1,131,200
Available:	\$83,828,976
Percentage Complete:	1%

DIFFERENT FROM THE GROUND UP



Ector County ISD

Permian HS Auditorium Renovations



- ADDITION: 2-STORY SCENE SHOP
- PIANO STORAGE
- RENOVATED BACK-OF-STAGE; 2-STORY
- STAGE MODIFICATIONS:
REPLACE FLOORING, CURTAINS, LIGHTING AND AV
- REPLACE MEZZANINE CATWALK
- ADD STAGE APRON WITH REMOVABLE FLOOR TO ORCHETRA PIT
- DRESSING ROOM FINISH UPGRADES
- CORRIDOR FINISH UPGRADES
- AUDITORIUM & DRAMA THEATER UPDATES:
- NEW SEATING, FLOORING, CEILING AND PAINT
- ACOUSTICAL UPGRADES
- ENCLOSED SOUND BOOTH
- NEW LIGHTING THROUGHOUT
- RENOVATED OFFICES
- ADDED "LIGHT LOCK" VESTIBULES FROM CONCOURSE TO AUDITORIUM
- LED BACK-DROP:
ADD-ALTERNATE

Construction Update

Design

Designs have been submitted to Teinert for them to provide an estimate.

On-Site Activity

Surveying and geotechnical drilling samples are complete

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COST SUMMARY

Budget	\$12,500,000.00
Encumbrance	\$690,098.00
Actual	\$119,531.00
Available	\$11,690,371.00
Percentage Complete	1.00%

July 2024 – January 2025
Design



January – May 2025
Procurement



May 2025 – May 2026
Construction

Ector County ISD

Permian JROTC Facility

POTENTIAL EXPANSION

104' - 0"

31' - 4"

FIRING LANES

FIRING STATIONS

RANGE OFFICER AREA

VIEWING

ARMORY

RR

RR

LOBBY

MECH.

ELEC.

Construction Update

Design

Schematic Design has been approved and project is now in the Design Development phase.

On-Site Activity

Surveying and geotechnical drilling samples are complete

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COST SUMMARY

Budget	\$1,500,000.00
Encumbrance	\$105,913.00
Actual	\$15,609.00
Available	\$1,378,478.00
Percentage Complete	1.00%

August 2024 –
January 2025
Design

January – March
2025
Procurement

April 2025 –
January 2026
Construction

Ector County ISD

Transition Learning Center



Construction Update

Design

Project is still in Schematic Design phase awaiting committee approval

On-Site Activity

Surveying/Civil Engineering are being scheduled for site of the new facility

COST SUMMARY

Budget	\$8,000,000.00
Encumbrance	\$383,500.00
Actual	\$19,500.00
Available	\$7,597,000.00
Percentage Complete	0.00%

June – December 2024
Design



December 2024 – January 2025
Procurement



January 2025 – December 2026
Construction

Ector County ISD

CTE - Ag Farm

Construction Update

Design

Schematic Design has been approved by the committee and project is moving to the Design Development phase

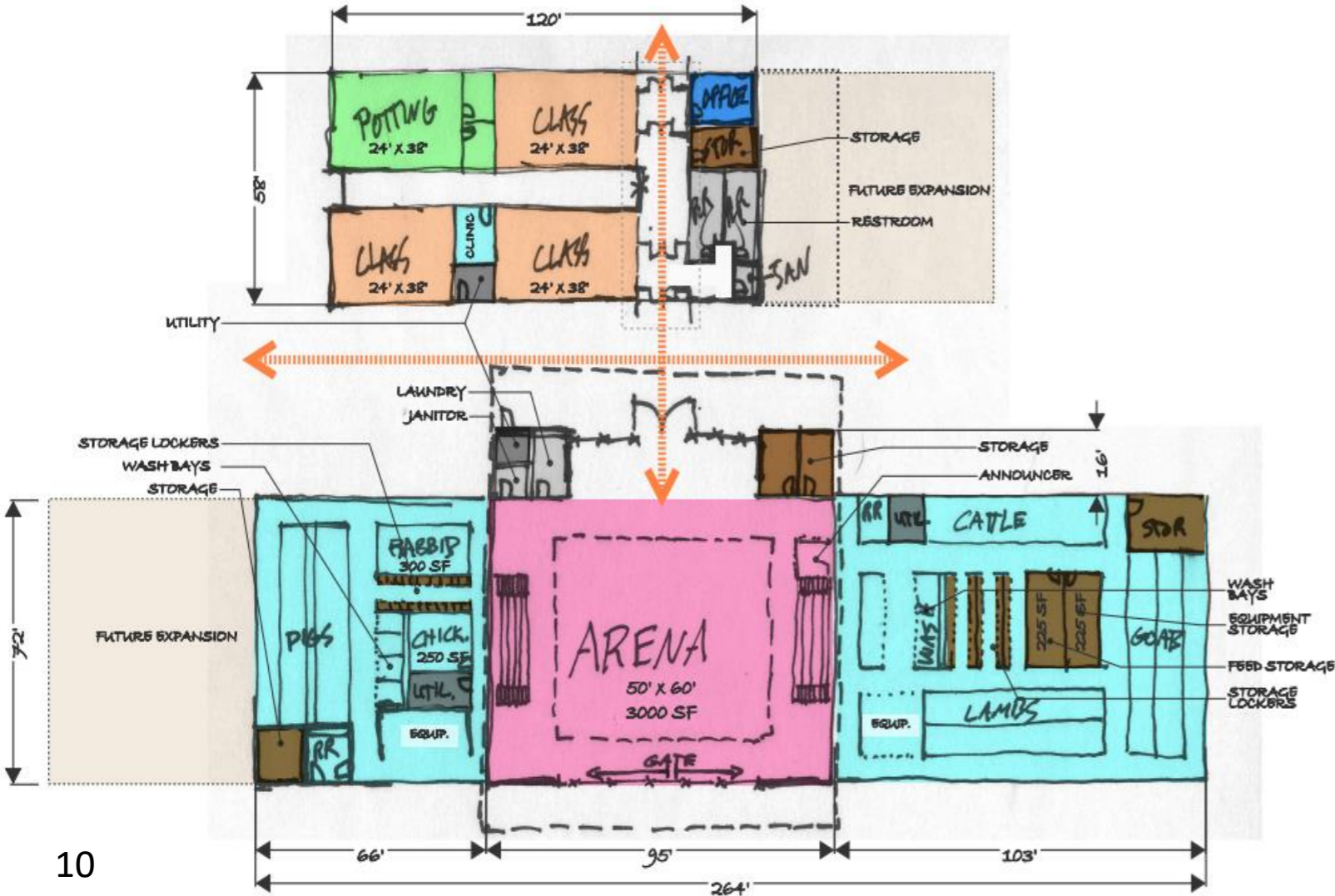
On-Site Activity

Surveying has been completed

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COST SUMMARY

Budget	\$7,500,000.00
Encumbrance	\$359,533.00
Actual	\$27,422.00
Available	\$7,113,045.00
Percentage Complete	0.00%



Virtual Advisory Committee Meetings

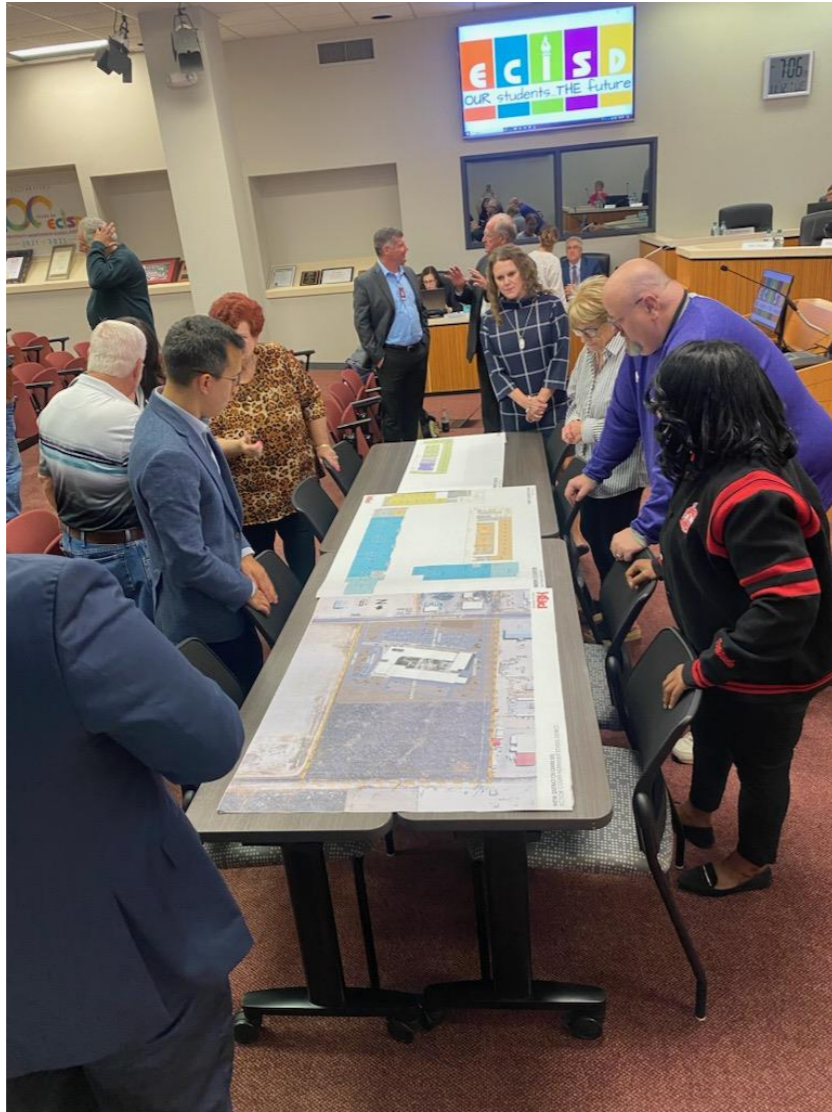


Transition Learning Center Committee Meeting Wednesday 11/6

Ag Farm Committee Meeting Thursday 11/7

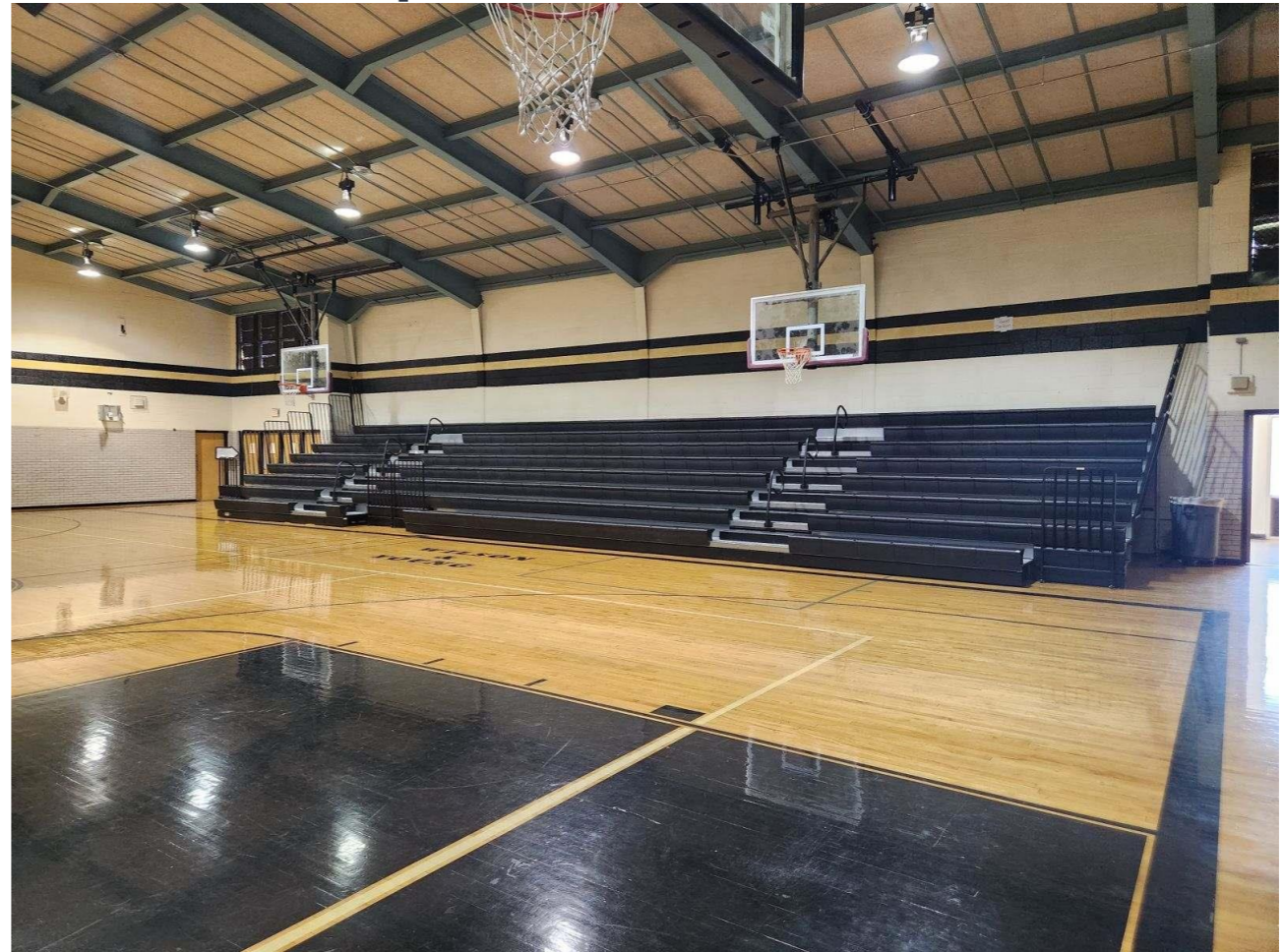


CTE High School Board Presentation 11/12



Middle School Bleacher Replacement

- Bonham MS: Cobalt Blue
 - Bowie MS: Deep Violet
 - Crockett MS: Crimson Red
 - Ector MS: Cobalt Blue
 - Nimitz MS: Blue Dusk
 - Wilson & Young MS: Black
-
- Wilson and Young MS just completed.
 - Project scheduled for completion before Thanksgiving Break



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Fine Arts Update

- The first set of new risers for middle schools arrived over the summer and have been set up at Bonham MS (pictured).
- Risers for Ector MS will be complete soon.

- Total Instruments Ordered: 578
- Total Instruments Delivered: 304
- Total Spent: \$1.4 Million



Technology Update

- The surveillance storage portion of the project is now complete
 - Campus camera installations are scheduled to begin in December
- CSI Lubbock has been selected to oversee completion of the PA/Bells/Alarms/Clocks Project
 - Campus walkthroughs were conducted between 11/4 - 11/8 for preparation



Newly installed servers as part of the surveillance project

FUTURE ACTIONS

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Priority 1 & 2 Items

- Parkhill has been engaged to provide architectural, engineering and project oversight services for these items.
- Parkhill will package items and work alongside Agnew & Associates to streamline the process.

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Upcoming Events

- Transition Learning Center Committee Meeting – Wednesday, December 4 in the ECISD Administration Building Board Room
- DLR Architects are scheduled to present the schematic design package to the ECISD Board of Trustees on Tuesday, December 17

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THANK YOU





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 2023 PURCHASES OVER \$50,000

DATE: November 19, 2024

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 Bond 2023 Purchases over \$50,000



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 19, 2024

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 2024

Item	Vendor(s)	Estimated Contract Price	Funding	Requestor/ Department	Reference	Service/ Product	Service/Product Summary	Contract Term
1R	All About Hearing (LG Audiological Enterprises) Educational Assessment Services of Texas LLC	\$ 60,000	General Funds 199 Federal Funds 224 State Deaf Funds 435	Mark Gabrylczyk Special Services	Renewal ECISD Awarded RFP 24-04	Supplemental Services for ECISD Special Services	Assessing students, conducting ARD meetings, counseling, providing speech therapy in person and virtually, maintaining student confidentiality, writing goals for speech, and hearing evaluations.	FY 2024/2025
2R	Luis Salcido Bilingual SLP Services	\$ 50,000	General Funds 199 Federal Funds 224	Mark Gabrylczyk Special Services	Renewal ECISD Awarded RFP 24-04-2	Supplemental Services for ECISD Special Services	Assessing students, conducting ARD meetings, counseling, providing speech therapy in person and virtually, maintaining student confidentiality, writing goals for speech.	FY 2024/2025

Mark Gabrylczyk
Executive Director of Special Services
Ector County ISD
432-456-8719
Fax: 432-456-8718



Renewal 1 RFP #24-04 Supplemental Services for ECISD Special Services

Purpose:

The selected companies will be responsible for providing contracted services for the ECISD special education department. The selected companies will be responsible for providing services in the areas of assessing students, conducting ARD meetings, counseling, providing speech therapy in person and virtually, maintaining student confidentiality, writing goals for speech, hearing evaluations, and provide ongoing communication to Executive Director of Special Services and/or her designee and progress reporting. This may also include communicating with parents, families/guardians of student if deemed necessary by the Special Services Department.

Background information:

ECISD developed an RFP process recently to secure services for the listed companies, as needed, based on the district's needs. The companies responded to the RFP process and are being recommended to provide services needed for the ECISD Special Education Department. An award does not guarantee an amount to or use of a supplier.

Cost: \$60,000

Funding Source: 199 General, 224 Federal VI-B, 435 State Deaf

Recommended Supplier/Service Provider: All About Hearing (LG Audiological Enterprises)
Educational Assessment Services of Texas LLC

Board Approval

Date

Mark Gabrylczyk
Executive Director of Special Services
Ector County ISD
432-456-8719
Fax: 432-456-8718



Renewal 1 RFP #24-04-2 Additional Supplemental Services for ECISD Special Services

Purpose:

The selected individuals will be responsible for providing speech and achievement evaluations to students to see if they qualify for IDEA (Individuals with Disabilities Education Act) services. The estimated number of students who are currently in need of evaluation in speech and achievement are approximately 400 students district wide. The selected individuals will be responsible for assessing students for qualification of services under the Individual with Disabilities Act.

Background information:

Ector County Independent School District will partner with the selected individual contractors to help the district catch up with over 1,000 student evaluations currently out of compliance under the Individual with Disabilities Education Act.

Cost: \$50,000

Funding Source: 199 General, 224 Federal VI-B

Recommended Supplier/Service Provider: Luis Salcido Bilingual SLP Services

Board Approval

Date



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 2024-2025 BUDGET AMENDMENT # 3

DATE: November 19, 2024

Attached is a summary of the recommended Budget Amendment # 3 for the 2024-2025 budget.

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

Administrative Recommendation:

Approval of 2024-2025 Budget Amendment # 3.

Ector County ISD
 Finance Department
 Budget Amendment
 Requests to be Appropriated
 2024/2025

#3
 FISCAL YEAR 2024-2025



Description	Requestor	Amount
GENERAL FUND		
The following will result in a decrease to fund balance.		
Demographic services		\$ 100,000
Legal services for special education		50,000
Property tax payments (for days prior to ECISD ownership land/buildings purchased or donated)		25,000
		\$ 175,000
The following will result in no change to fund balance.		
IXL Math donation		\$ (198,800)
IXL Math subscription		\$ 198,800
Reagan Elementary donation		\$ (19,414)
Playground cover		\$ 19,414
Conoco Phillips donation		\$ (15,000)
Bullet proof vests for volunteers		\$ 15,000
Hay Elementary PTA donation		\$ (11,852)
Parking lot repairs		\$ 11,852
		\$ -
The following will result in an increase to fund balance.		
		\$ -
		\$ -
Net effect to fund balance		\$ (175,000)

SCHOOL NUTRITION FUNDS

The following will result in a decrease to fund balance.

None

\$	-
<hr/>	
\$	-
<hr/>	

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

None

\$	-
<hr/>	
\$	-
<hr/>	

The following will result in an increase to fund balance.

None

\$	-
<hr/>	
\$	-
<hr/>	

Net effect to fund balance

\$	-
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DEBT SERVICE FUND

The following will result in a decrease to fund balance.

None

\$	-
<hr/>	
\$	-
<hr/>	

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

None

\$	-
<hr/>	
\$	-
<hr/>	

The following will result in an increase to fund balance.

None

\$	-
<hr/>	
\$	-
<hr/>	

Net effect to fund balance

\$	-
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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGET - FUNCTION AND OBJECT
GENERAL, SCHOOL NUTRITION, AND DEBT SERVICE FUNDS
FOR THE PERIOD JULY 1, 2024 THRU JUNE 30, 2025
FISCAL YEAR 2024-2025

	GENERAL FUND				SCHOOL NUTRITION FUND				DEBT SERVICE FUND				
	ORIGINAL BUDGET	ADJUSTED BUDGET	Additions (Deductions) #3	AMENDED BUDGET	ORIGINAL BUDGET	ADJUSTED BUDGET	Additions (Deductions) #3	AMENDED BUDGET	ORIGINAL BUDGET	ADJUSTED BUDGET	Additions (Deductions) #3	AMENDED BUDGET	
	7/1/2024	09/30/2024		11/30/2024	7/1/2024	9/30/2024		11/30/2024	7/1/2024	9/30/2024		11/30/2024	
REVENUES													
5700 Local and Intermediate	\$ 147,226,062	\$ 149,423,198	\$ 245,066	\$ 149,668,264	\$ 702,700	\$ 702,700	\$ -	\$ 702,700	\$ 46,249,195	\$ 46,249,195	\$ -	\$ 46,249,195	
5800 State	186,521,938	189,000,000	-	189,000,000	434,000	434,000	-	434,000	-	-	-	-	
5900 Federal	3,500,000	3,500,000	-	3,500,000	19,140,615	21,371,345	-	21,371,345	-	-	-	-	
Total - All Revenues	337,248,000	341,923,198	245,066	342,168,264	20,277,315	22,508,045	-	22,508,045	46,249,195	46,249,195	-	46,249,195	
APPROPRIATIONS by FUNCTION													
11 Instruction	200,591,101	201,550,958	373,800	201,924,758	-	-	-	-	-	-	-	-	
12 Instructional Resources and Media Services	2,080,846	2,519,424	-	2,519,424	-	-	-	-	-	-	-	-	
13 Curriculum and Staff Development	9,812,543	9,812,543	-	9,812,543	-	-	-	-	-	-	-	-	
21 Instructional Leadership	5,236,712	5,236,712	-	5,236,712	-	-	-	-	-	-	-	-	
23 School Leadership	19,788,203	20,638,482	-	20,638,482	-	-	-	-	-	-	-	-	
31 Guidance, Counseling and Evaluation Services	16,622,717	16,622,717	-	16,622,717	-	-	-	-	-	-	-	-	
32 Social Work Services	1,898,930	1,898,930	-	1,898,930	-	-	-	-	-	-	-	-	
33 Health Services	3,206,566	3,206,566	-	3,206,566	-	-	-	-	-	-	-	-	
34 Student Transportation	10,848,013	11,740,543	-	11,740,543	-	-	-	-	-	-	-	-	
35 Food Services	-	-	-	-	20,327,315	24,018,655	-	24,018,655	-	-	-	-	
36 Co/Extra Curricular Activities	8,062,579	8,149,196	-	8,149,196	-	-	-	-	-	-	-	-	
41 General Administration	8,517,284	8,702,284	-	8,702,284	-	-	-	-	-	-	-	-	
51 Plant Maintenance and Operations	36,845,955	37,561,769	31,266	37,593,035	-	-	-	-	-	-	-	-	
52 Security and Monitoring Services	8,225,177	8,401,312	15,000	8,416,312	-	-	-	-	-	-	-	-	
53 Data Processing Services	9,325,521	9,749,507	-	9,749,507	-	-	-	-	-	-	-	-	
61 Community Services	1,511,998	1,886,998	-	1,886,998	-	-	-	-	-	-	-	-	
71 Debt Services	1,388,000	1,400,000	-	1,400,000	-	-	-	-	16,849,195	16,849,195	-	16,849,195	
81 Facilities Acquisition and Construction	3,000,000	4,759,526	-	4,759,526	-	-	-	-	-	-	-	-	
99 Intergovernmental Charges	2,260,855	2,260,855	-	2,260,855	-	-	-	-	-	-	-	-	
Total - All Appropriations	349,223,000	356,098,322	420,066	356,518,388	20,327,315	24,018,655	-	24,018,655	16,849,195	16,849,195	-	16,849,195	
OTHER FINANCING SOURCES/(USES)													
7000 Other Financing Sources	500,000	500,000	-	500,000	50,000	50,000	-	50,000	-	-	-	-	
8000 Other Financing (Uses)	(525,000)	(525,000)	-	(525,000)	-	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	(25,000)	(25,000)	-	(25,000)	50,000	50,000	-	50,000	-	-	-	-	
Excess (Deficiency) of Revenues and Other Financing Sources over Appropriations	(12,000,000)	(14,200,124)	(175,000)	(14,375,124)	-	(1,460,610)	-	(1,460,610)	29,400,000	29,400,000	-	29,400,000	
Fund Balance Beginning July 1 (Estimated)	111,484,383	111,484,383		111,484,383	7,166,340	7,190,505		7,166,340	16,820,602	16,820,602		16,820,602	
Fund Balance Ending June 30 (Estimated)	\$ 99,484,383	\$ 97,284,259	\$ (175,000)	\$ 97,109,259	\$ 7,166,340	\$ 5,729,895	\$ -	\$ 5,705,730	\$ 46,220,602	\$ 46,220,602	\$ -	\$ 46,220,602	
APPROPRIATIONS by OBJECT													
6100 Payroll Costs	\$ 271,822,140	\$ 271,632,247	\$ 66,440	\$ 271,698,687	\$ 8,732,859	\$ 8,732,859	\$ -	\$ 8,732,859	\$ -	\$ -	\$ -	\$ -	
6200 Purchased/Contracted Services	34,947,842	35,982,670	364,376	36,347,046	166,000	211,805	-	211,805	-	-	-	-	
6300 Supplies and Materials	22,794,566	24,220,376	17,960	24,238,336	11,256,956	13,496,476	-	13,496,476	-	-	-	-	
6400 Other Operating Expenses	12,180,452	13,184,339	94,308	13,278,647	101,500	84,500	-	84,500	-	-	-	-	
6500 Debt Service	1,388,000	1,400,000	-	1,400,000	-	-	-	-	16,849,195	16,849,195	-	16,849,195	
6600 Capital Outlay	6,090,000	9,678,690	(123,018)	9,555,672	70,000	1,493,015	-	1,493,015	-	-	-	-	
Total - All Appropriations	\$ 349,223,000	\$ 356,098,322	\$ 420,066	\$ 356,518,388	\$ 20,327,315	\$ 24,018,655	\$ -	\$ 24,018,655	\$ 16,849,195	\$ 16,849,195	\$ -	\$ 16,849,195	



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 19, 2024

Deborah Ottmers, Chief Financial Officer, will present the 2023-2024 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:

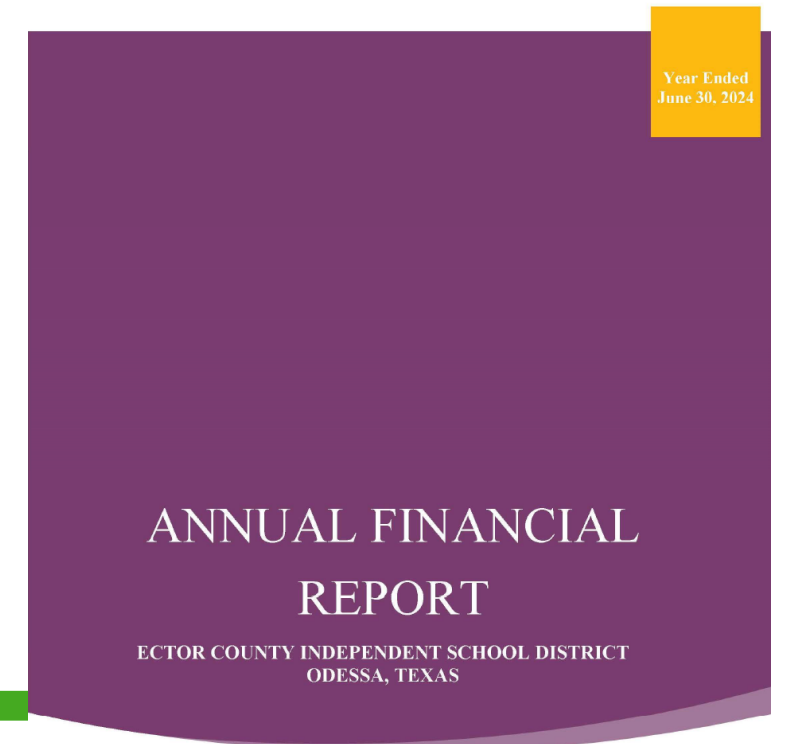
Approval of Annual Financial Report



Ector County ISD

2023 - 2024

Annual Financial Report



Presented by:

Deborah Ottmers, CFO

11/19/2024

Annual Financial and Compliance Report

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

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

When is the AFR due to TEA?

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

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

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

EDUCATION CODE

TITLE 2. PUBLIC EDUCATION

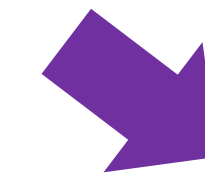
SUBTITLE I. SCHOOL FINANCE AND FISCAL MANAGEMENT

CHAPTER 44. FISCAL MANAGEMENT

SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS

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Certificate of Board

CERTIFICATE OF BOARD

Ector County Independent School District

Name of School District

Ector

County

068901

Co. - Dist. No.

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

Board Secretary

Board President

Board of Trustees

Chris Stanley

President

Tammy Hawkins

Vice President

Steve Brown

Secretary

Bob Thayer

Member

Dawn Miller

Member

Wayne Woodall

Member

Delma Abalos

Member

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Ector County Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Clean/Unmodified opinion



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

38

Our discussion and analysis of Ector County Independent School District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2024. Please read it in conjunction with the District's financial statements, which begin on page 12.

FINANCIAL HIGHLIGHTS

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

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

Exhibit A-1

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

Exhibit B-1

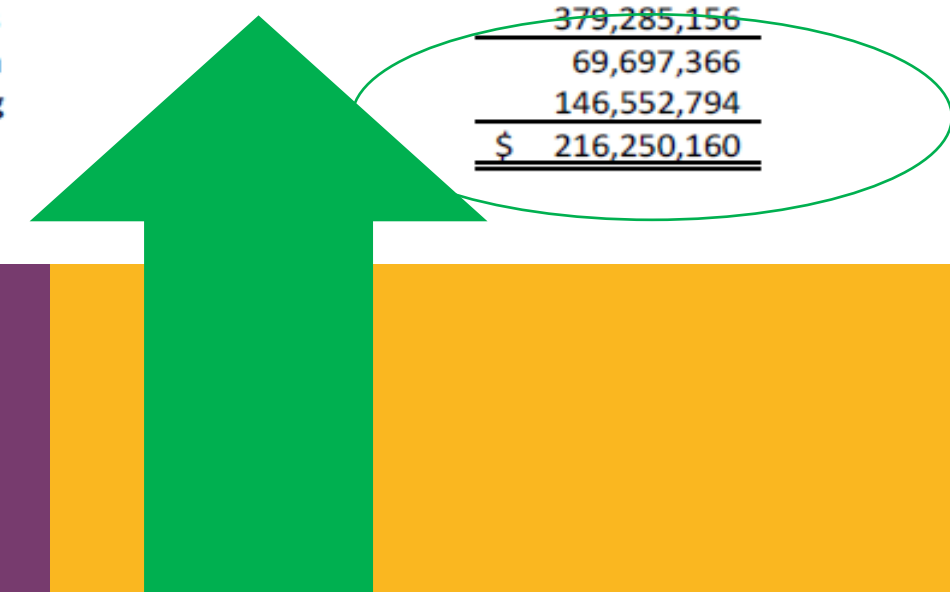
Data Control Codes	Governmental Activities	Net (Expense) Revenue and Changes in Net Position
Assets		
1110	Cash and cash equivalents \$ 9,190,239	
1120	Current investments 413,307,075	
1225	Property taxes receivables, net 15,562,955	
1240	Due from other governments 72,284,881	
1290	Other receivables,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

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

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

Basic Financial Statements

Pages 12 & 13



Basis of Accounting: Accrual

Governmental Fund Financial Statements Pages 14 & 15

Exhibit C-1

Data Control Codes	General Fund	National School Breakfast & Lunch Program	ESSER III	Insurance Recovery
Assets				
1110	\$ 6,113,514	\$ 9,092	\$ 3,750	\$ -
1120	67,205,286	9,608,867	-	10,855,750
Receivables:				
1220	20,369,195	-	-	-
1230	(7,226,664)	-	-	-
1240	55,537,974	191,861	9,008,782	-
1260	14,235,599	708,461	-	-
1290	81,485	-	-	-
1300	1,338,965	1,489,216	-	-
1410	186,465	-	-	-
1000	\$ 157,841,819	\$ 12,007,497	\$ 9,012,532	\$ 10,855,750
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
2110	\$ 3,762,321	\$ 417,763	\$ 511,707	\$ -
2150	5,239,771	30,737	111,647	-
2160	13,760,366	158,762	533,803	-
2170	1,597,861	-	7,855,375	7,663,270
2180	-	-	-	-
2200	203,404	14,859	-	253,618
2300	42,000	2,230,729	-	-
2000	24,605,723	2,852,850	9,012,532	7,916,888
Deferred Inflows of Resources				
2600	13,142,531	-	-	-
2600	13,142,531	-	-	-
Fund Balances				
Non-Spendable:				
3410	1,338,965	-	-	-
3430	186,465	-	-	-
Restricted:				
3450	-	9,154,647	-	-
3470	-	-	-	-
3480	-	-	-	-
3490	-	-	-	-
Committed:				
3510	1,759,526	-	-	-
3530	1,068,665	-	-	-
3540	1,000,000	-	-	-
3545	-	-	-	2,938,862
Assigned				
3550	22,457,262	-	-	-
3590	7,677,702	-	-	-
3600	84,604,980	-	-	-
3000	120,093,565	9,154,647	-	2,938,862
4000	\$ 157,841,819	\$ 12,007,497	\$ 9,012,532	\$ 10,855,750

Exhibit C-1

Data Control Codes	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
1110	\$ 5,395	\$ -	\$ 1,423,630	\$ 7,555,381
1120	17,206,002	292,234,974	1,600,728	398,711,607
Receivables:				
1220	3,751,340	-	-	24,120,535
1230	(1,330,916)	-	-	(8,557,580)
1240	-	-	7,546,264	72,284,881
1260	172,394	-	6,358,318	21,474,772
1290	-	31,000	210,213	322,698
1300	-	-	-	2,828,181
1410	-	-	847,269	1,033,734
1000	\$ 19,804,215	\$ 292,265,974	\$ 17,986,422	\$ 519,774,209
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
2110	\$ 1,000	\$ 2,233,326	\$ 1,880,966	\$ 8,807,083
2150	-	-	439,311	5,821,466
2160	-	-	2,824,892	17,277,823
2170	-	2,714	4,229,968	21,349,188
2190	80,181	-	-	80,181
2200	-	-	-	471,881
2300	-	-	5,640,969	7,913,698
2000	81,181	2,236,040	15,016,106	61,721,320
Deferred Inflows of Resources				
2600	2,420,425	-	-	15,562,956
2600	2,420,425	-	-	15,562,956
Fund Balances				
Non-Spendable:				
3410	-	-	-	1,338,965
3430	-	-	-	186,465
Restricted:				
3450	-	-	-	9,154,647
3470	-	290,029,934	-	290,029,934
3480	17,302,609	-	-	17,302,609
3490	-	-	393,165	393,165
Committed:				
3510	-	-	-	1,759,526
3530	-	-	-	1,068,665
3540	-	-	-	1,000,000
3545	-	-	2,577,151	5,516,013
Assigned				
3550	-	-	-	22,457,262
3590	-	-	-	7,677,702
3600	-	-	-	84,604,980
3000	17,302,609	290,029,934	2,970,316	442,489,933
4000	\$ 19,804,215	\$ 292,265,974	\$ 17,986,422	\$ 519,774,209

40

Basis of Accounting: Modified Accrual

**Details on
Pages 65-73**

Governmental Fund Financial Statements Pages 17 & 18

Exhibit C-2

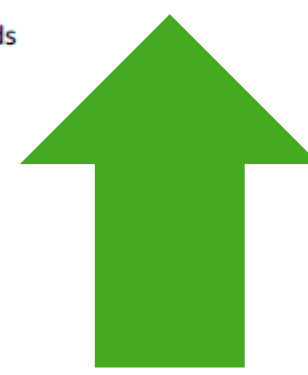
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

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

Exhibit C-2

Printed in newspaper

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



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

Basis of Accounting: Modified Accrual

Details on Pages 74-82

- These funds are established to account for any activity that provides services on a cost reimbursement basis within the district.
- Funds include the following:
 - **Housing Fund**
 - **Workers Compensation Fund**
 - **Medical Trust Fund**
- Net Position of \$12.9 million
- Details of the funds can be found on
 - Combining Statements H-3 and H-4 and H-5
 - Pages 83-85

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

Exhibit D-1
42

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

- These funds are established to account for any activity that are held in trust for others.
- They are managed by the ISD, but not owned by the ISD.
- Funds include the following:
 - **Student Activity Funds at the campuses**
- Funds are **not** detailed in combining statements in the report.
- Net Position is \$1.5 million.

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

Exhibit E-1

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

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

Exhibit E-2

	<u>Custodial Fund</u>
Additions	
Revenues from student activities	\$ 671,621
Total Additions	<u>671,621</u>
Deductions	
Professional and Contracted Services	67,848
Supplies and Materials	7,392
Other Deductions	228,736
Total Deductions	<u>303,976</u>
 Change in net position	 367,645
 Net Position Beginning of Year	 <u>1,133,004</u>
Net Position - Ending	<u>\$ 1,500,649</u>

Notes to the Financial Statements

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

32 pages of notes and charts

Notes to the Financial Statements continued

1. Summary of significant accounting policies (continued)

J. Deferred Outflows/Inflows of Resources

K. Pensions

L. Other Post-Employment Benefits

M. Net Position

N. Fund Balance

O. Data Control Codes

P. Use of Estimates

Q. Implementation of New Accounting Standards

Notes to the Financial Statements continued

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

Budgetary Comparisons

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

Exhibit G-1

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

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

Exhibit G-2

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



TRS Pension

Schedules and notes

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

Exhibit G-3

	2023	2022	2021	2020	2019
District's proportion of the net pension liability	0.19060%	0.17920%	0.18300%	0.15255%	0.17173%
District's proportionate share of the net pension liability	\$ 130,911,861	\$ 106,403,268	\$ 46,597,268	\$ 81,703,061	\$ 89,271,128
State's proportionate share of the net pension liability associated with the District	<u>140,653,940</u>	<u>132,833,188</u>	<u>59,774,871</u>	<u>133,153,469</u>	<u>115,099,303</u>
Total	<u>\$ 271,565,801</u>	<u>\$ 239,236,456</u>	<u>\$ 106,372,139</u>	<u>\$ 214,856,530</u>	<u>\$ 204,370,431</u>
District's covered payroll (for Measurement Year)	\$ 214,103,085	\$ 202,521,314	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097
District's proportionate share of the net pension liability as a percentage of its covered payroll	61.14%	52.54%	23.95%	45.74%	53.66%
Plan fiduciary net position as a percentage of the total pension liability *	73.15%	75.65%	88.79%	75.74%	75.24%
	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.16252%	0.16301%	0.17793%	0.17171%	0.12568%
District's proportionate share of the net pension liability	\$ 89,454,550	\$ 52,121,909	\$ 67,236,631	\$ 60,696,210	\$ 33,571,908
State's proportionate share of the net pension liability associated with the District	<u>130,227,666</u>	<u>81,929,372</u>	<u>96,003,500</u>	<u>88,961,129</u>	<u>75,916,290</u>
Total	<u>\$ 219,682,216</u>	<u>\$ 134,051,281</u>	<u>\$ 163,240,131</u>	<u>\$ 149,657,339</u>	<u>\$ 109,488,198</u>
District's covered payroll (for Measurement Year)	\$ 162,321,705	\$ 164,691,543	\$ 162,443,801	\$ 150,542,332	\$ 147,350,185
District's proportionate share of the net pension liability as a percentage of its covered payroll	55.11%	31.65%	41.39%	40.32%	22.78%
Plan fiduciary net position as a percentage of the total pension liability *	73.74%	82.17%	78.00%	78.43%	83.25%

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

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

Combining Balance Sheet Nonmajor Governmental Funds

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

Exhibit H-1

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

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

Exhibit H-1

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

Total = column on
Exhibit C-1
on Page 15

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

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

Exhibit H-2

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

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

Exhibit H-2

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

Total = column on Exhibit C-2 on Page 18

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

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

Exhibit J-1

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

8000 Taxes Refunded

Pages 86-87

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

Exhibit J-1

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

8000 Taxes Refunded

\$ 252,478

Remaining to collect

\$1.014

98.4% collection

Budgetary Comparisons

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

Exhibit J-2

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





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

To the Board of Trustees
Ector County Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the "District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated November 13, 2024.

Auditors review during their presentation

Compliance and Other Matters

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

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

Exhibit K-1

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

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

Exhibit K-1

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

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**Totals
\$74.8 million**

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

Exhibit K-2

Note 4 - General Fund Expenditures

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

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Federal Revenue Reported in the General Fund

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

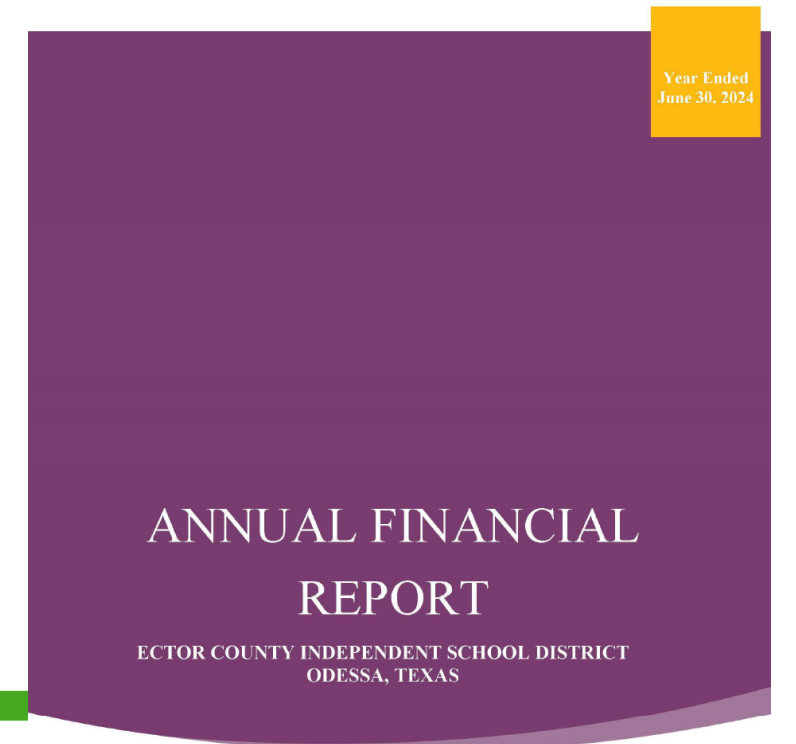
Totals
\$6.4 million



Ector County ISD

2023 - 2024

Annual Financial Report



Presented by:

Deborah Ottmers, CFO

11/19/2024

Ector County ISD

FISCAL YEAR 2024 FINANCIAL STATEMENT AND SINGLE AUDIT

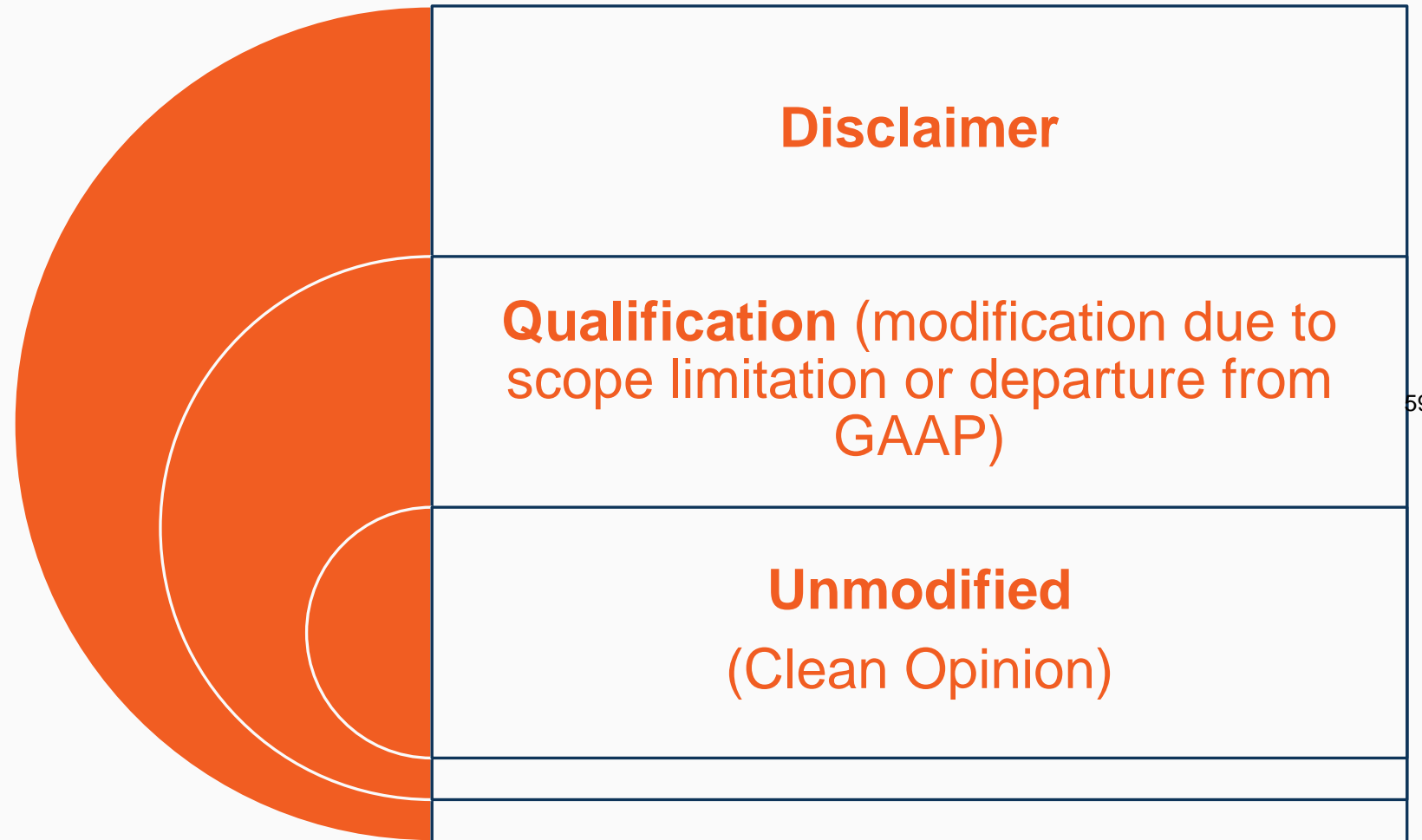
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THE OPINION ON THE REPORT

PURPOSE OF THE AUDIT



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THE AUDIT PROCESS



Planning

1



**Internal
Controls**

2



**Understanding
&
Identifying
Key
Controls &
Testing
Controls**

3



**Substantive
Testing**

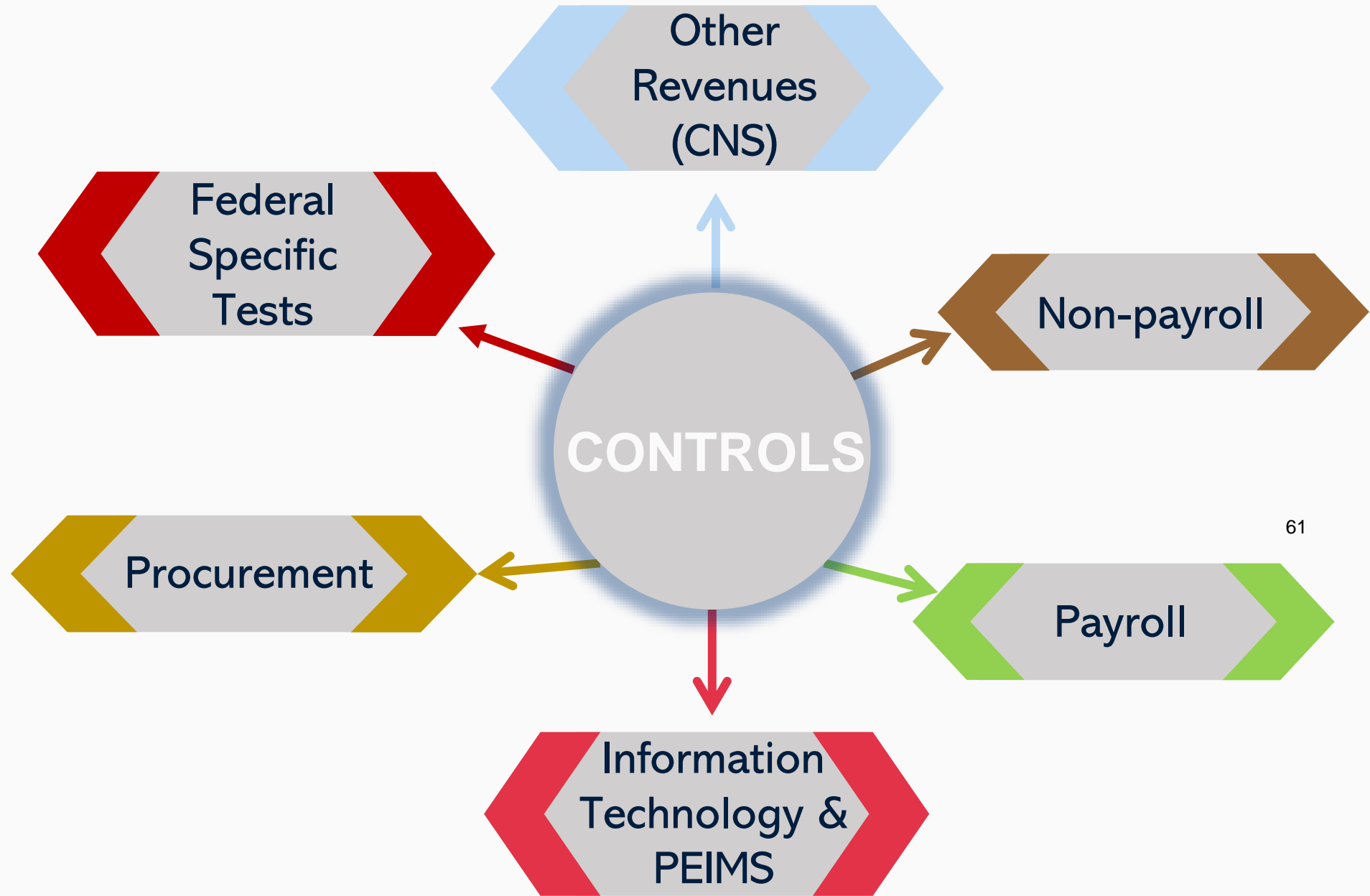
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**Opinion &
Report
Issuance**
Nov. 19, 2024⁶⁰

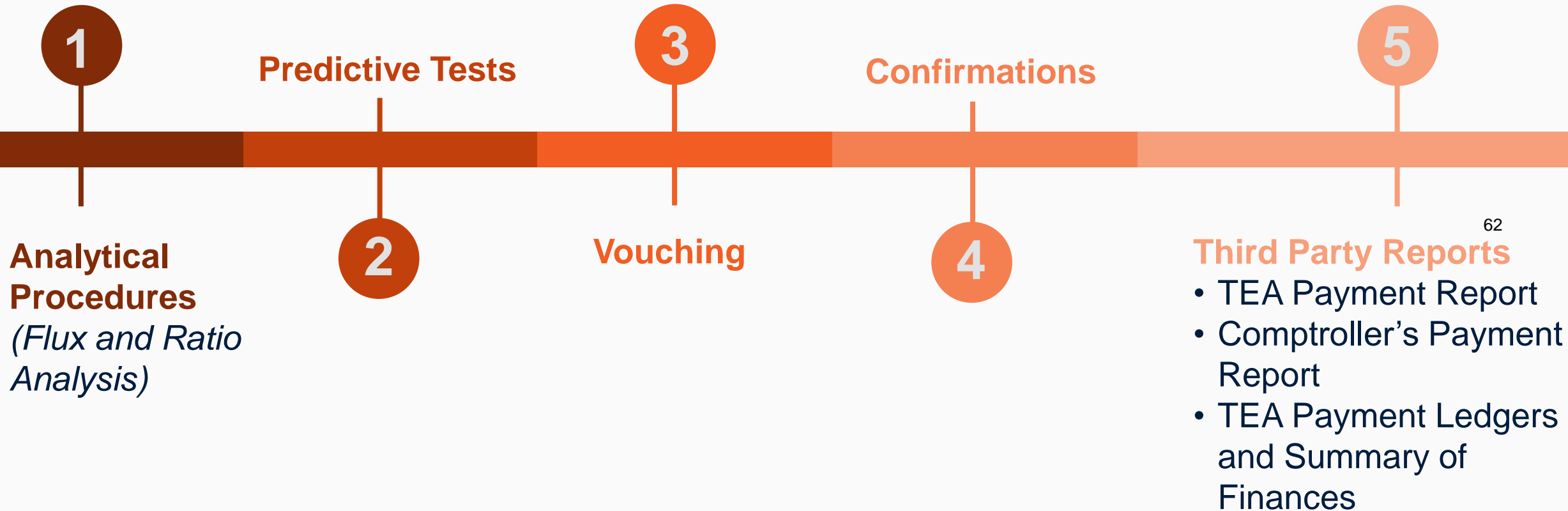
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INTERNAL CONTROLS



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SUBSTANTIVE PROCEDURES



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RESULTS

Audit in accordance with GAAS and GAGAS (Yellow Book)

Unmodified Opinion over financial statements

No internal control findings related to financial reporting

No findings related to compliance



OPINION ON FEDERAL PROGRAMS

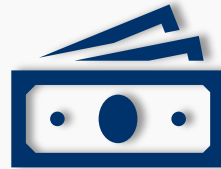
- ❖ Compliance audit in accordance with Office of Management and Budget Compliance Supplement and 2 CFR 200.
- ❖ Total Expenditures of Federal Awards during fiscal year 2024 was \$74.8M.
- ❖ **Major Federal Program**
 - Child Nutrition Cluster
- ❖ **Unmodified Opinion over each major federal program.**
- ❖ **No internal control findings related to each major program.**
- ❖ **District qualified as low-risk auditee.**

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REQUIRED COMMUNICATIONS



Engagement Letter – March 27, 2024



Audit Risks (applies to all audited entities)

- Management Override
- Revenue Recognition



The District's accounting policies and methods are appropriate and in accordance with industry standards.⁶⁵



- No disagreements or difficulties
- We are independent of the District

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

66

Year Ended
June 30, 2024

ANNUAL FINANCIAL REPORT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
ODESSA, TEXAS



OUR students...THE future

**ECTOR COUNTY INDEPENDENT
SCHOOL DISTRICT**

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2024

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

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ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

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INTRODUCTORY SECTION

CERTIFICATE OF BOARD

Ector County Independent School District

Name of School District

Ector

County

068901

Co. - Dist. No.

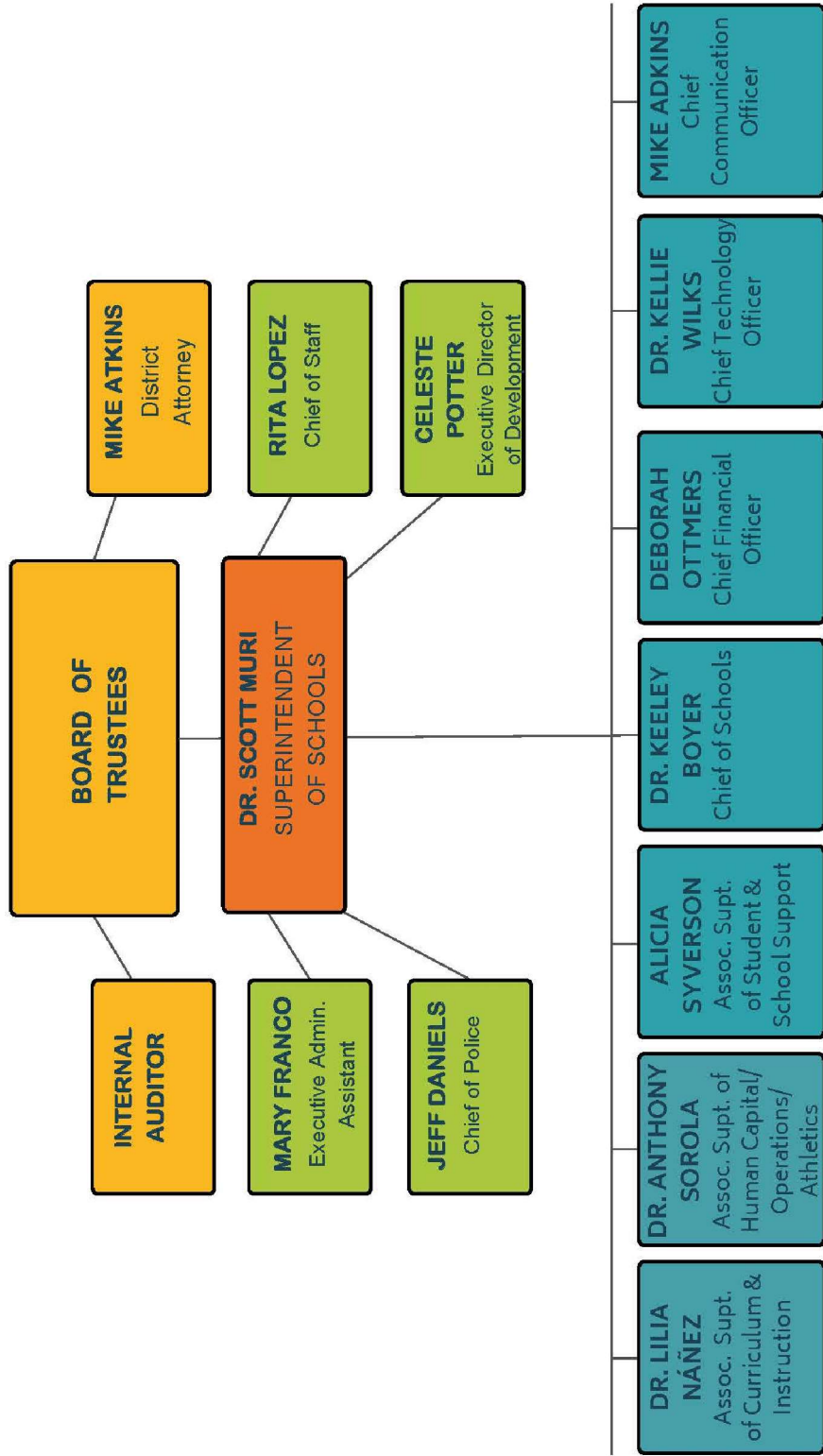
We, the undersigned, certify that the attached annual financial report of the above-named school district were reviewed and approved for the fiscal year ended June 30, 2024, at a meeting of the Board of Trustees of such school district on November 19, 2024.

Board Secretary

Board President

Superintendent of Schools

Organization Chart 2023-2024



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

Board of Trustees

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

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
CG Strategies, 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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ector County Independent School District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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* (GAS), 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.

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 13, 2024 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 13, 2024



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Ector County Independent School District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2024. Please read it in conjunction with the District's financial statements, which begin on page 12.

FINANCIAL HIGHLIGHTS

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

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 12. 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, ESSER III, insurance recovery, debt service, and capital projects funds, 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 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 \$216,250,160 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

	Governmental Activities	
	2024	2023
Assets:		
Current and other assets	\$ 514,538,454	\$ 200,383,792
Capital and non-current assets	327,388,613	310,056,552
Total Assets	841,927,067	510,440,344
Deferred Outflows of Resources:		
Deferred outflows of resources	78,890,693	74,979,359
Total Deferred Outflows of Resources	78,890,693	74,979,359
Liabilities:		
Current liabilities	43,109,263	34,213,198
Long term liabilities	565,352,076	291,632,252
Total Liabilities	608,461,339	325,845,450
Deferred Inflows of Resources:		
Deferred inflows of resources	96,106,261	113,021,459
Total Deferred Inflows of Resources	96,106,261	113,021,459
Net Position:		
Net investment in capital assets	250,894,783	198,194,985
Restricted	27,186,535	26,107,326
Unrestricted	(61,831,158)	(77,749,517)
Total Net Position	\$ 216,250,160	\$ 146,552,794

Net position of the District's governmental activities increased approximately 48% from \$146,552,794 to \$216,250,160. Significant changes in net position from the prior year are explained as follows:

Total assets increased mainly due to the unspent proceeds from the issuance of bonds during the current year.

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 increased due to an increase in accounts payable and unearned revenue.

Long term liabilities increased mainly due to the issuance of bonds during the current fiscal year.

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

Table II
Ector County Independent School District
Changes in Net Position

	Governmental Activities	
	2024	2023
Program Revenues		
Charges for services	\$ 3,003,666	\$ 2,833,902
Operating grants and contributions	88,605,111	71,174,719
General Revenues		
Property taxes	180,327,366	196,108,617
State Aid - Formula Grants	177,132,222	129,656,820
Investment earnings	7,824,565	5,771,442
Other	14,001,003	12,693,004
Total Revenues	470,893,933	418,238,504
Expenses		
Instruction	220,611,655	219,262,208
Instructional resources and media services	2,234,646	2,167,047
Curriculum and staff development	14,421,976	14,050,608
Instructional leadership	5,550,138	5,466,793
School leadership	23,987,768	22,706,666
Guidance, counseling, and evaluation services	16,991,547	14,096,893
Social work services	2,273,896	2,186,898
Health services	3,196,650	3,102,399
Student transportation	9,534,015	9,224,678
Food service	21,079,986	20,137,115
Extracurricular activities	9,249,468	9,184,517
General administration	7,248,475	7,714,822
Facilities maintenance and operations	37,730,084	34,051,413
Security and monitoring services	5,316,661	3,833,369
Data processing services	10,588,299	10,924,176
Community services	1,728,774	1,838,733
Interest and fiscal charges for long term debt	4,319,286	4,864,349
Debt issuance costs and fees	1,925,680	-
Facilities acquisition and construction	1,148,001	486,494
Other governmental charges	2,059,562	1,983,849
Total Expenses	401,196,567	387,283,027
Increase in Net Position	69,697,366	30,955,477
Beginning Net Position	146,552,794	115,597,317
Ending Net Position	\$ 216,250,160	\$ 146,552,794

The District's total revenues increased by 13% – approximately \$52.7 million from prior year revenues. Significant changes in revenue from the prior year are explained as follows:

Program revenues increased approximately \$17.6 million, due to an increase in grant revenues. General revenues increased by \$35.1 million or 10.2% due to an increase in enrollment, average daily attendance, and special programs. Insurance recovery and investment earnings also contributed to the overall increase in revenues.

The District's total expenses increased by 4% – approximately \$14.8 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 \$442,489,933, an increase of \$305,981,721 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 \$84,604,980, while total fund balance reached \$120,093,565. 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 26 percent of expenditures and total fund balance represents 37 percent of the same amount. During the current fiscal year, the total fund balance of the District's general fund increased by \$17,075,093.

The national school breakfast & lunch program fund balance decreased by \$559,693 due to a decrease in federal program revenues as well as planned spending on equipment to decrease excess fund balance. Fund balance at the end of the year was \$9,154,647 in the child nutrition fund.

The special revenue fund for ESSER III had a fund balance of \$0 at year end as revenues and expenditures equaled \$27.9 million for the year.

The insurance recovery fund had a decrease in fund balance of \$983,433 and had a fund balance of \$2,938,862 at June 30, 2024.

The debt service fund had a total fund balance of \$17,302,609, all of which is restricted for the payment of debt service. The net increase in the debt service fund balance during the current year was \$233,300.

The capital projects fund had a total fund balance of \$290,029,934, all of which is restricted for capital acquisitions and contractual obligations. The net increase in the capital projects fund balance during the current year was \$290,029,934.

General Fund Budgetary Highlights

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

	Budget	
	Original	Final Amended
Total revenues and sources	\$ 332,253,451	\$ 342,856,114
Total expenditures and uses	346,173,500	368,886,141
Net Change in Fund Balance	\$ (13,920,049)	\$ (26,030,027)

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

Capital Asset and Debt Administration

Capital Assets

At the end of 2024, the District had approximately \$327.4 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 \$17.3 million, due to completed projects and new furniture and equipment.

	2024	2023
Land	\$ 20,677,504	\$ 13,277,999
Construction in progress	10,910,355	11,070,542
Buildings and land improvements	486,434,869	474,687,029
Furniture and equipment	44,987,209	38,762,133
Vehicles and other assets	33,350,023	31,132,643
Subscription based IT assets	357,000	1,745,387
Right to use assets	2,376,533	2,228,890
Total Capital Assets	599,093,493	572,904,623
Accumulated depreciation	(269,671,497)	(261,409,858)
Accumulated amortization	(2,033,383)	(1,438,213)
Net Capital Assets	\$ 327,388,613	\$ 310,056,552

Debt Administration

At year-end, the District's bonded debt is as follow:

	Outstanding 06/30/23	Additions	Retirements	Outstanding 06/30/24
Bonds payable	\$ 107,635,000	\$ 279,175,000	\$ (41,275,000)	\$ 345,535,000
Premium on bonds	9,799,242	18,980,680	(1,961,995)	26,817,927
Accreted interest on capital appreciation bonds	73,016	29,537	-	102,553
	\$ 117,507,258	\$ 298,185,217	\$ (43,236,995)	\$ 372,455,480

Economic Factors and Next Year's Budgets and Rates

The District's elected and appointed officials considered many factors when preparing the fiscal year 2025 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 2025. Estimated revenues and other financing sources in the General Fund are \$337.7 million, and estimated appropriations and other uses total \$349.7 million. Budgeted appropriations have been increased over the prior year actual expenditures by approximately \$20.9 million for retention stipend, staff development, security and transportation.

The oil and gas economy continues to fluctuate, but the overall economy is relatively stable. Student enrollment is slowly rising by several hundred a year.

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, 2024

Exhibit A-1

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exhibit B-1

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

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

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



GOVERNMENTAL FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exhibit C-1

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024**

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exhibit C-1

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024**

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



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET FOR GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
June 30, 2024

Exhibit C-1R

<u>Data Control Codes</u>		
	Total Fund Balance, Governmental Funds (from C-1)	\$ 442,489,933
	Amounts reported for governmental activities in the statements of net position are different because:	
1	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.	324,419,481
2	The uncollected portion of the current year property tax levy is recognized as property taxes receivable and general revenue.	15,562,956
3	Deferred charge on refunding	6,234,183
4	Deferred outflows relating to pension activities	57,776,965
5	Deferred outflows relating to other post employment benefits	14,879,545
	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:	
6	General obligation bonds	(345,535,000)
7	Premium/Discount on issuance	(26,817,927)
8	Accumulated accretion on capital appreciation bonds	(102,553)
9	Lease liabilities	(405,020)
10	Accrued compensated absences	(3,517,747)
11	Accrued interest payable	(2,084,311)
12	Net pension liability	(130,911,861)
13	Net other post-employment benefit liability	(52,579,993)
14	Deferred inflows relating to pension activities	(8,732,284)
15	Deferred inflows relating to other post-employment benefits	(87,373,977)
16	Addition of Internal Service fund net position (see D-1)	<u>12,947,770</u>
29	Total Net Position-Governmental Activities (See A-1)	<u>\$ 216,250,160</u>

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

Exhibit C-2

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

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

Exhibit C-2

Data Control Codes		Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
5700	Local, intermediate, and out-of-state	\$ 45,462,281	\$ 880,241	\$ 2,359,905	\$ 203,168,328
5800	State program revenues	1,291,390	-	3,465,451	196,663,369
5900	Federal program revenues	-	-	23,225,907	75,963,472
5020	Total Revenues	<u>46,753,671</u>	<u>880,241</u>	<u>29,051,263</u>	<u>475,795,169</u>
Expenditures					
Current:					
0011	Instruction	-	3,722,175	17,312,210	226,724,960
0012	Instruction resources and media services	-	-	206,682	2,116,845
0013	Curriculum and instructional staff development	-	-	6,529,533	14,882,555
0021	Instructional leadership	-	-	416,660	5,615,830
0023	School leadership	-	-	1,186,207	23,837,076
0031	Guidance, counseling and evaluation services	-	-	915,080	17,341,488
0032	Social work services	-	-	924,055	2,328,395
0033	Health services	-	-	156,720	3,268,025
0034	Student transportation	-	-	25,211	9,976,143
0035	Food services	-	-	-	20,380,101
0036	Extracurricular activities	-	-	332,147	7,343,841
0041	General administration	-	-	13,629	7,774,704
0051	Facilities maintenance and operations	-	-	420,797	35,579,647
0052	Security and monitoring services	-	-	580,780	5,954,850
0053	Data processing services	-	-	96,391	10,190,169
0061	Community services	-	-	168,480	1,755,441
Debt Service:					
0071	Principal on long-term debt	41,275,000	-	-	42,317,125
0072	Interest on long-term debt	5,245,371	-	-	5,279,150
0073	Debt issuance costs and fees	-	1,925,680	-	1,925,680
Capital Outlay:					
0081	Facilities acquisition and construction	-	3,358,132	-	21,501,210
Intergovernmental:					
0099	Other intergovernmental charges	-	-	-	2,059,562
6030	Total Expenditures	<u>46,520,371</u>	<u>9,005,987</u>	<u>29,284,582</u>	<u>468,152,797</u>
1100	Excess (deficiency) of revenues over expenditures	<u>233,300</u>	<u>(8,125,746)</u>	<u>(233,319)</u>	<u>7,642,372</u>
Other Financing Sources (Uses)					
7911	Capital-related debt issued (regular bonds)	-	279,175,000	-	279,175,000
7912	Sale of real or personal property	-	-	-	170,928
7913	Leases issued	-	-	-	12,741
7915	Transfers in	-	-	419,839	419,839
7916	Premium or discount on issuance of bonds	-	18,980,680	-	18,980,680
8911	Transfers out	-	-	-	(419,839)
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>298,155,680</u>	<u>419,839</u>	<u>298,339,349</u>
1200	Net change in fund balances	<u>233,300</u>	<u>290,029,934</u>	<u>186,520</u>	<u>305,981,721</u>
0100	Fund Balance - July 1 (Beginning, as Previously Stated)	17,069,309	-	6,706,091	136,508,212
1300	Change with financial reporting entity (nonmajor to major)	-	-	(3,922,295)	-
0100	Fund Balance - July 1 (Beginning, as Restated)	<u>17,069,309</u>	<u>-</u>	<u>2,783,796</u>	<u>136,508,212</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 17,302,609</u>	<u>\$ 290,029,934</u>	<u>\$ 2,970,316</u>	<u>\$ 442,489,933</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, 2024

Exhibit C-2R

<u>Data Control Codes</u>		
	Net Change in Fund Balances - Total Governmental Funds (from C-2)	\$ 305,981,721
	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	33,674,193
2	Governmental funds depreciation expense	(16,214,202)
3	Property tax revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,044,667
4	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.	41,275,000
5	Repayment of lease liability is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position.	562,436
	Proceeds from issuance of long-term debt is reported as an other financing source in the governmental funds. In the government-wide financial statements, proceeds are treated as an increase in long-term liabilities and amounts paid to refunding agents are treated as a decrease in long-term liabilities.	
6	Proceeds from issuance of bonds	(279,175,000)
7	Premium on issuance of refunding bonds	(18,980,680)
8	Proceeds for lease liability	(12,741)
	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:	
9	Increase in interest payable not recognized in fund statements	(308,869)
10	Net change in accrued compensated absences	849,771
11	Amortization of premium/discount	1,961,995
12	Increase in accumulated accretion on capital appreciation bonds	(29,537)
13	Amortization of deferred charge on refunding	(480,164)
14	Changes in net pension liabilities and related deferred outflows and inflows of resources	(12,730,437)
15	Changes in net OPEB liabilities and related deferred outflows and inflows of resources	13,587,808
16	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).	(1,308,595)
	Change in Net Position of Governmental Activities (See B-1)	<u>\$ 69,697,366</u>

PROPRIETARY FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**STATEMENT OF NET POSITION****PROPRIETARY FUNDS**

June 30, 2024

Exhibit D-1

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2024

Exhibit D-2

	Governmental Activities - Internal Service Fund
Operating Revenues	
Rent Revenue	\$ 311,064
Employee and employer premiums	29,262,304
Stop Loss Reimbursement	474,465
Total Operating Revenues	<u>30,047,833</u>
Operating Expenses	
Claims and Prescriptions	29,279,154
Professional and contracted services	1,634,411
Supplies and materials	37,961
Claims expense and other operating expenses	1,077,834
Depreciation	87,004
Total Operating Expenses	<u>32,116,364</u>
Operating Income Loss	<u>(2,068,531)</u>
Non-Operating Revenues (Expenses)	
Investment earnings	759,936
Total Nonoperating Revenues (Expenses)	<u>759,936</u>
Change in Net Position	(1,308,595)
Net Position - July 1 (Beginning)	<u>14,256,365</u>
Net Position - June 30 (Ending)	<u>\$ 12,947,770</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exhibit D-3

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

	Governmental Activities - Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents	
Cash Flows Provided by (Used for) Operating Activities:	
Cash received from rental receipts	\$ 311,064
Cash received from employees and employer	29,299,721
Cash payments for interfund services provided	(155,437)
Cash receipts for stop loss	474,465
Cash payments for claims	(29,098,593)
Cash payments for other operating expenses	(2,679,158)
Net Cash Provided by (Used for) Operating Activities	(1,847,938)
 Cash Flows from Investing Activities:	
Interest on investments	759,936
Net Cash Provided by Investing Activities	759,936
 Net change in Cash and Cash Equivalents	(1,088,002)
Cash and Cash Equivalents at Beginning of Year	17,318,328
Cash and Cash Equivalents at End of Year	\$ 16,230,326
 Reconciliation to Balance Sheet	
Cash and Cash Equivalents Per Cash Flow	\$ 16,230,326
Cash and Cash Equivalents per Balance Sheet	\$ 16,230,326
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (2,068,531)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	87,004
Change in Assets and Liabilities:	
Decrease (increase) in Receivables	31,163
Increase (decrease) in Accounts Payable	488,941
Increase (decrease) in Interfund Payables	(149,183)
Increase (decrease) in Claims Payable	(237,332)
Net Cash Provided by (Used for) Operating Activities	\$ (1,847,938)

FIDUCIARY FUND FINANCIAL STATEMENTS

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

Exhibit E-1

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

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

Exhibit E-2

	<u>Custodial Fund</u>
Additions	
Revenues from student activities	\$ 671,621
Total Additions	<u>671,621</u>
Deductions	
Professional and Contracted Services	67,848
Supplies and Materials	7,392
Other Deductions	<u>228,736</u>
Total Deductions	<u>303,976</u>
Change in net position	367,645
Net Position Beginning of Year	<u>1,133,004</u>
Net Position - Ending	<u>\$ 1,500,649</u>



NOTES TO 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 Fund** – The District accounts for the expenditures and related revenues related to the operation of the child nutrition program.
- **ESSER III Fund** – This special revenue fund is used to account for revenues and expenditures related to ESSER III funding.
- **Insurance Recovery Fund** – This special revenue fund is used to account for insurance recovery proceeds for the repair or replacement of the insured property on assets as a result of insurance claims.
- **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 and investment accounts are maintained.
- **Capital Projects Fund** – This fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment purchases.

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	4-20
Vehicles	5-10
Software	5
Right to Use Equipment	Based on the Agreement
Subscription based IT assets	Subscription Term

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 assets (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 assets (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 (OPEB)

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. If there is a constraint on how the eventual proceeds can be spent, the fund balance is classified to reflect that constraint (restricted, committed, or assigned), rather than included as part of nonspendable fund balance.
- *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

GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*, in June 2022. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The requirements of this statement were implemented in fiscal year 2024.

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, 2024, the carrying amount of the District's cash deposits (cash and interest-bearing accounts) was \$9,190,239 (plus \$1,181,986 in fiduciary funds) and the bank balance was \$13,291,412. The District's cash deposits on June 30, 2024, 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, 2024, the District’s cash and investment balances, the weighted average maturity, and the credit ratings of these investments were as follows:

	Carrying Value	Weighted Average Maturity (Days)	Credit Rating
Governmental Activities			
Cash and deposits	\$ 9,190,239	N/A	N/A
Investments			
Local Government Investment Pools:			
TexPool	373,743,484	38	AAAm
LoneStar	967,495	38	AAA
TexasClass	7,842,620	25	AAA
TexStar	19,706,879	36	AAA
Total Local Government Investment Pools	402,260,478		
Short Term Investments:			
Money market	11,046,597	N/A	
Total Short Term Investments	11,046,597	38	
Total Investments	413,307,075		
Total Governmental Activities	422,497,314		
Fiduciary Funds			
Cash and Deposits	1,181,986	N/A	N/A
Total Fiduciary Funds	1,181,986		
Total	\$ 423,679,300		

Note 2 - Deposits and Investments (continued)

Due to the immediate availability of the funds, the District’s temporary investments at June 30, 2024 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, 2024, 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, 2024, for the District's individual major and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	National School			Debt Service	Capital Projects	Nonmajor	Total
	General Fund	Breakfast & Lunch Program	ESSER III	Fund	Fund	Funds	
Property Taxes	\$ 20,369,195	\$ -	\$ -	\$ 3,751,340	\$ -	\$ -	\$ 24,120,535
Due from other governments	55,537,974	191,861	9,008,782	-	-	7,546,264	72,284,881
Other	81,485	-	-	-	31,000	210,213	322,698
Gross Receivables	75,988,654	191,861	9,008,782	3,751,340	31,000	7,756,477	96,728,114
Less allowance for doubtful accounts	(7,226,664)	-	-	(1,330,916)	-	-	(8,557,580)
Net Total Receivables	<u>\$ 68,761,990</u>	<u>\$ 191,861</u>	<u>\$ 9,008,782</u>	<u>\$ 2,420,424</u>	<u>\$ 31,000</u>	<u>\$ 7,756,477</u>	<u>\$ 88,170,534</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 2024, the various components of unearned revenues reported in the governmental funds were as follows:

	<u>Unearned</u>
Advanced collection of fees (food service)	\$ 2,230,729
Unearned federal revenue	31,775
Unearned state and local revenue	5,651,194
	<u>\$ 7,913,698</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, 2024, is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>	<u>Net</u>
Governmental Activities:			
General Fund	\$ 14,235,599	\$ 1,597,861	\$ 12,637,738
National School Breakfast & Lunch Program	708,461	-	708,461
ESSER III	-	7,855,375	(7,855,375)
Insurance recovery	-	7,663,270	(7,663,270)
Debt Service Fund	172,394	-	172,394
Capital projects fund	-	2,714	(2,714)
Nonmajor Governmental Funds	6,358,318	4,229,968	2,128,350
Nonmajor Internal Service Funds	-	130,394	(130,394)
Total Governmental Activities	<u>21,474,772</u>	<u>21,479,582</u>	<u>(4,810)</u>
Fiduciary Funds	4,810	-	4,810
Total	<u>\$ 21,479,582</u>	<u>\$ 21,479,582</u>	<u>\$ -</u>
<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>	
General Fund	Nonmajor Governmental Funds	\$	419,839
Total		<u>\$</u>	<u>419,839</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, 2024, was as follows:

Governmental Activities:

	Balance July 01, 2023	Additions	Transfers	(Retirements)	Balance June 30, 2024
Governmental Capital Assets					
Capital Assets, Not Being Depreciated:					
Land	\$ 13,277,999	\$ 7,399,505	\$ -	\$ -	\$ 20,677,504
Construction in progress	11,070,542	10,194,512	(10,354,699)	-	10,910,355
Total Capital Assets, Not Being Depreciated	24,348,541	17,594,017	(10,354,699)	-	31,587,859
Capital Assets, Being Depreciated:					
Buildings and improvements	474,687,029	1,766,279	9,981,561	-	486,434,869
Furniture and equipment	38,762,133	12,733,645	373,138	(6,881,707)	44,987,209
Vehicles	26,834,711	2,840,628	-	(623,249)	29,052,090
Software	4,297,932	-	-	-	4,297,932
Subscription based IT assets	1,745,387	-	(1,388,387)	-	357,000
Right to use assets - equipment	2,228,890	12,741	1,388,387	(1,253,485)	2,376,533
Total Capital Assets, Being Depreciated	548,556,082	17,353,293	10,354,699	(8,758,441)	567,505,633
Less Accumulated Depreciation for:					
Buildings and improvements	(210,741,163)	(9,830,672)	-	-	(220,571,835)
Furniture and equipment	(28,393,110)	(3,994,609)	-	6,849,402	(25,538,317)
Vehicles	(18,060,260)	(1,872,899)	-	594,997	(19,338,162)
Software	(4,215,325)	(7,857)	-	-	(4,223,182)
Subscription based IT assets	(44,625)	(44,625)	-	-	(89,250)
Right to use assets - equipment	(1,393,588)	(550,545)	-	-	(1,944,133)
Total Accumulated Depreciation	(262,848,071)	(16,301,207)	-	7,444,399	(271,704,879)
Governmental Capital Assets	\$ 310,056,552	\$ 18,646,103	\$ -	\$ (1,314,042)	\$ 327,388,613

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

Function	Depreciation/ Amortization Expense
Governmental Activities:	
Instruction	\$ 5,895,164
Instructional resources and media services	161,074
Curriculum and staff development	3,171
Instructional leadership	27,759
School leadership	470,534
Guidance, counseling and evaluation services	11,451
Health services	1,066
Student transportation	1,216,139
Food Services	1,594,098
Extracurricular activities	2,058,143
General administration	43,312
Plant maintenance and operations	3,116,305
Security and monitoring services	405,522
Data processing services	799,583
Community services	48,988
Facilities acquisition and construction	448,898
Total Governmental Activities	\$ 16,301,207

Note 5 - Capital Assets (continued)

Net investment in capital assets for governmental activities as of June 30, 2024 is calculated as follow:

Capital Assets	\$ 327,388,613
Bonds payable	(345,535,000)
Premiums	(26,817,927)
Deferred amount on refunding	6,234,183
Lease Liability	(405,020)
Unspent Bond Proceeds	290,029,934
Net Investment in Capital Assets	<u><u>\$ 250,894,783</u></u>

Construction commitments at June 30, 2024 are as follow:

<u>Project</u>	<u>Approved Construction Budget</u>	<u>Construction in Progress</u>	<u>Remaining Commitment</u>
CTE Center Building	\$ 80,023,122	\$ 375,000	\$ 79,648,122
New Middle School Building	120,794,898	1,689,255	119,105,643
Tennis Courts Surfacing	480,000	216,826	263,174
Roof Hail Damage	6,208,143	5,570,139	638,004
Fire Alarm Systems	1,994,550	167,826	1,826,724
HVAC Control & Energy Management Systems	3,142,452	2,891,309	251,143
	<u><u>\$ 212,643,165</u></u>	<u><u>\$ 10,910,355</u></u>	<u><u>\$ 201,732,810</u></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, 2024, was as follows:

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2024</u>	<u>Due Within One Year</u>
General Obligation Bonds:	\$ 107,635,000	\$ 279,175,000	\$ (41,275,000)	\$ 345,535,000	\$ 5,965,000
Premiums on bonds	9,799,242	18,980,680	(1,961,995)	26,817,927	-
Accumulated accretion on capital appreciation bonds	73,016	29,537	-	102,553	-
Worker's compensation claims payable	2,755,767	-	(21,730)	2,734,037	608,052
Healthcare claims payable	2,963,540	-	(215,602)	2,747,938	2,747,938
Accrued compensated absences	4,367,518	-	(849,771)	3,517,747	-
Lease liabilities	995,640	12,741	(603,361)	405,020	247,813
Total Governmental Long-Term Liabilities	<u><u>\$ 128,589,723</u></u>	<u><u>\$ 298,197,958</u></u>	<u><u>\$ (44,927,459)</u></u>	<u><u>\$ 381,860,222</u></u>	<u><u>\$ 9,568,803</u></u>

Note 6 - Long-term Liabilities (continued)

General Obligation Bonds

General Obligation Bonds outstanding, at June 30, 2024, are comprised of the following:

Issue	Original Issuance		Maturity Date	Debt Outstanding
	Amount	Interest Rate (%)		
General Obligation Bonds:				
Unlimited Tax Refunding Bonds, Series 2016	\$ 49,235,000	3.00% to 5.00%	8/15/2027	\$ 11,990,000
Unlimited Tax Refunding Bonds, Series 2020B	56,150,000	1.75% to 5.00%	8/15/2036	54,370,000
Unlimited Tax School Building Bonds, Series 2024-A	179,630,000	4.00% - 5.00%	8/15/2045	179,630,000
Variable Rate Unlimited Tax School Building Bonds, Series 2024-B	99,545,000	4.00%	8/15/2049	99,545,000
				<u>\$ 345,535,000</u>

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

Year Ending June 30th	Principal	Interest	Totals
2025	\$ 5,965,000	\$ 11,046,973	\$ 17,011,973
2026	23,640,000	14,451,297	38,091,297
2027	15,070,000	14,556,547	29,626,547
2028	16,235,000	13,813,022	30,048,022
2029	17,605,000	12,873,122	30,478,122
2030 - 2034	57,705,000	55,328,684	113,033,684
2035 - 2039	58,470,000	44,327,473	102,797,473
2040 - 2044	39,640,000	31,951,000	71,591,000
2045 - 2049	88,560,000	18,095,225	106,655,225
2050	22,645,000	566,125	23,211,125
	<u>\$ 345,535,000</u>	<u>\$ 217,009,468</u>	<u>\$ 562,544,468</u>

In the current fiscal year, the District issued \$179,630,000 in Unlimited Tax School Building Bonds, Series 2024A with an interest rate ranging between 4.00% and 5.00%. The proceeds are to be used for the construction, renovation, acquisition and equipment of school buildings as well as purchase of new school buses. The bonds were issued at a premium in the amount of \$17,871,749 and mature in fiscal year 2046.

In the current fiscal year, the District issued \$99,545,000 in Variable Rate Unlimited Tax School Building Bonds, Series 2024B with an initial interest rate of 4.00%. The proceeds are to be used for the construction, renovation, acquisition and equipment of school buildings as well as purchase of new school buses. The bonds were issued at a premium in the amount of \$1,108,931 and mature in fiscal year 2050.

The District has also defeased general obligation bonds by placing the District's own resources into an irrevocable trust account to provide for all future debt service payments on the old bonds. Accordingly, that trust account assets and the liabilities for those defeased bonds are not included in the District's financial statements. On February 15, 2024, the District defeased \$13,370,000 of Series 2016 Refunding Bonds and \$8,775,000 of Series 2020A Refunding Bonds. As of June 30, 2024, \$22,145,000 defeased bonds remain outstanding.

Note 6 - Long-term Liabilities (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:

Series	Accreted Value	Original Bond Principal	Accreted Interest	Maturity Value	Maturity Dates
2020B Refunding	\$ 142,553	\$ 40,000	\$ 102,553	\$ 2,115,000	2026 and 2027

Deferred charge on refunding

The balance of deferred charge on refunding at June 30, 2024 was and is presented as a deferred outflow of resources in the Statement of Net Position:

	Balance July 01, 2023	Deferred Charge on New Issues	Recognized Amortization	Balance June 30, 2024
Deferred charge on refunding	\$ 6,714,347	\$ -	\$ (480,164)	\$ 6,234,183

Right to Use Lease Liabilities and SBITAs

The District as several agreements to lease copiers and printers, postage machines and mailers and tablets for transportation vehicles. As of June 30, 2024, the values of the lease liabilities was \$405,020. Monthly lease payments range from \$215 to \$28,000 and mature in fiscal year 2025 through 2028. The leases qualify as other than short-term lease as defined by Government Accounting Standards Board (GASB) Statement No. 87 (“GASB 87”). 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. At June 30, 2024, the right to use asset related to leases is \$2,376,533 and accumulated amortization is \$1,944,133.

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. The value of SBITAs will be amortized on a straight-line basis over the life of the asset. An asset was recognized as part of an SBITA for Quaver Texas Health and Physical Education Grades K-5. The right to use asset is carried at a cost of \$357,000 and accumulated amortization of \$89,250 as of June 30, 2024. As of June 30, 2024, the District did not have a liability for SBITAs as this was prepaid, and therefore does not present principal and interest requirements to maturity.

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

Year Ending June 30th	Principal	Interest	Totals
2025	\$ 247,813	\$ 14,207	\$ 262,020
2026	68,003	5,930	73,933
2027	47,417	3,369	50,786
2028	41,787	1,045	42,832
	<u>\$ 405,020</u>	<u>\$ 24,551</u>	<u>\$ 429,571</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:

	General Fund	National School Breakfast & Lunch Program	Insurance Recovery	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Property Taxes	\$ 134,495,684	\$ -	\$ -	\$ 44,787,015	\$ -	\$ -	\$ 179,282,699
Insurance Recovery	85,703	-	5,115,786	-	-	-	5,201,489
Campus Activity	-	-	-	-	-	1,303,693	1,303,693
Food Service Activity	-	690,495	-	-	-	-	690,495
Extracurricular Activities	597,218	-	-	-	-	-	597,218
Tuition and Fees	859,932	-	-	-	-	-	859,932
Investment Income	4,676,759	203,958	543,281	675,266	880,241	85,124	7,064,629
Gifts and bequests	5,842,216	-	-	-	-	369,873	6,212,089
Rent	33,240	-	-	-	-	-	33,240
Other	1,319,953	1,676	-	-	-	601,215	1,922,844
	<u>\$ 147,910,705</u>	<u>\$ 896,129</u>	<u>\$ 5,659,067</u>	<u>\$ 45,462,281</u>	<u>\$ 880,241</u>	<u>\$ 2,359,905</u>	<u>\$ 203,168,328</u>

Note 8 - Defined Benefit Pension Plan

A. Plan Description

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

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard 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

Detail information about the Teacher Retirement System’s fiduciary net position is available in a separately issued 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/Pages/about_publications.aspx, or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698, or by calling (512) 542-6592.

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 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.

Note 8 - Defined Benefit Pension Plan (continued)

C. Benefits Provided (continued)

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in this manner are determined by the TRS actuary.

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 2019 through 2025.

	Contribution Rates	
	Plan Fiscal Year	
	September 1, 2023 to August 31, 2024	September 1, 2022 to August 31, 2023
Member (Employee)	8.25%	8.00%
Non-employer contributing agency (State)	8.25%	8.00%
District	8.25%	8.00%

	Current Fiscal Year Contributions	
Employer (District)	\$	11,167,086
Employee (Member)		18,223,846
Non-employer Contributing Entity		
On-behalf Contributions (State)		10,951,980

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 1.8 percent of the member's salary beginning in fiscal year 2023, 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:

Component	Result
Valuation Date	August 31, 2022, rolled forward to August 31, 2023
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	4.13%. 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)	2122
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Benefit changes during the year	None
Ad hoc post-employment benefit changes	None

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, 2022. 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.

Note 8 - Defined Benefit Pension Plan (continued)

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 9.50% of payroll in fiscal year 2024 increasing to 9.56% in fiscal year 2025 and thereafter. 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.

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, 2023 are summarized below:

Asset Class ¹	Target Allocation ¹	Long-Term Expected Arithmetic Real Rate of Return ²	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	4.00%	1.00%
Non-U.S. Developed	13.00%	4.50%	0.90%
Emerging Markets	9.00%	4.80%	0.70%
Private Equity	14.00%	7.00%	1.50%
Stable Value			
Government Bonds	16.00%	2.50%	0.50%
Absolute Return (Including Credit Sensitive Investments)	0.00%	3.60%	0.00%
Stable Value Hedge Funds	5.00%	4.10%	0.20%
Real Return			
Real Estate	15.00%	4.90%	1.10%
Energy, Natural Resources and Infrastructure	6.00%	4.80%	0.40%
Commodities	0.00%	4.40%	0.00%
Risk Parity			
Risk Parity	8.00%	4.50%	0.40%
Leverage			
Cash	2.00%	3.70%	0.00%
Asset Allocation Leverage	-6.00%	4.40%	-0.10%
Inflation Expectation	0.00%	0.00%	2.30%
Volatility Drag ³	0.00%	0.00%	-0.90%
Expected Return	100.00%		8.00%

¹ Absolute Return includes Credit Sensitive Investments.

² Target allocations are based on the fiscal year 2023 policy model.

³ Capital Market Assumptions come from Aon Hewitt as of August 31, 2023.

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.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
District's proportional share of the net pension liability	\$ 195,720,482	\$ 130,911,861	\$ 77,023,458

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

At June 30, 2024, the District reported a liability of \$130,911,861 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 collective net pension liability	\$ 130,911,861
State's proportionate share that is associated with the District	140,653,940
Total	\$ 271,565,801

The net pension liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 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, 2022 through August 31, 2023.

At August 31, 2023, the District's proportion of the collective net pension liability was 0.1906% which was an increase of 0.00114% from its proportion measured as of August 31, 2022.

Changes in Assumptions and Benefits Since the Prior Actuarial Valuation

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the net pension liability of TRS. In addition, the Legislature also provided for a cost of living adjustment (COLA) to retirees which was approved during the November 2023 election which was paid in January 2024. Therefore, this contingent liability was not reflected as of August 31, 2023.

Note 8 - Defined Benefit Pension Plan (continued)

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

For the year ended June 30, 2024, the District recognized pension expense of \$23,754,609. The District also recognized an additional on-behalf revenue and expense of \$21,237,528 representing for support provided by the State.

At June 30, 2024, 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 economic experience	\$ 4,664,434	\$ (1,585,199)
Changes of assumptions	12,381,698	(3,030,084)
Net difference between projected and actual earnings on pension plan investments	19,050,854	-
Changes in proportion and differences between District contributions and proportionate share of contributions	12,474,215	(4,117,001)
District contributions subsequent to the measurement date of the net pension liability	9,205,764	-
Total	<u>\$ 57,776,965</u>	<u>\$ (8,732,284)</u>

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$9,205,764 will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. 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>
2025	\$ 8,654,376
2026	5,685,242
2027	18,313,991
2028	6,088,310
2029	1,096,998
	<u>\$ 39,838,917</u>

The District will continue to make the required pension contributions based on the statutorily determined rates established by the Teacher Retirement System of Texas (TRS). TRS will apply the District's contributions to the Net Pension Liability on an annual basis. The contributions are paid by the funds that pay the employees' salaries. These funding sources include the General Fund and Special Revenue funds.

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 benefit OPEB plan with 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 Teacher Retirement System’s fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/Pages/about_publications.aspx, 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.

TRS-Care Monthly Premium Rates				
	Medicare		Non-Medicare	
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 participating employers based on active employee compensation. 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% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is 0.65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act, which is 0.75% of each active employee’s pay for fiscal year 2023. The following table shows contributions to the TRS-Care plan by type of contributor.

	Contribution Rates	
	September 1, 2023 to August 31, 2024	September 1, 2022 to August 31, 2023
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%

	Current Fiscal Year Contributions
Employer (District)	\$ 1,978,516
Employee (Member)	1,442,041
Non-employer Contributing Entity	
On-behalf Contributions (State)	3,767,383

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 \$21.3 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87th Legislature. These amounts were re-appropriated from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

E. Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2022. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2023. 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 updated based on the experience study performed for TRS for the period ending August 31, 2021.

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

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, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023: (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.

Component	Result
Valuation Date	August 31, 2022, rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	4.13% as of August 31, 2023
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	2.95% to 8.95% including inflation
Healthcare Trend Rates	The initial medical trend rates were 7.75 percent for Medicare retirees and 7.00 percent for non-Medicare retirees. There was an initial prescription drug trend rate of 7.75 percent for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25 percent over a period of 17 years.
Ad Hoc Post-Employment Benefit Changes	None

F. Discount Rate

A single discount rate of 4.13% was used to measure the total OPEB liability. There was an increase of 0.22% in the discount rate since the previous year

Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2023 using the Fixed Income Market Data/Yield Curve/ Data 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 (4.13%) in measuring the Net OPEB Liability.

	Discount Rate		
	1% Decrease	Current Rate	1% Increase
	(3.13%)	(4.13%)	(5.13%)
District's proportionate share of the Net OPEB Liability:	\$ 61,928,282	\$ 52,579,993	\$ 44,951,567

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

On June 30, 2024, the District reported a liability of \$52,579,993 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 collective net OPEB liability	\$ 52,579,993
State's proportionate share that is associated with the District	<u>63,445,843</u>
Total	<u><u>\$ 116,025,836</u></u>

The Net OPEB Liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 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, 2022 through August 31, 2023.

At August 31, 2023, the District's proportion of the collective Net OPEB Liability was 0.2375% which was an increase of 0.001% from its proportion measured as of August 31, 2022.

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed healthcare cost trend rate:

	Healthcare Cost Trend		
	1% Decrease	Current	1% Increase
	(1.00%)	(4.13%)	(1.00%)
District's proportionate share of the Net OPEB Liability:	\$ 43,296,992	\$ 52,579,993	\$ 64,522,604

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 single discount rate changed from 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

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 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, 2024, the District recognized negative OPEB expense of \$11,459,044. The District also recognized negative on-behalf expense and revenue of \$13,563,382 for support provided by the State.

On June 30, 2024, 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	\$ 2,378,846	\$ (44,236,104)
Changes of assumptions	7,176,786	(32,196,124)
Net difference between projected and actual earnings on OPEB plan investments	22,717	-
Changes in proportion and difference between the District contributions and the proportionate share of contributions	3,659,885	(10,941,749)
District contributions subsequent to the measurement date of the net OPEB liability	1,641,311	-
Total	<u>\$ 14,879,545</u>	<u>\$ (87,373,977)</u>

The deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. The net amounts of the employer’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>Amount</u>
2025	\$ (15,835,487)
2026	(13,423,888)
2027	(10,159,002)
2028	(10,468,160)
2029	(9,466,370)
Thereafter	(14,782,836)
	<u>\$ (74,135,743)</u>

The District will continue to make the required OPEB contributions based on the statutorily determined rates established by the Teacher Retirement System of Texas (TRS). TRS will apply the District’s contributions to the Net OPEB Liability on an annual basis. The contributions are paid by the funds that pay the employees’ salaries. These funding sources include the General Fund and Special Revenue funds.

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, 2024, 2023 and 2022, the subsidy payments received by TRS-Care on-behalf of the District are shown below. These payments are recorded as equal revenues and expenditures in the governmental funds' financial statements of the District.

<u>Fiscal Year</u>	<u>Medicare Part D</u>
June 30, 2024	\$ 1,234,049
June 30, 2023	1,059,266
June 30, 2022	646,719

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 2023 through June 2024. Each employee contributed \$150 per month for the period of July 2023 through June 2024. 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 2023 for individual claims exceeding \$375,000 annually and aggregate coverage with an attachment point of \$33,519.56. Stop loss coverage was in effect in 2024, coverage was carried through Granular Insurance Company, commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code, for individual claims exceeding \$375,000 annually and aggregate coverage with an attachment point of \$35,144.28 in 2024. Estimates of claims payable and of claims incurred, but not reported at June 30, 2024, are reflected as accounts and claims payable of the Fund. The plan is funded to discharge liabilities of the Fund as they become due.

Note 10 - Risk Management (continued)

Health Insurance (continued)

For the fiscal year July 2023-December 2023, five (5) claims exceeded the \$350,000 limit plus one one-time aggregating specific of \$200,000. January 2024-June 2024 five (5) 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:

Fiscal Year	Beginning of Year Unpaid Claims	Incurred Claims (IBNR)	Claims Payments	End of Year Accrual
June 30, 2024	\$ 2,963,540	\$ 27,738,602	\$ (27,954,204)	\$ 2,747,938
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

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 Alliant Insurance Services.

For the school year 2023-2024, no claims exceeded the \$500,000 limit.

Estimates of claims payable and of claims incurred but not reported at June 30, 2024, 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, 2024. 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:

Fiscal Year	Beginning of Year Unpaid Claims	Incurred Claims (IBNR)	Claims Payments	End of Year Accrual
June 30, 2024	\$ 2,755,767	\$ 1,122,659	\$ (1,144,389)	\$ 2,734,037
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

Note 11 - Shared Service Arrangements

Workers' Compensation (continued)

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	\$	683,067
Midland Independent School District		107,853
Andrews Independent School District		107,853
Big Spring Independent School District		71,902
Ft. Stockton Independent School District		71,902
Reagan County Independent School District		53,926
Monahans Independent School District		17,975
Crane Independent School District		35,951
Pecos Independent School District		17,975
Garden City Independent School District		17,975
Stanton Independent School District		17,975
	\$	<u>1,204,354</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, 2024.

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, 2024.

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>.

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.

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.

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 June 30, 2024, the District is in full compliance with all of their obligations under law and the Agreement.

This agreement limits the taxable value of the covered property to \$26,493,238 for a ten-year period beginning with fiscal year 2020. The result of this limitation in valuation is an estimated total tax reduction of M&O taxes of \$1,824,608 for the ten-year period.

Supplemental payments from Oberon Solar to ECISD were as follows:

Fiscal Year	Payment Amount
2021	\$261,570
2022	\$576,795
2023	\$288,098
2024	\$188,392

**REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY
COMPARISON SCHEDULES**

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exhibit G-1

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For The Year Ended June 30, 2024

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

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

Exhibit G-2

Data Control Codes	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance with Final Budget	
Revenues					
5700	Local revenues	\$ 675,320	\$ 800,320	\$ 896,129	\$ 95,809
5800	State program revenues	430,300	437,220	448,812	11,592
5900	Federal program revenues	16,958,658	16,958,688	18,446,688	1,488,000
5020	Total Revenues	<u>18,064,278</u>	<u>18,196,228</u>	<u>19,791,629</u>	<u>1,595,401</u>
Expenditures					
Current:					
0035	Food services	18,064,278	23,129,089	20,380,101	2,748,988
6030	Total Expenditures	<u>18,064,278</u>	<u>23,129,089</u>	<u>20,380,101</u>	<u>2,748,988</u>
1100	Excess (deficiency) of revenues over expenditures	-	(4,932,861)	(588,472)	4,344,389
Other Financing Sources (Uses)					
7912	Sale of real or personal property	-	29,000	28,779	(221)
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>29,000</u>	<u>28,779</u>	<u>(221)</u>
1200	Net change in fund balances	-	(4,903,861)	(559,693)	4,344,168
0100	Fund Balances - Beginning	<u>9,714,340</u>	<u>9,714,340</u>	<u>9,714,340</u>	<u>-</u>
3000	Fund Balances - Ending	<u>\$ 9,714,340</u>	<u>\$ 4,810,479</u>	<u>\$ 9,154,647</u>	<u>\$ 4,344,168</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 Ten Measurement Years

Exhibit G-3

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.19060%	0.17920%	0.18300%	0.15255%	0.17173%
District's proportionate share of the net pension liability	\$ 130,911,861	\$ 106,403,268	\$ 46,597,268	\$ 81,703,061	\$ 89,271,128
State's proportionate share of the net pension liability associated with the District	140,653,940	132,833,188	59,774,871	133,153,469	115,099,303
Total	<u>\$ 271,565,801</u>	<u>\$ 239,236,456</u>	<u>\$ 106,372,139</u>	<u>\$ 214,856,530</u>	<u>\$ 204,370,431</u>
District's covered payroll (for Measurement Year)	\$ 214,103,085	\$ 202,521,314	\$ 194,543,132	\$ 178,615,584	\$ 166,363,097
District's proportionate share of the net pension liability as a percentage of its covered payroll	61.14%	52.54%	23.95%	45.74%	53.66%
Plan fiduciary net position as a percentage of the total pension liability *	73.15%	75.65%	88.79%	75.74%	75.24%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability	0.16252%	0.16301%	0.17793%	0.17171%	0.12568%
District's proportionate share of the net pension liability	\$ 89,454,550	\$ 52,121,909	\$ 67,236,631	\$ 60,696,210	\$ 33,571,908
State's proportionate share of the net pension liability associated with the District	130,227,666	81,929,372	96,003,500	88,961,129	75,916,290
Total	<u>\$ 219,682,216</u>	<u>\$ 134,051,281</u>	<u>\$ 163,240,131</u>	<u>\$ 149,657,339</u>	<u>\$ 109,488,198</u>
District's covered payroll (for Measurement Year)	\$ 162,321,705	\$ 164,691,543	\$ 162,443,801	\$ 150,542,332	\$ 147,350,185
District's proportionate share of the net pension liability as a percentage of its covered payroll	55.11%	31.65%	41.39%	40.32%	22.78%
Plan fiduciary net position as a percentage of the total pension liability *	73.74%	82.17%	78.00%	78.43%	83.25%

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

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

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

Exhibit G-4

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contributions	\$ 11,167,086	\$ 9,456,993	\$ 8,329,288	\$ 4,356,619	\$ 3,233,829
Contributions in relation to the contractual required contributions	<u>(11,167,086)</u>	<u>(9,456,993)</u>	<u>(8,329,288)</u>	<u>(4,356,619)</u>	<u>(3,233,829)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 223,317,484	\$ 212,093,436	\$ 200,889,873	\$ 192,050,226	\$ 175,704,924
Contributions as a percentage of covered payroll	5.00%	4.46%	4.15%	2.27%	1.84%

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 3,339,028	\$ 2,951,106	\$ 2,792,264	\$ 3,086,526	\$ 2,819,306
Contributions in relation to the contractual required contributions	<u>(3,339,028)</u>	<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>	<u>\$ -</u>
District's covered payroll	\$ 164,417,160	\$ 162,515,095	\$ 164,788,323	\$ 160,914,812	\$ 149,308,655
Contributions as a percentage of covered payroll	2.03%	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.

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 Seven Measurement Years Ended June 30

Exhibit G-5

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net OPEB liability	0.23750%	0.23650%	0.25520%	0.25238%
District's proportionate share of the net OPEB liability	\$ 52,579,993	\$ 56,639,261	\$ 98,426,461	\$ 95,940,818
State's proportionate share of the net OPEB liability associated with the District	63,445,843	69,091,000	131,869,523	128,921,462
Total	<u>\$ 116,025,836</u>	<u>\$ 69,091,000</u>	<u>\$ 230,295,984</u>	<u>\$ 224,862,280</u>
District's covered payroll (for Measurement Year)	\$ 214,103,085	\$ 202,521,314	\$ 194,543,132	\$ 178,615,584
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	24.6%	28.0%	50.6%	53.7%
Plan fiduciary net position as a percentage of the total OPEB liability	14.94%	11.52%	6.18%	4.99%

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>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability	0.25253%	0.24519%	0.25593%
District's proportionate share of the net OPEB liability	\$ 119,423,267	\$ 122,426,875	\$ 111,292,438
State's proportionate share of the net OPEB liability associated with the District	158,686,808	135,999,016	126,511,621
Total	<u>\$ 278,110,075</u>	<u>\$ 258,425,891</u>	<u>\$ 237,804,059</u>
District's covered payroll (for Measurement Year)	\$ 166,363,097	\$ 162,321,705	\$ 164,691,543
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	2.7%	1.6%	91.0%
Plan fiduciary net position as a percentage of the total OPEB liability	2.66%	1.57%	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 Seven Fiscal Years Ended June 30

Exhibit G-6

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contributions	\$ 1,978,516	\$ 1,924,320	\$ 2,044,316	\$ 1,440,594
Contributions in relation to the contractual required contributions	<u>(1,978,516)</u>	<u>(1,924,320)</u>	<u>(2,044,316)</u>	<u>(1,440,594)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 223,317,484	\$ 212,093,436	\$ 200,889,873	\$ 192,077,205
Contributions as a percentage of covered payroll	0.89%	0.91%	1.02%	0.75%

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 1,475,872	\$ 1,373,728	\$ 1,322,075
Contributions in relation to the contractual required contributions	<u>(1,475,872)</u>	<u>(1,373,728)</u>	<u>(1,322,075)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 175,704,924	\$ 164,417,160	\$ 162,515,095
Contributions as a percentage of covered payroll	0.84%	0.84%	0.81%

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

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2024

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 19th 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 30th 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

Measurement Year 2018: The discount rate changed from 8.0% as of August 31, 2017 to a blended rate of 6.907% as of August 31, 2018. The long-term assumed rate of return changed from 8.0% as of August 31, 2017 to 7.25% as of August 31, 2018. Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. The total pension liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.

Measurement Year 2020: The state and employer contribution rate changed from 6.8% to 7.5%. The 1.5% public education employer contribution applied to just employers whose employees were not covered by OASDI in 2019 and it changed in 2020 to apply to all public schools, charter schools and regional education centers irrespective of participation in OASDI.

Measurement Year 2021: The public education employer contribution rate changed from 1.5% in 2020 to 1.6% in 2021.

Measurement Year 2022: The discount rate changed from 7.25% to 7.00%.

Measurement Year 2023: None.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2024

Note 3 - TRS OPEB Plan

Changes of Assumptions

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

Measurement Year 2018: The discount rate changed from 3.42% as of August 31, 2017 to 3.69% as of August 31, 2018, updated the health care trend rate assumption, and revised demographic and economic assumptions based on the TRS experience study.

Measurement Year 2019: The discount rate changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019, lowered the participation rates and updated the health care trend rate assumption.

Measurement Year 2020: The discount rate changed from 2.63% as of August 31, 2019 to 2.33% as of August 31, 2020, lowered the participation rate assumption for employees who retire after the age of 65, and lowered the ultimate health care trend rate assumption to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

Measurement Year 2021: The discount rate changed from 2.33% as of August 31, 2020 to 1.95% as of August 31, 2021.

Measurement Year 2022: The discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022, lowered the participation rates, and updated the healthcare trend rate assumption.

Measurement Year 2023: The discount rate changed from 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.



OTHER SUPPLEMENTARY INFORMATION

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

Exhibit H-1

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

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

Exhibit H-1

	244	255	263	272
Data Control Codes	Career and Technical - Basic Grant	ESEA Title II, Part A	Title III, Part A	Medicaid Administrative Claim Program (MAC)
Assets				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-
Receivables:				
1240	95,186	454,072	176,248	-
1260	-	-	-	-
1290	-	-	-	-
1410	-	-	-	-
1000	\$ 95,186	\$ 454,072	\$ 176,248	\$ -
Liabilities and Fund Balances				
Liabilities				
2110	\$ 9,641	\$ 16,680	\$ 31,166	\$ -
2150	-	10,842	4,611	-
2160	-	66,505	22,317	-
2170	85,545	360,045	118,154	-
2300	-	-	-	-
2000	95,186	454,072	176,248	-
Fund Balances				
Restricted:				
3490	-	-	-	-
Committed:				
3545	-	-	-	-
3000	-	-	-	-
4000	\$ 95,186	\$ 454,072	\$ 176,248	\$ -

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

Exhibit H-1

		278	279	289	315
Data Control Codes		American Rescue Plan (ESSER)	TCLAS - State ESSER III Funds	Federally Funded SRF	SSA - IDEA - Part B - Discretionary
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
	Receivables:				
1240	Due from other governments	255,595	1,758,254	619,866	9,099
1260	Due from other funds	-	-	-	-
1290	Other receivables	22	-	208,864	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 255,617</u>	<u>\$ 1,758,254</u>	<u>\$ 828,730</u>	<u>\$ 9,099</u>
Liabilities and Fund Balances					
Liabilities					
2110	Accounts payable	\$ 38,790	\$ 49,369	\$ -	\$ -
2150	Payroll deduction and withholdings	699	207,522	1,162	784
2160	Accrued wages payable	4,900	1,498,320	13,947	2,932
2170	Due to other funds	211,228	3,043	813,621	5,383
2300	Unearned revenue	-	-	-	-
2000	Total Liabilities	<u>255,617</u>	<u>1,758,254</u>	<u>828,730</u>	<u>9,099</u>
Fund Balances					
Restricted:					
3490	Other purposes	-	-	-	-
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Liabilities and Fund Balances	<u>\$ 255,617</u>	<u>\$ 1,758,254</u>	<u>\$ 828,730</u>	<u>\$ 9,099</u>

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

Exhibit H-1

Data Control Codes		340	397	410	429
		SSA - IDEA, Part C, ECI	Advanced Placement Incentives	Instructional Materials Allotment	State Funded Special Revenues
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
1120	Current investments	-	-	-	-
	Receivables:				
1240	Due from other governments	4	-	-	491,201
1260	Due from other funds	-	-	6,295,952	-
1290	Other receivables	-	-	-	-
1410	Prepaid items	-	-	847,269	-
1000	Total Assets	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 7,143,221</u>	<u>\$ 491,201</u>
Liabilities and Fund Balances					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ 1,534,027	\$ 2,339
2150	Payroll deduction and withholdings	-	-	-	261
2160	Accrued wages payable	-	-	-	8,345
2170	Due to other funds	4	-	-	480,256
2300	Unearned revenue	-	-	5,609,194	-
2000	Total Liabilities	<u>4</u>	<u>-</u>	<u>7,143,221</u>	<u>491,201</u>
Fund Balances					
	Restricted:	-	-	-	-
3490	Other purposes	-	-	-	-
	Committed:	-	-	-	-
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	Liabilities and Fund Balances	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 7,143,221</u>	<u>\$ 491,201</u>

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

Exhibit H-1

Data Control Codes		435	459	461	462
		SSA - State Deaf	SSA - State Educational Programs - Innovative Services	Campus Activity Funds	Memorial Scholarship Fund
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ 952,160	\$ -
1120	Current investments	-	-	-	8,601
	Receivables:				
1240	Due from other governments	45,125	109,842	-	-
1260	Due from other funds	34,779	-	27,587	-
1290	Other receivables	-	-	-	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 79,904</u>	<u>\$ 109,842</u>	<u>\$ 979,747</u>	<u>\$ 8,601</u>
Liabilities and Fund Balances					
Liabilities					
2110	Accounts payable	\$ 4,666	\$ 68,931	\$ 37,064	\$ -
2150	Payroll deduction and withholdings	9,855	-	-	-
2160	Accrued wages payable	65,383	-	-	-
2170	Due to other funds	-	40,911	-	-
2300	Unearned revenue	-	-	-	-
2000	Total Liabilities	<u>79,904</u>	<u>109,842</u>	<u>37,064</u>	<u>-</u>
Fund Balances					
Restricted:					
3490	Other purposes	-	-	-	8,601
Committed:					
3545	Other purposes	-	-	942,683	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>942,683</u>	<u>8,601</u>
4000	Liabilities and Fund Balances	<u>\$ 79,904</u>	<u>\$ 109,842</u>	<u>\$ 979,747</u>	<u>\$ 8,601</u>

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

Exhibit H-1

		463	464	466	475
Data Control Codes		Raising Blended Learners	Susan Powell Memorial Scholarship	Trademark Scholarship	Insurance Recovery
Assets					
1110	Cash and cash equivalents	\$ 27,593	\$ -	\$ -	\$ -
1120	Current investments	-	31,004	114,287	-
	Receivables:				
1240	Due from other governments	-	-	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	12	-	1,315	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 27,605</u>	<u>\$ 31,004</u>	<u>\$ 115,602</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities					
2110	Accounts payable	\$ 4,863	\$ -	\$ 500	\$ -
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	-	-
2300	Unearned revenue	-	-	-	-
2000	Total Liabilities	<u>4,863</u>	<u>-</u>	<u>500</u>	<u>-</u>
Fund Balances					
Restricted:					
3490	Other purposes	22,742	31,004	-	-
Committed:					
3545	Other purposes	-	-	115,102	-
3000	Total Fund Balances	<u>22,742</u>	<u>31,004</u>	<u>115,102</u>	<u>-</u>
4000	Liabilities and Fund Balances	<u>\$ 27,605</u>	<u>\$ 31,004</u>	<u>\$ 115,602</u>	<u>\$ -</u>

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

Exhibit H-1

		477	482	483	488
Data Control Codes		Chapter 313	Education Foundation Awards	Citi Foundation Award - AVID	Summer Learning Grant
Assets					
1110	Cash and cash equivalents	\$ 188,158	\$ 104,948	\$ 10,621	\$ -
1120	Current investments	1,331,208	-	-	-
	Receivables:				
1240	Due from other governments	-	-	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 1,519,366</u>	<u>\$ 104,948</u>	<u>\$ 10,621</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities					
2110	Accounts payable	\$ -	\$ 5,889	\$ -	\$ -
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	465	-	-
2300	Unearned revenue	-	31,775	-	-
2000	Total Liabilities	<u>-</u>	<u>38,129</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted:					
3490	Other purposes	-	66,819	10,621	-
Committed:					
3545	Other purposes	1,519,366	-	-	-
3000	Total Fund Balances	<u>1,519,366</u>	<u>66,819</u>	<u>10,621</u>	<u>-</u>
4000	Liabilities and Fund Balances	<u>\$ 1,519,366</u>	<u>\$ 104,948</u>	<u>\$ 10,621</u>	<u>\$ -</u>

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

Exhibit H-1

		489	490	491	494
Data Control Codes		Brown Agriculture Fund	Barbara Jordan Elem Trust	OHS Scholarship Fund	Chevron Project Lead the Way
Assets					
1110	Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 123,013
1120	Current investments	52,558	3,921	27,752	-
	Receivables:				
1240	Due from other governments	-	-	-	-
1260	Due from other funds	-	-	-	-
1290	Other receivables	-	-	-	-
1410	Prepaid items	-	-	-	-
1000	Total Assets	<u>\$ 52,558</u>	<u>\$ 3,921</u>	<u>\$ 27,752</u>	<u>\$ 123,013</u>
Liabilities and Fund Balances					
Liabilities					
2110	Accounts payable	\$ -	\$ -	\$ -	\$ 2,400
2150	Payroll deduction and withholdings	-	-	-	-
2160	Accrued wages payable	-	-	-	-
2170	Due to other funds	-	-	-	-
2300	Unearned revenue	-	-	-	-
2000	Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,400</u>
Fund Balances					
Restricted:					
3490	Other purposes	52,558	3,921	27,752	120,613
Committed:					
3545	Other purposes	-	-	-	-
3000	Total Fund Balances	<u>52,558</u>	<u>3,921</u>	<u>27,752</u>	<u>120,613</u>
4000	Liabilities and Fund Balances	<u>\$ 52,558</u>	<u>\$ 3,921</u>	<u>\$ 27,752</u>	<u>\$ 123,013</u>

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

Exhibit H-1

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

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

Exhibit H-2

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

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

Exhibit H-2

		244	255	263	272
Data Control Codes		Career and Technical - Basic Grant	ESEA Title II, Part A	Title III, Part A	Medicaid Administrative Claim Program (MAC)
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	681,212	1,340,535	861,357	112,139
5020	Total Revenues	681,212	1,340,535	861,357	112,139
Expenditures					
Current:					
0011	Instruction	531,586	182,097	229,407	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	1,066,734	589,028	-
0021	Instructional leadership	-	88,204	-	-
0023	School leadership	96,895	3,500	-	-
0031	Guidance, counseling and evaluation services	52,731	-	8,557	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	112,139
0034	Student transportation	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	34,365	-
6030	Total Expenditures	681,212	1,340,535	861,357	112,139
1100	Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net change in fund balances	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as Previously Stated)	-	-	-	-
1300	Change with financial reporting entity (nonmajor to major)	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as restated)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

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

Exhibit H-2

	278	279	289	315
Data Control Codes	American Rescue Plan (ESSER)	TCLAS - State ESSER III Funds	Federally Funded SRF	SSA - IDEA - Part B - Discretionary
Revenues				
5700	\$ -	\$ -	\$ -	\$ -
5800	-	-	-	-
5900	331,811	3,085,146	1,163,910	56,837
5020	331,811	3,085,146	1,163,910	56,837
Expenditures				
Current:				
0011	-	2,849,816	507,842	56,837
0012	-	2,245	-	-
0013	-	68,371	55,123	-
0021	-	3,958	-	-
0023	-	-	8,000	-
0031	-	102,358	53,764	-
0032	331,811	-	68,776	-
0033	-	37,660	-	-
0034	-	20,738	-	-
0036	-	-	-	-
0041	-	-	8,895	-
0051	-	-	-	-
0052	-	-	461,510	-
0053	-	-	-	-
0061	-	-	-	-
6030	331,811	3,085,146	1,163,910	56,837
1100	-	-	-	-
Other Financing Sources (Uses)				
7915	-	-	-	-
7080	-	-	-	-
1200	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as Previously Stated)	-	-	-
1300	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as restated)	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -

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

Exhibit H-2

		340	397	410	429
Data Control Codes		SSA - IDEA, Part C, ECI	Advanced Placement Incentives	Instructional Materials Allotment	State Funded Special Revenues
Revenues					
5700	Local, intermediate, and out-of-state	\$ -	\$ -	\$ -	\$ -
5800	State program revenues	-	-	887,835	1,334,344
5900	Federal program revenues	250	-	-	-
5020	Total Revenues	<u>250</u>	<u>-</u>	<u>887,835</u>	<u>1,334,344</u>
Expenditures					
Current:					
0011	Instruction	250	-	791,444	242,819
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	-	-	-	535,603
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	6,000
0031	Guidance, counseling and evaluation services	-	7,412	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	420,797
0052	Security and monitoring services	-	-	-	119,270
0053	Data processing services	-	-	96,391	-
0061	Community services	-	-	-	9,855
6030	Total Expenditures	<u>250</u>	<u>7,412</u>	<u>887,835</u>	<u>1,334,344</u>
1100	Excess (deficiency) of revenues over expenditures	-	(7,412)	-	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	(7,412)	-	-
0100	Fund Balance - July 1 (Beginning, as Previously Stated)	-	7,412	-	-
1300	Change with financial reporting entity (nonmajor to major)	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as restated)	<u>-</u>	<u>7,412</u>	<u>-</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Exhibit H-2

Data Control Codes	435	459	461	462
	SSA - State Deaf	SSA - State Educational Programs - Innovative Services	Campus Activity Funds	Memorial Scholarship Fund
Revenues				
5700	\$ 403,247	\$ -	\$ 1,304,713	\$ 1,118
5800	324,181	919,091	-	-
5900	-	-	-	-
5020	727,428	919,091	1,304,713	1,118
Expenditures				
Current:				
0011	1,016,085	574,969	58,092	-
0012	-	-	162,320	-
0013	12,368	208,773	1,106	-
0021	-	135,349	-	-
0023	118,239	-	699,943	-
0031	-	-	-	-
0032	-	-	-	-
0033	-	-	-	-
0034	-	-	-	-
0036	-	-	330,147	-
0041	-	-	-	1,500
0051	-	-	-	-
0052	-	-	-	-
0053	-	-	-	-
0061	575	-	-	-
6030	1,147,267	919,091	1,251,608	1,500
1100	(419,839)	-	53,105	(382)
Other Financing Sources (Uses)				
7915	419,839	-	-	-
7080	419,839	-	-	-
1200	-	-	53,105	(382)
0100	Fund Balance - July 1 (Beginning, as Previously Stated)			
	-	-	889,578	8,983
1300	Change with financial reporting entity (nonmajor to major)			
	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as restated)			
	-	-	889,578	8,983
3000	Fund Balance - June 30 (Ending)			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 942,683</u>	<u>\$ 8,601</u>

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

Exhibit H-2

		463	464	466	475
Data Control Codes		Raising Blended Learners	Susan Powell Memorial Scholarship	Trademark Scholarship	Insurance Recovery
Revenues					
5700	Local, intermediate, and out-of-state	\$ 146,850	\$ 1,680	\$ 13,814	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>146,850</u>	<u>1,680</u>	<u>13,814</u>	<u>-</u>
Expenditures					
Current:					
0011	Instruction	144,274	-	-	-
0012	Instruction resources and media services	-	-	-	-
0013	Curriculum and instructional staff development	2,576	-	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	-
0031	Guidance, counseling and evaluation services	-	-	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	3,000	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
6030	Total Expenditures	<u>146,850</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
1100	Excess (deficiency) of revenues over expenditures	-	1,680	10,814	-
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	-	1,680	10,814	-
0100	Fund Balance - July 1 (Beginning, as Previously Stated)	22,742	29,324	104,288	3,922,295
1300	Change with financial reporting entity (nonmajor to major)	-	-	-	(3,922,295)
0100	Fund Balance - July 1 (Beginning, as restated)	<u>22,742</u>	<u>29,324</u>	<u>104,288</u>	<u>-</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 22,742</u>	<u>\$ 31,004</u>	<u>\$ 115,102</u>	<u>\$ -</u>

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

Exhibit H-2

		477	482	483	488
Data Control Codes		Education			
		Chapter 313	Foundation Awards	Citi Foundation Award - AVID	Summer Learning Grant
Revenues					
5700	Local, intermediate, and out-of-state	\$ 259,517	\$ 105,817	\$ -	\$ -
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>259,517</u>	<u>105,817</u>	<u>-</u>	<u>-</u>
Expenditures					
Current:					
0011	Instruction	-	123,867	-	-
0012	Instruction resources and media services	-	892	-	-
0013	Curriculum and instructional staff development	-	177,765	-	-
0021	Instructional leadership	-	-	-	-
0023	School leadership	-	-	-	22,850
0031	Guidance, counseling and evaluation services	-	1,103	-	-
0032	Social work services	-	-	-	-
0033	Health services	-	-	-	-
0034	Student transportation	-	-	-	-
0036	Extracurricular activities	-	2,000	-	-
0041	General administration	234	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	27,792	900	-
6030	Total Expenditures	<u>234</u>	<u>333,419</u>	<u>900</u>	<u>22,850</u>
1100	Excess (deficiency) of revenues over expenditures	<u>259,283</u>	<u>(227,602)</u>	<u>(900)</u>	<u>(22,850)</u>
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	<u>259,283</u>	<u>(227,602)</u>	<u>(900)</u>	<u>(22,850)</u>
0100	Fund Balance - July 1 (Beginning, as Previously Stated)	1,260,083	294,421	11,521	22,850
1300	Change with financial reporting entity (nonmajor to major)	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as restated)	<u>1,260,083</u>	<u>294,421</u>	<u>11,521</u>	<u>22,850</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 1,519,366</u>	<u>\$ 66,819</u>	<u>\$ 10,621</u>	<u>\$ -</u>

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

Exhibit H-2

		489	490	491	494
<u>Data Control Codes</u>		<u>Brown Agriculture Fund</u>	<u>Barbara Jordan Elem Trust</u>	<u>OHS Scholarship Fund</u>	<u>Chevron Project Lead the Way</u>
Revenues					
5700	Local, intermediate, and out-of-state	\$ 2,952	\$ 123	\$ 1,439	\$ 117,007
5800	State program revenues	-	-	-	-
5900	Federal program revenues	-	-	-	-
5020	Total Revenues	<u>2,952</u>	<u>123</u>	<u>1,439</u>	<u>117,007</u>
Expenditures					
Current:					
0011	Instruction	-	-	-	2,365
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	-	-	-	-
0036	Extracurricular activities	-	-	-	-
0041	General administration	-	-	-	-
0051	Facilities maintenance and operations	-	-	-	-
0052	Security and monitoring services	-	-	-	-
0053	Data processing services	-	-	-	-
0061	Community services	-	-	-	-
6030	Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,365</u>
1100	Excess (deficiency) of revenues over expenditures	<u>2,952</u>	<u>123</u>	<u>1,439</u>	<u>114,642</u>
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200	Net change in fund balances	<u>2,952</u>	<u>123</u>	<u>1,439</u>	<u>114,642</u>
0100	Fund Balance - July 1 (Beginning, as Previously Stated)	49,606	3,798	26,313	5,971
1300	Change with financial reporting entity (nonmajor to major)	-	-	-	-
0100	Fund Balance - July 1 (Beginning, as restated)	<u>49,606</u>	<u>3,798</u>	<u>26,313</u>	<u>5,971</u>
3000	Fund Balance - June 30 (Ending)	<u>\$ 52,558</u>	<u>\$ 3,921</u>	<u>\$ 27,752</u>	<u>\$ 120,613</u>

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

Exhibit H-2

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



INTERNAL SERVICE FUNDS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2024

Exhibit H-3

	715	771	772	Total Internal Service Funds
	<u>Housing Fund</u>	<u>Worker's Comp</u>	<u>Medical Trust</u>	
Assets				
Current Assets:				
Cash and cash equivalents	\$ 125,439	\$ -	\$ 1,509,419	\$ 1,634,858
Current investments	-	8,066,155	6,529,313	14,595,468
Receivables:				
Other receivables	-	-	8,691	8,691
Total Current Assets	<u>125,439</u>	<u>8,066,155</u>	<u>8,047,423</u>	<u>16,239,017</u>
Noncurrent Assets:				
Capital Assets:				
Land	54,012	-	-	54,012
Buildings	3,663,335	-	-	3,663,335
Accumulated depreciation - Buildings	(748,215)	-	-	(748,215)
Total Noncurrent Assets	<u>2,969,132</u>	<u>-</u>	<u>-</u>	<u>2,969,132</u>
Total Assets	<u>3,094,571</u>	<u>8,066,155</u>	<u>8,047,423</u>	<u>19,208,149</u>
Liabilities				
Current Liabilities:				
Accounts payable	3,624	-	644,386	648,010
Due to other funds	124,140	48	6,206	130,394
Total Liabilities	<u>127,764</u>	<u>48</u>	<u>650,592</u>	<u>778,404</u>
Non-Current Liabilities:				
Claims and judgments due within one year	-	608,052	-	608,052
Claims and judgments due in more than one year	-	2,125,985	2,747,938	4,873,923
Total Non-Current Liabilities	<u>-</u>	<u>2,734,037</u>	<u>2,747,938</u>	<u>5,481,975</u>
Total Liabilities	<u>127,764</u>	<u>2,734,085</u>	<u>3,398,530</u>	<u>6,260,379</u>
Net Position				
Net investment in capital assets	2,969,132	-	-	2,969,132
Unrestricted net position	(2,325)	5,332,070	4,648,893	9,978,638
Total Net Position	<u>\$ 2,966,807</u>	<u>\$ 5,332,070</u>	<u>\$ 4,648,893</u>	<u>\$ 12,947,770</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, 2024

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>
Operating Revenues				
Rent revenue	\$ 311,064	\$ -	\$ -	\$ 311,064
Employee and Employer Insurance premiums	-	1,130,395	28,131,909	29,262,304
Stop loss reimbursement	-	-	474,465	474,465
Total Operating Revenues	<u>311,064</u>	<u>1,130,395</u>	<u>28,606,374</u>	<u>30,047,833</u>
Operating Expenses				
Claims and prescriptions	-	1,047,794	28,231,360	29,279,154
Professional and contracted services	200,253	74,865	1,359,293	1,634,411
Supplies and materials	37,961	-	-	37,961
Claims expense and other operating expenses	28,002	-	1,049,832	1,077,834
Depreciation	87,004	-	-	87,004
Total Operating Expenses	<u>353,220</u>	<u>1,122,659</u>	<u>30,640,485</u>	<u>32,116,364</u>
Operating Income (Loss)	<u>(42,156)</u>	<u>7,736</u>	<u>(2,034,111)</u>	<u>(2,068,531)</u>
Non-Operating Revenues (Expenses)				
Investment earnings	-	434,478	325,458	759,936
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>434,478</u>	<u>325,458</u>	<u>759,936</u>
Change in Net Position	(42,156)	442,214	(1,708,653)	(1,308,595)
Net Position - Beginning	3,008,963	4,889,856	6,357,546	14,256,365
Net Position - Ending	<u>\$ 2,966,807</u>	<u>\$ 5,332,070</u>	<u>\$ 4,648,893</u>	<u>\$ 12,947,770</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2024

Exhibit H-5

	715	771	772	Total Internal
	<u>Housing Fund</u>	<u>Worker's Comp</u>	<u>Medical Trust</u>	<u>Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash received from rental receipts	\$ 311,064	\$ -	\$ -	\$ 311,064
Cash received from employees and employer	-	1,130,443	28,169,278	29,299,721
Cash receipts (payments) for interfund services provided	(155,437)	-	-	(155,437)
Cash receipts for stop loss	-	-	474,465	474,465
Cash payments for claims	-	(1,144,389)	(27,954,204)	(29,098,593)
Cash payments for other operating expenses	(270,033)	-	(2,409,125)	(2,679,158)
Net Cash Provided by (Used for) Operating Activities	<u>(114,406)</u>	<u>(13,946)</u>	<u>(1,719,586)</u>	<u>(1,847,938)</u>
Cash Flows from Investing Activities:				
Interest on investments	-	434,478	325,458	759,936
Net Cash Provided by Investing Activities	<u>-</u>	<u>434,478</u>	<u>325,458</u>	<u>759,936</u>
Net change in Cash and Cash Equivalents	(114,406)	420,532	(1,394,128)	(1,088,002)
Cash and Cash Equivalents at Beginning of Year	239,845	7,645,623	9,432,860	17,318,328
Cash and Cash Equivalents at End of Year	<u>\$ 125,439</u>	<u>\$ 8,066,155</u>	<u>\$ 8,038,732</u>	<u>\$ 16,230,326</u>
Reconciliation to Balance Sheet				
Cash and Cash Equivalents Per Cash Flow	\$ 125,439	\$ 8,066,155	\$ 8,038,732	\$ 16,230,326
Cash and Cash Equivalents per Balance Sheet	<u>\$ 125,439</u>	<u>\$ 8,066,155</u>	<u>\$ 8,038,732</u>	<u>\$ 16,230,326</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ (42,156)	\$ 7,736	\$ (2,034,111)	\$ (2,068,531)
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	-	-	31,163	31,163
Increase (decrease) in Accounts Payable	(3,817)	-	492,758	488,941
Increase (decrease) in Interfund Payables	(155,437)	48	6,206	(149,183)
Increase (decrease) in Claims Payable	-	(21,730)	(215,602)	(237,332)
Net Cash Provided by (Used for) Operating Activities	<u>\$ (114,406)</u>	<u>\$ (13,946)</u>	<u>\$ (1,719,586)</u>	<u>\$ (1,847,938)</u>

REQUIRED TEA SCHEDULES

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

Exhibit J-1

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

8000 Taxes Refunded

9000 Tax Increment

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

Exhibit J-1

	31	32	40	50	99
<u>Last Ten Fiscal Years</u>	<u>Maintenance Total Collections</u>	<u>Debt Service Total Collections</u>	<u>Entire Year's Adjustments</u>	<u>Ending Balance 6/30/2024</u>	<u>Total Taxes Refunded Under Section 26.1115(c)</u>
2015 and prior	\$ 62,230	\$ 7,240	\$ (56,728)	\$ 4,252,070	
2016	29,509	3,121	(37)	777,308	
2017	54,937	5,811	(37)	862,518	
2018	67,579	7,122	(174)	799,822	
2019	120,156	11,256	(1,321)	962,384	
2020	203,025	20,822	(33,181)	1,277,173	
2021	454,481	53,097	45,624	1,516,279	
2022	494,717	59,374	(283,773)	1,902,603	
2023	1,981,253	397,705	(619,142)	3,848,446	
2024	<u>129,074,310</u>	<u>43,228,679</u>	<u>1,012,679</u>	<u>7,921,932</u>	
1000 Totals	<u>\$ 132,542,197</u>	<u>\$ 43,794,227</u>	<u>\$ 63,910</u>	<u>\$ 24,120,535</u>	
8000 Taxes Refunded					<u>\$ 252,478</u>
9000 Tax Increment	<u>\$ -</u>				

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Exhibit J-2

BUDGETARY COMPARISON SCHEDULE

DEBT SERVICE FUND

For the Year Ended June 30, 2024

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMPENSATORY EDUCATION PROGRAM AND BILINGUAL EDUCATION PROGRAM COMPLIANCE RESPONSES
For the Year Ended June 30, 2024

Exhibit J-4

Data Codes	Section A: Compensatory Education Programs	Responses
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.	\$ 36,961,541
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 28,772,752
Section B: Bilingual Education Programs		
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.	\$ 5,887,321
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25)	\$ 3,688,749



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, 2024, and the related notes to the financial statements, which collectively comprise District’s basic financial statements, and have issued our report thereon dated November 13, 2024.

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.

Handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Odessa, Texas
November 13, 2024

**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, 2024. 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, 2024.

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.

Whitley Penn LLP

Odessa, Texas
November 13, 2024

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

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)
U.S. Department of Agriculture	
<i>Child Nutrition Cluster</i>	
School Breakfast Program	10.553
School Breakfast Program - SSO	10.553
National School Lunch Program	10.555
National School Lunch Program - SSO	10.555
USDA Commodities	10.555
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$2,244,049
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, 2024

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, 2024

Exhibit K-1

(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
U. S. Department of Agriculture			
Passed Through the Texas Education Agency:			
<i>School Breakfast Program</i>	10.553	71402401	\$ 5,917,458
<i>School Breakfast Program - SSO</i>	10.553	71402401	74,397
<i>National School Lunch Program</i>	10.555	71302401	11,661,172
<i>National School Lunch Program - SSO</i>	10.555	71302401	187,259
Passed Through the Texas Department of Agriculture:			
<i>USDA Commodities</i>	10.555	NT4XL1YGLGCS	1,087,280
<i>Total Child Nutrition Cluster (ALN 10.553, 10.555)</i>			<u>18,927,566</u>
<i>Child & Adult Care Food Program - Non-Cash Assistance</i>	10.558	NT4XL1YGLGCS	466,254
Total U. S. Department of Agriculture			<u>19,393,820</u>
U. S. Department of Education			
Passed Through Texas Education Agency:			
<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	23610101068901	210,067
<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	24610101068901	7,929,091
<i>ESEA, Title I, Part D</i>	84.010A	23610103068901	322
<i>ESEA, Title I, Part D</i>	84.010A	24610103068901	47,799
<i>TTL I 1003 School Improvement</i>	84.010A	23610141068901	714
<i>TTL I 1003 School Improvement</i>	84.010A	24610141068901	98,155
<i>School Action Fund Continuation</i>	84.010A	226101517110010	96,803
<i>Total ALN Number 84.010</i>			<u>8,382,951</u>
<i>IDEA-B FORMULA</i>	84.027A	236600010689016600	535,642
<i>IDEA-B FORMULA</i>	84.027A	246600010689016600	7,057,762
<i>IDEA-B PRESCHOOL</i>	84.173A	246610010689016000	173,944
<i>IDEA-B IDEA-B DISCRETIONARY DEAF</i>	84.027A	236600110689016000	1,265
<i>IDEA-B IDEA-B DISCRETIONARY DEAF</i>	84.027A	246600110689016000	58,634
<i>SPED Capacity Cont Serv Grant</i>	82.027A	23660049	49,350
<i>Total Special Education Cluster (IDEA) (ALN 84.027, 84.173)</i>			<u>7,876,597</u>

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

Exhibit K-1

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

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, 2024. 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:

Total Expenditures of Federal Awards on Exhibit K-1	\$ 74,801,625
Medicaid SHARS	1,061,055
WTO Child Care Tuition	18,545
Junior Reserve Officer's Training Corps (JROTC)	82,247
Total Federal Revenue - Exhibit C-3	<u>\$ 75,963,472</u>

Note 4 - General Fund Expenditures

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2024

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, 2024

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, 2024

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	<p>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?</p> <p>(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 to not have made 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.</p> <p>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.</p>	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.	\$ 102,553

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 SUPERINTENDENT SEARCH FIRM CONTRACT

DATE: November 19, 2024

The Pool of Executive Search Firms was approved at the October Board Meeting. Texas Association of School Boards (TASB) was accepted as the highest bidder for the Superintendent Search by the Board of Trustees. The Purchase Order was prepared using the TASB proposal. The contract wording was finalized at the November 7 board meeting.

Administrative Recommendation:
Approval of the Superintendent Search Firm Contract with TASB



EXECUTIVE SEARCH SERVICES AGREEMENT

This Executive Search Services Agreement (Agreement) is made by and between the Board of Trustees of the Ector County Independent School District (Board or District), Ector County, Texas, and the Texas Association of School Boards, Inc. (TASB), a nonprofit Texas corporation, through its Executive Search Services (ESS) division, based in Austin, Texas.

RECITALS

WHEREAS, at a duly held meeting of the Board, TASB was engaged as an independent consultant to assist the Board in a search for a new superintendent for the District; and

WHEREAS, TASB accepted this engagement;

NOW, THEREFORE, pursuant to the authority of Section 11.151 of the Texas Education Code, the general laws of the State of Texas, and District policy, the Board and TASB agree as follows:

I.

Performance by TASB. TASB duties and responsibilities under this Agreement are specified in Exhibit A, which is attached hereto and incorporated by reference.

II.

Performance by the Board. The Board agrees to work with TASB in the search for the new superintendent for the District. The parties agree that the final decision for selection to the superintendent position is left solely to the Board. In light of this working relationship, the Board agrees to accept the following duties and responsibilities:

A. Promptly inform TASB consultants about all matters relevant to the search, including without limitation matters which must be kept confidential.

B. Adhere to the Search Timeline established under and as provided for in Exhibit A.

C. Promptly determine and assist in arranging a schedule for interviews with candidates.

D. Maintain the confidentiality of the information provided by TASB, including any background check information, whether oral or written and regardless of format (e.g., electronic or paper). If the Board is required to disclose such information pursuant to state or federal law, the Board must notify TASB before disclosing the information so that TASB will have an opportunity to



protect its interest. The obligation imposed under this paragraph shall survive the termination of this Agreement.

E. Unless otherwise agreed in writing, TASB will arrange for a background check of each candidate selected for interview by the Board to be performed by a third-party provider. The District agrees to comply with the Background Check Requirements attached and incorporated into this Agreement as Exhibit B. This background check will not substitute for the criminal history background check the District must conduct under state law. [TASB Legal Services phone line: 800-580-5345.]

F. Each individual member of the Board will execute the Acknowledgment of Confidentiality ("Acknowledgment"), attached hereto as Exhibit C, and abide by the terms of the Acknowledgment.

III.

Payments. The District will pay TASB a professional services fee in the amount of \$20,000 to provide the services outlined in Exhibit A. This fee is inclusive and covers all of TASB's related out-of-pocket expenses, except as provided herein. TASB will bill the District for the full amount owed under this Agreement within 10 business days after the date the Board votes to hire a candidate or within 10 business days after TASB has fulfilled its duties and responsibilities leading to the selection of a finalist as set forth in Exhibit A. If either party terminates this Agreement, TASB will bill the District the fee due in accordance with Section V and payment is due within 30 days after the District's receipt of the bill, unless a longer period is required by law. Any taxes, FICA, or other deductions which the District is legally required to make from the pay of regular employees will not be withheld from TASB payment(s) since TASB is an independent contractor.

A. If the Board chooses to reimburse a candidate for travel or other expenses, such expenses are not included in the fee payable to TASB under this Agreement. The District is responsible for paying any such expenses.

B. Should the Board elect to conduct a site visit to the school district of a candidate, the travel and lodging expenses will be paid by the District. In the event the Board requests TASB to accompany the Board representative(s) on a site visit and TASB consents, TASB will pay the expenses of the attending TASB search consultant if the site visit is within Texas.

IV.

Warranty. Should a superintendent hired pursuant to this Agreement leave the District within two years from the date of hire, for any reason other than a family emergency, TASB will perform a one-time search for a replacement. Expenses charged to the District for this one-time search will include all travel to and from the District. This warranty does not apply if, with respect



to the initial search, the Board does not follow the process set out in Exhibit A. The search process will be modified should TASB reopen the search.

V.

Termination. This Agreement may be terminated by either party upon written notice to the other party as follows.

A. If the District terminates this Agreement for any reason, including for convenience, the District will provide TASB with seven days’ prior written notice of termination and pay TASB the amount due under the Earned Fees Table set out below.

B. (1) If TASB terminates this Agreement due to the District’s material breach of the Agreement, as determined by TASB, the District will be responsible for the amount due under the Earned Fees Table set out below. However, to the extent the breach can be cured, TASB shall give the District at least a 15-day opportunity to cure before resorting to termination.

(2) If TASB terminates this Agreement for any reason other than the District’s material breach, TASB will provide the District with seven days’ prior written notice of termination and the District will be responsible only for expenses TASB incurred under this Agreement as of the date of termination. Notwithstanding Section III, expenses shall include TASB’s out-of-pocket expenses that normally are included in its overall fee.

C. The below Earned Fees Table is based on when termination occurs relative to the performance of key milestones. The District understands and agrees that damages from an early termination are difficult to ascertain because TASB expends considerable time and effort in preparing for and delivering on all aspects of the services provided under this Agreement. Therefore, the percentage of the overall fee due under the Earned Fees Table constitutes liquidated damages and not a penalty. Moreover, the District remains responsible for paying any expenses incurred that are otherwise not included in the TASB fee (see Section III). The District will pay the amount due within 30 days of receipt of TASB’s bill unless a longer period is required by law.

Performance Milestone	Amount due TASB
1. After Agreement Execution	20% of fee
2. After Planning Session	30%of fee
3. After Community Profile Session	40% of fee
4. After Profile Report for Board	50% of fee
5. After Review of Application Session	75% of fee
6. After Preparation for Follow Up Interviews	100% of fee



Note: If the Board votes to engage TASB-ESS but fails to sign the contract, any expenses incurred by TASB, due to the District's request for services, will be remitted to the District for payment.

D. This Agreement is subject to cancellation by either party due to acts of God, riots, strikes, labor difficulties, acts of public authorities, or any other similar condition beyond the control of either party that impedes or frustrates full performance.

VI.

Controlling Law/Venue. This Agreement will be interpreted under, and controlled by, the laws of the State of Texas. Venue shall lie in Travis County, Texas.

VII.

Ownership of Records. TASB is an independent contractor. All records, gathered from persons or entities, other than the District, for purposes of this Agreement, are the sole property of TASB. The Board will not have access to TASB files, correspondence, or other records, including those developed for this search, unless permitted by TASB (it being agreed that permission will not be unreasonably withheld) or as required by law.

VIII.

News/Media. TASB will cooperate with the District as the District coordinates the release of names and biographical information on candidates, in accordance with applicable law.

IX.

Limitation of Liability. To the extent permitted by applicable law, TASB's liability under this Agreement is limited to the fees paid to TASB under this Agreement. TASB shall have no responsibility or liability for any of the following actions by the Board, any member of the Board, or the District: (a) any breach of this Agreement, (b) any violation of applicable law, including the Fair Credit Reporting Act (FCRA), (c) any disclosure of information related to a candidate, or (d) any unlawful or unauthorized use or disclosure of any background check information obtained under this Agreement.

X.

Attorney's Fees. The parties agree that, in the event of a lawsuit relating to this Agreement, the prevailing party is entitled to recover its reasonable and necessary attorney's fees.



XI.

Entire Agreement. This Agreement constitutes the entire agreement between the Board and TASB and supersedes all prior written or oral understandings and agreements. This Agreement may not be modified unless the parties execute a written amendment.

The undersigned represent and warrant that they are duly authorized to sign this Agreement in the capacity stated and have full authority to enter into this Agreement on behalf of and bind their respective entities to its terms and conditions. This Agreement becomes effective the date as of which it is executed by both parties.

BOARD OF TRUSTEES OF ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

BY: _____
President, Board of Trustees

Date: _____

TEXAS ASSOCIATION OF SCHOOL BOARDS, INC.

BY: _____
George Kazanas
Division Director
Executive Search and Field Services

Date: _____



EXHIBIT A: DUTIES AND RESPONSIBILITIES

The following duties and responsibilities supplement those referenced in the parties' Executive Search Services Agreement (Agreement).

A. TASB will perform these tasks in consultation with the District's Board or representatives:

1. Make public announcements of superintendent vacancy.
2. Develop a search timeline (Search Timeline), which may be modified upon the agreement of TASB and the Board.
3. Assist Board in drafting notices of all public meetings.
4. Conduct focus group/community involvement sessions and provide an online survey for community input, which may include the following:
 - a) Board members
 - b) Teachers
 - c) Students
 - d) Central office administrators
 - e) Principals and assistant principals
 - f) Paraprofessionals and auxiliary personnel
 - g) PTA and PTO members
 - h) Business, professional, and civic leaders
 - i) Former board members
 - j) Special interest groups
 - k) Media
5. Assist in reviewing focus group/community input and using it to create desired leadership qualifications and characteristics of new superintendent.
6. Develop qualifications and characteristics.
7. Solicit qualified candidates, as determined by qualifications and characteristics.
8. Screen all applications for completeness.
9. Screen all candidates for minimum qualifications specified by Board.
10. Provide applications and supporting materials for Board's review.

11. Unless otherwise agreed in writing, arrange for background checks of candidates selected for interview by the Board. Background checks may include multiple reports (e.g., National Criminal, Global Watchlist, County Criminal, Statewide Criminal, National Sex Offender, Federal Criminal, Federal Civil, DMV Report, Education Verification, Employment Verification, Social Media Review, Employee Credit Report, and Bankruptcies, Liens and Judgments).
12. Assist Board with the process of evaluating candidates and selecting those to be interviewed.
13. Review interview procedures and meeting agenda for initial interviews.
14. Assist Board in preparing questions for interviewing candidates.
15. Contact candidates and set up schedule for initial interviews.
16. Review questions and procedures for follow-up interviews.
17. Assist in developing procedures for follow-up interviews.
18. Arrange for candidates (and spouses, if requested) to attend follow-up interviews.
19. Assist Board in developing a draft salary and benefit package for new superintendent.
20. Assist in arranging for Board's subcommittee to visit the home district of the candidate of interest, if applicable.
21. Assist Board's subcommittee in reporting to full Board on visit to the home district of the candidate of interest, if applicable.
22. Assist Board in the process for naming finalist(s).
23. Assist Board in announcing selection of lone finalist(s) to media.
24. Assist Board in the process for hiring new superintendent.
25. Confirm results of Board's vote to hire new superintendent.
26. Assist Board in announcing selection of new superintendent to media.
27. Award continuing education credit for Board members' training in interview process.



B. The Board will be responsible for the following:

1. Obtaining any criminal history background check required under state law. Background checks obtained under this Agreement do not fulfill this requirement. TASB will advise each candidate that any employment offer made by District will be conditioned upon the candidate's successful clearance of a criminal history background check. Additionally, TASB will ask each candidate the Board plans to interview to self-report any criminal conviction history, and the candidate will be encouraged to convey information that will help the Board conduct an individualized assessment of any criminal history (e.g., evaluate the nature and gravity of the offense, the time elapsed since the offense, and similar factors).
2. Accepting and adhering to the Search Timeline.

C. This section applies if the search cannot proceed in accordance with the Search Timeline because of a change to the Timeline that has not been agreed to by TASB and the Board as provided for in Section A(2) of this Exhibit A. If and as soon as (but no later than 10 days after) a party has reason to believe that the party will or may not be able to adhere to the Search Timeline, the party will provide the non-delaying party written notice of the delay. If the delay is not cured within 45 days of receipt, or within 45 days of the delay if no notice is given, the non-delaying party may terminate the Agreement in accordance with Section V of the Agreement, and TASB shall be paid in accordance with Section III of the Agreement. Alternatively, the search may be suspended or further delayed for a period and upon such terms as TASB and the District agree in writing.

Initials: Board _____ TASB _____



EXHIBIT B: BACKGROUND CHECK REQUIREMENTS

For all background checks performed under Section II(E) of the parties' Executive Search Services Agreement (Agreement), the District, including the Board, agrees that it will:

1. not distribute, disclose, sell, give, or trade any background check report, or any information contained in any background check report, to any other party, unless required by law;
2. not utilize any information in violation of any federal or state equal employment opportunity law or regulation;
3. not request any criminal record information prior to the time permitted by applicable law, ordinance, or regulation commonly referred to as "ban-the-box" restrictions;
4. provide a reasonable amount of time (generally not less than five business days) prior to taking any adverse action against the subject of a background check provided under the Agreement, if such action will be based in whole or in part upon the information contained in the background check, and provide notice to TASB of the decision to take action so that TASB can, except as otherwise provided by law, advise the subject of the Board's intent to take adverse action and provide a copy of the background check report to the subject and a description, in writing, of the subject's rights under the Fair Credit Reporting Act (FCRA);
5. after taking adverse action based in whole or in part upon information contained in a background check provided under the Agreement, provide notice to TASB of that action so that TASB can:
 - a. provide notice of such action to the subject of the background check;
 - b. provide the name, address and telephone number of the third-party provider that conducted the background check; and
 - c. inform the subject that he/she is entitled to a free copy of the background check report and has the right to dispute the record through the third-party provider and that the third-party provider is unable to provide the subject with the specific reasons for the adverse action;
6. comply with the FCRA and applicable state laws with respect to all background check reports and follow the requirements of the Driver's Privacy Protection Act (DPPA) and the applicable state laws implementing the DPPA with respect to all motor vehicle reports; and



7. maintain documentation showing compliance with this Exhibit B for a period of two years or during the employment of the subject of the background check, whichever is longer.

Initials: Board _____ TASB _____



EXHIBIT C: ACKNOWLEDGMENT OF CONFIDENTIALITY

Ector County Independent School District

This document should be signed by each member of the Board of Trustees and any other person who will have access to confidential information.

We understand and agree that, subject to Texas and federal law, the information provided by the Texas Association of School Boards, Inc. (TASB) through Executive Search Services is confidential, and we are obligated to protect the confidentiality of the information, whether oral or written, and regardless of the format (e.g., electronic or paper). We will ensure that the information is kept out of view from those who are not authorized to see the information, and we will only use the information in an appropriate manner as authorized by the District’s agreement with TASB or as authorized by law.

Date

Signature

Printed Name

Signature

Printed Name

Signature

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Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Alicia Syverson, Associate Superintendent for Student and School Support

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF MEMORANDUM OF UNDERSTANDING BETWEEN ECTOR COUNTY ISD AND SUL ROSS STATE UNIVERSITY

DATE: November 19, 2024

Discussion of and request for approval of MOU between Ector County ISD and Sul Ross State University. Through this partnership, Sul Ross State University grants direct admission to all ECISD seniors graduating with a 2.0 GPA. SRSU waives ACT and SAT requirements for admission along with all application fees for pledged students.

There is no cost to the district.

Administrative Recommendation:

Approval of the memorandum of understanding between Ector County ISD and Sul Ross State University.

**MEMORANDUM OF UNDERSTANDING
BETWEEN ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
AND SUL ROSS STATE UNIVERSITY
REGARDING DIRECT ADMISSIONS LOBO PLEDGE HIGH SCHOOL
PARTNERSHIP PROGRAM**

This Memorandum of Understanding (MOU) is between Sul Ross State University (SRSU), a member of The Texas State System and an agency of the state of Texas, and the Ector County Independent School District (ECISD), with its primary offices located in Odessa, Texas.

The partnership between ECISD and SRSU furthers the educational mission of each institution. ECISD benefits by ensuring higher educational opportunities for their college-bound students following high school graduation with SRSU; and SRSU benefits from the targeted and intentional promotion of its educational opportunities to the college-bound students of ECISD.

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ECISD and SRSU desire to enter into a memorandum of understanding regarding the **Direct Admission** of students graduating from Ector County ISD who have fulfilled SRSU admission requirements and completed the Lobo Pledge. The parties therefore agree as follows:

- I. SRSU shall grant automatic direct admission acceptance to all students who graduate from Ector County ISD who meet the following criteria:
 - a. Student has a cumulative GPA of 2.0 or higher.
 - b. Student has applied to SRSU through applytexas.org.
 - c. Student has completed the Lobo Pledge stating SRSU is among their top 3 choices of Universities to attend upon graduation from high school.
 - d. Student has a final High School transcript submitted to SRSU before the first day of enrollment.

INSTITUTIONAL RESPONSIBILITIES:

- II. SRSU shall waive any requirement that Pledged students submit scores from the ACT (American College Test) or SAT (Scholastic Aptitude Test) to be considered for admission. ECISD acknowledges that students should be aware that not submitting test scores may compromise their consideration for scholarships.
- III. SRSU shall waive the admissions application fee for all ECISD Pledged students.
- IV. SRSU shall contact ECISD counselors to notify them of scholarship opportunities available to ECISD high school graduates as such opportunities become available.
- V. SRSU shall provide intentional support to ECISD students in the form of workshops with financial aid (FASFA) and ApplyTexas applications. Other activities are subject to further discussion by the parties and the availability of necessary resources.
- VI. ECISD will provide the final HS transcript and vaccination records for any student eligible for this Direct Admissions program to complete their required documents.

- VII. ECISD shall generally promote the availability of the opportunity described in section I to all of its students, parents, and community stakeholders, and shall specifically inform each qualifying graduate of the opportunity for direct admission to SRSU upon submission of application and Lobo Pledge.
- VIII. ECISD will extend invitations to SRSU for any scheduled College Night, recruiting event, and athletic signing day events so that SRSU can be in attendance to promote this partnership and the partnership between SRSU and Odessa College (SRSU@OC Program).
- IX. ECISD will provide SRSU with the Junior and Senior rosters with the information as outlined in the Data Sharing Agreement in **Addendum 1**, to include (but not limited to) student name, email address, mailing address, phone number, grade, and interested area of study (if known).

GENERAL STATEMENTS:

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- X. Each provision of this MOU is severable. Suppose any provision is rendered invalid or unenforceable by statute or regulations or declared null and void by any court of competent jurisdiction. In that case, the remaining provisions will remain in full force and effect if the essential terms of this MOU remain valid, legal, and enforceable.
- XI. This MOU is the complete, final, and exclusive statement of the parties as to its subject matter, and supersedes any previous agreements or understandings between the parties as to that subject matter. This MOU may be amended, modified, or supplemented only by a written agreement signed by both parties. Any waiver of the terms and conditions of this MOU must be in writing and signed by the party granting such waiver and will not waive any other failure to perform.
- XII. Any notices required or permitted under this Agreement will be deemed given (a) three business days after it is sent by certified or registered mail, return receipt requested, (b) the next business day after it is sent by overnight courier, or (c) on the date of delivery if delivered personally, and in each case, addressed to the intended recipient at the address below signature or such other address as the intended recipient may specify in writing.
- XIII. As used in this MOU, the term "partnership" (including all its derivatives) is used solely with the meaning of "collaboration" and is not intended to create any rights or obligations (other than those agreemental obligations expressly provided in this agreement) under the laws of partnership of any jurisdiction. The parties intend to be independent agreementors, and neither party may bind the other or otherwise act in any way as the representative of the other, unless specifically authorized, in advance and in writing, to do so, and then only for the limited purpose stated in such authorization.
- XIV. This MOU is in effect at the time of execution and will renew automatically until 08/01/2028, unless terminated by either party with written notice to the other no later than January 31 of each year.

The parties have executed this MOU on the dates indicated below.

**ECTOR COUNTY INDEPENDENT
SCHOOL DISTRICT**

SUL ROSS STATE UNIVERSITY

SUPERINTENDENT SIGNATURE



PROVOST SIGNATURE

DATE: _____

DATE: 11/7/24

ECISD Superintendent
802 N Sam Houston
Odessa TX 79761

Sul Ross State University Provost
East Highway 90
Alpine TX 79832

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Addendum 1: Data Sharing Agreement

This Data Sharing Agreement is made between ^{Sul Ross State University} _____ (“Provider”) and the Ector County Independent School District (“District”). The District and Provider will be referred to individually as a “Party” and collectively referred to as the “Parties”.

1. DEFINITION, USE, AND TREATMENT OF DATA.

- A. Data shall include, but is not limited to, the following: student data, employee data, metadata, user content, course content, materials, and any and all data and information that the District (or any authorized end user(s)) uploads or enters through their use of the Provider's services. Data also includes all personally identifiable information in education records, directory data, and other non- public information. Student data specifically includes any information pertaining to students enrolled in the District and former students, in any format, maintained by the District, and may include “educational records” as defined by the Family Educational Rights and Privacy Act (“FERPA”). A specific list of data to be shared is provided in the Appendix.
- B. The District owns and retains rights, title and interest to, or has appropriate possessory rights in, Data. Provider makes no claim of license, title or ownership to or in Data.
- C. All Data accessed or used by the Provider shall at all times be treated as confidential by Provider and shall not be copied, used, or disclosed by Provider for any purpose not related to providing services to the District. As outlined in more detail below, Provider recognizes that personally identifiable information is protected against disclosure by Federal and State Statutes and Regulations, and Provider agrees to comply with said restrictions.

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2. PURPOSE, SCOPE, AND DURATION.

- A. For Provider to provide services to the District it may become necessary for the District to share certain Data related to the District’s students, employees, business practices, and/or intellectual property.



DATA SHARING AGREEMENT

- B. The Parties acknowledge that the District is subject to FERPA, which law and supporting regulations generally address certain obligations of an educational agency or institution that receives federal funds regarding disclosure of personally identifiable information in education records. As set forth in more detail below, the Parties agree that the Provider is a “school official” under FERPA and has a legitimate educational interest in personally identifiable information from education records because Provider:
- (1) provides an institutional service or function for which the District would otherwise use employees;
 - (2) is under the direct control of the District with respect to the use and maintenance of education records; and
 - (3) is subject to the requirements of FERPA governing the use and disclosure of personally identifiable information from education records.
- C. The parties expect and anticipate that the Provider may receive personally identifiable information in education records from the District only as an incident of service or training that Provider provides to the District pursuant to this Agreement and Services Agreement. Provider shall be permitted to use any such personally identifiable information in education records as a function of performing its duties and obligations. Provider represents that it shall not use or further disclose any personally identifiable information in education records other than as a function of performing its duties and obligations.
- D. This Agreement becomes effective immediately upon the date of execution and shall remain in effect during the time that Provider provides services to the District. Provider agrees to use said Data solely for the purposes of providing services to the District.

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DATA SHARING AGREEMENT

E. At the conclusion of this Agreement, Provider agrees to destroy or transfer to the District under the direction of the District all Data relating to the District, its students, and its employees that Provider may have in its possession or in the possession of any subcontractors or agents to which the Provider may have transferred Data within five business days of the conclusion of this Agreement, unless otherwise agreed by the Parties in writing.

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3. DATA COLLECTION.

A. Provider will only collect Data necessary to fulfill its duties as outlined in this Agreement and the Services Agreement.

4. DATA USE.

A. Provider will use Data only for the purpose of fulfilling its duties and providing services under this Agreement, and for the improving of services under this Agreement and the Services Agreement.

5. DATA DE-IDENTIFICATION.

A. Provider may use de-identified Data for product development, research, or other purposes. De-identified Data will have all direct and indirect personal identifiers removed. This includes, but is not limited to, name, identification numbers, dates of birth, demographic information, location information, and school identification. Further, Provider agrees not to attempt to re-identify de-identified Data and not to transfer de-identified Data to any party authorized to receive such Data pursuant to this Agreement unless that party agrees not to attempt re-identification.

6. MARKETING AND ADVERTISING PROHIBITED.

A. Provider shall not use any Data to advertise or market to students, their parents, or District employees or officials.



DATA SHARING AGREEMENT

7. DATA MINING.

- A. Provider is prohibited from mining Data for any purposes other than those agreed to in writing by the Parties. Data mining or scanning of user content for the purpose of advertising or marketing to students or their parents is prohibited. Data mining is defined as the process of analyzing data from different perspectives and summarizing it into useful information by finding correlations or patterns among data fields in relational databases.

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8. DATA SHARING.

- A. Provider shall not share Data with any additional parties, including but not limited to an authorized subcontractor or non-employee agent, without prior written consent of the District or as authorized by the District pursuant to the Services Agreement.
- B. In the event any person(s) seeks to access any Data beyond the access that is provided to Provider's employees for purposes of providing services to the District under this Agreement or beyond the access that is granted by the District under the Services Agreement, Provider will immediately inform the District of such request in writing unless expressly prohibited by law or judicial order. The District will respond to all requests for Data received by Provider; Provider will not respond in any way to such requests for Data unless required by law. Provider shall only retrieve requested Data upon receipt of, and in accordance with, written directions by the District, and Provider shall only provide such Data with express written consent from the District.
- C. Should Provider receive a court order or lawfully issued subpoena seeking the release of such Data or information, Provider shall immediately provide notification in writing to the District of its receipt of such court order or lawfully issued subpoena and shall



DATA SHARING AGREEMENT

immediately provide the District with a copy of such court or lawfully issued subpoena prior to releasing the requested Data or information.

9. DATA TRANSFER OR DESTRUCTION.

- A. Provider will ensure that all Data in its possession and in the possession of any subcontractors or agents to which the Provider may have transferred Data are destroyed or transferred to the District under the direction of the District when the Data are no longer needed for the specified purpose, but in no event later than within five business days of the termination of this Agreement.

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10. RIGHTS AND LICENSE IN AND TO DATA.

- A. Parties agree that all rights, including all intellectual property rights, to Data shall remain the exclusive property of the District, and Provider has a limited, nonexclusive license solely for the purpose of performing its obligations as outlined in the Agreement and the Services Agreement. This Agreement does not give Provider any rights, implied or otherwise, to Data, content, or intellectual property, except as expressly stated in the Agreement or the Services Agreement. This includes the right to sell or trade Data.

11. ACCESS.

- A. Any Data held by Provider will be made available to the District immediately upon request by the District.

12. SECURITY CONTROLS.

- A. Provider shall store and process Data in accordance with industry best practices. This includes appropriate administrative, physical, and technical safeguards to secure Data from unauthorized access, disclosure and use.
- B. Provider shall conduct periodic risk assessments and remediate any identified security vulnerabilities in a timely manner.



DATA SHARING AGREEMENT

- C. Provider shall also have a written incident response plan, which shall include, but is not limited to, prompt notification to the District in the event of a security or privacy incident, as well as procedures for responding to a breach of any of the District's Data in Provider's possession. Provider agrees to share its incident response plan upon request.

13. NOTIFICATION OF AMENDMENTS TO POLICIES.

- A. Provider shall not change how Data is collected, used, or shared under the terms of this Agreement in any way without advance notice to, and consent from, the District.
- B. Provider shall provide notice to the District of any proposed change to its Terms of Use, Privacy Policy, and/or any similar policies/procedures thirty (30) days prior to the implementation of any such change. The District may terminate the Agreement with Provider upon notification of amendment to such terms.

14. NOTIFICATION OF DATA BREACH.

- A. When Provider becomes aware of a disclosure or security breach concerning any Data covered by this Agreement, Provider shall immediately notify the District and take immediate steps to limit and mitigate the damage of such security breach to the greatest extent possible.
- B. The Parties agree that any breach of the privacy and/or confidentiality obligation set forth in the Agreement may, at the District's discretion, result in the District immediately terminating this Agreement and refusing to enter into a contract with Provider or otherwise allow Provider access to any District Data for a period of not less than five (5) years.
- C. In addition to and notwithstanding any termination provision set forth in the underlying agreement(s) in which the District shares Data with Provider, this Agreement and such underlying agreement(s) may be terminated by the District if Provider fails to cure such

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DATA SHARING AGREEMENT

breach within thirty (30) days of receiving written notice from the District of such breach provided that it was directly caused by the Provider's actions or omissions (or such longer time necessary to cure such breach if the breach cannot be cured in 30 days). The Party in breach shall identify to the non-breaching Party all steps taken to cure such breach and the estimated timeframe for such cure.

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15. INDEMNIFICATION.

- A. Provider shall indemnify and hold harmless the District and its officers, agents, subcontractors, and employees, from any and all claims, losses, suits, or liability, including reasonable attorneys' fees for damages or costs directly resulting from the acts or omissions of Provider that directly cause a breach of personally identifiable information or data, or its officers, agents, subcontractors, or employees while performing under this Agreement.

16. TERMINATION.

- A. The District may terminate this agreement at any time at its discretion upon written notification to Provider. If the District terminates the Agreement, or if Provider ceases to perform services for the District that requires access to Data, Provider shall return to the District all Data delivered to it or collected during the course of the Agreement. Further, Provider shall certify to the District in writing within five (5) business days of the notice of termination to Provider that all copies of the Data stored in any manner by Provider have been returned to the District and permanent erasure or destruction. These industry best practices include, but are not limited to, ensuring that all files are completely overwritten and are unrecoverable. Industry best practices do not include simple file deletions or media high-level formatting operations.

17. SEVERABILITY.



DATA SHARING AGREEMENT

- A. The provisions of this Agreement are severable. If a court of competent jurisdiction determines that any portion of this Agreement is invalid or unenforceable, the court's ruling will not affect the validity or enforceability of the other provisions of this Agreement.

18. ENTIRE AGREEMENT.

- A. This document states the entire agreement between Provider and the District with respect to its subject matter and supersedes any previous and contemporaneous or oral representation, statements, negotiations, or agreements. For avoidance of doubt, the limitation of liability provision set forth in the Services Agreement will apply to this Agreement.

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19. GOVERNING LAW AND JURISDICTION.

- A. This Agreement is governed by the laws of the State of Texas. Venue shall lie in Ector County, Texas for any dispute arising out of this Agreement.

Provider _____
 Signature of Authorized Representative
Bernardo Cantans
 Printed Name
Provost & Executive VP.
 Position
11/7/2024
 Date

Ector County Independent School District

 Signature of Authorized Representative

 Printed Name

 Position

 Date



DATA SHARING AGREEMENT

APPENDIX

EXHIBIT "A"

DESCRIPTION OF SERVICES FROM PROVIDER:

Our University Admissions Office will review the student data provided by Ector County Independent School District to make informed admissions decisions. This data will facilitate a streamlined process for granting university enrollment opportunities to qualified students, thereby supporting their post-secondary educational aspirations.

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EXHIBIT " B"

SCHEDULE OF DATA

Instructions: Provider should identify if District data is collected to provide the described services. If District data is collected to provide the described services, check the boxes indicating the data type collected. If there is data collected that is not listed, use the "Other" category to list the data collected.

We do not collect District Data to provide the described services.

We do collect District Data to provide the described services.

SCHEDULE OF DATA

Category of Data	Elements	Check if used by your system
Application Technology Meta Data	IP Addresses of users, Use of cookies etc.	<input type="checkbox"/>
	Other application technology meta data-Please specify:	<input type="checkbox"/>
Application Use Statistics	Meta data on user interaction with application- Please specify:	<input type="checkbox"/>
Assessment	Standardized test scores	<input checked="" type="checkbox"/>
	Observation data	<input type="checkbox"/>
	Other assessment data-Please specify:	<input type="checkbox"/>
Attendance	Student school (daily) attendance data	<input type="checkbox"/>
	Student class attendance data	<input type="checkbox"/>
Communications	Online communications that are captured (emails, blog entries)	<input type="checkbox"/>
Conduct	Conduct or behavioral data	<input type="checkbox"/>
	Date of Birth	<input checked="" type="checkbox"/>

Demographics	Place of Birth	<input checked="" type="checkbox"/>
	Gender	<input checked="" type="checkbox"/>
	Ethnicity or race	<input type="checkbox"/>
	Language information (native, preferred, or primary language spoken by student)	<input type="checkbox"/>
	Other demographic information-Please specify:	<input type="checkbox"/>
Enrollment	Student school enrollment	<input checked="" type="checkbox"/>
	Student grade level	<input checked="" type="checkbox"/>
	Homeroom	<input type="checkbox"/>
	Guidance counselor	<input type="checkbox"/>
	Specific curriculum programs	<input checked="" type="checkbox"/>
	Year of graduation	<input checked="" type="checkbox"/>
	Other enrollment information-Please specify:	<input type="checkbox"/>
Parent/Guardian Contact Information	Address	<input type="checkbox"/>
	Email	<input type="checkbox"/>
	Phone	<input type="checkbox"/>
Parent/Guardian ID	Parent ID number (created to link parents to students)	<input type="checkbox"/>
Parent/Guardian Name	First and/or Last	<input type="checkbox"/>
Schedule	Student scheduled courses	<input type="checkbox"/>
	Teacher names	<input type="checkbox"/>
Special Indicator	English language learner information	<input type="checkbox"/>
	Low income status	<input checked="" type="checkbox"/>
	Medical alerts /health data	<input type="checkbox"/>
	Student disability information	<input type="checkbox"/>
	Specialized education services (IEP or 504)	<input type="checkbox"/>
	Living situations (homeless/foster care)	<input checked="" type="checkbox"/>
	Other indicator information-Please specify:	<input type="checkbox"/>

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Student Contact Information	Address	<input checked="" type="checkbox"/>
	Email	<input checked="" type="checkbox"/>
	Phone	<input checked="" type="checkbox"/>
Student Identifiers	Local (School district) ID number	<input checked="" type="checkbox"/>
	State ID number	<input checked="" type="checkbox"/>
	Vendor/App assigned student ID number	<input type="checkbox"/>
	Student app username	<input type="checkbox"/>
	Student app passwords	<input type="checkbox"/>
Student Name	First and/or Last	<input checked="" type="checkbox"/>
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	<input type="checkbox"/>
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	<input checked="" type="checkbox"/>
Student Survey Responses	Student responses to surveys or questionnaires	<input type="checkbox"/>
Student work	Student generated content; writing, pictures etc.	<input type="checkbox"/>
	Other student work data -Please specify:	<input type="checkbox"/>
Transcript	Student course grades	<input checked="" type="checkbox"/>
	Student course data	<input checked="" type="checkbox"/>
	Student course grades/performance scores	<input checked="" type="checkbox"/>
	Other transcript data -Please specify:	<input checked="" type="checkbox"/>
	Diploma Type, Endorsements	

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Transportation	Student bus assignment	<input type="checkbox"/>
	Student pick up and/or drop off location	<input type="checkbox"/>
	Student bus card ID number	<input type="checkbox"/>
	Other transportation data -Please specify:	<input type="checkbox"/>
Other	Please list each additional data element used, stored, or collected through the services defined in Exhibit A. If the additional data being requested will not fit in the box below, please add additional pages to the end of this document as appendices as needed.	<input type="checkbox"/>

Our University Admissions Office will review the student data provided by Ector County Independent School District to make informed admissions decisions. This data will facilitate a streamlined process for granting university enrollment opportunities to qualified students, thereby supporting their post-secondary educational aspirations.

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Memorandum of Understanding (MOU) Summary: ECISD & Sul Ross State University Direct Admissions Partnership

This MOU establishes a pathway for ECISD students to gain automatic, direct admission to Sul Ross State University (SRSU), offering several benefits and supports to ensure a smooth transition to college.

Key Highlights:

- **Automatic Direct Admission:**
 - ECISD graduates with a 2.0 GPA or higher qualify for automatic admission.
 - Students must apply through applytexas.org and complete the "Lobo Pledge," naming SRSU among their top 3 college choices.
 - A final high school transcript must be submitted to SRSU before enrollment begins.
- **Application Fee and Test Requirements:**
 - SRSU will waive the ACT/SAT score requirement for ECISD students who complete the Lobo Pledge.
 - The admissions application fee will be waived for all ECISD students under this agreement.
- **Scholarship Notifications:**
 - SRSU will keep ECISD counselors updated on available scholarship opportunities for ECISD graduates.
- **Support for College Applications and Financial Aid:**
 - SRSU will offer workshops to help students complete FAFSA applications and Apply Texas forms.
- **ECISD's Role:**
 - ECISD will send final high school transcripts and vaccination records to SRSU for students participating in this direct admissions program.
 - ECISD will share Junior and Senior rosters (per Addendum 1), as part of a data-sharing agreement, to support student outreach and program eligibility.

This partnership supports ECISD students in their transition to higher education by reducing barriers and providing essential guidance through the admissions process.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Keeley S. Boyer, Ed.D., Interim Superintendent of Schools

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF RESOLUTION CASTING VOTES FOR THE MEMBERS TO THE ECTOR COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

DATE: November 19, 2024

The Ector County Board of Trustees will vote for the Ector County Appraisal District Board of Directors for the 2025 term. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships up to five.

The governing body then must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted. The candidates that receive the largest cumulative vote will be elected. The results will then be submitted to the governing body of each taxing unit and to the candidates before December 31st.

Administrative Recommendation:

Approval of Resolution Casting Votes for the Members to the Ector County Appraisal District Board of Directors.



Ector County Appraisal District

1301 E. 8th Street
Odessa, Texas 79761-4703

Phone: 432-332-6834
ector@ectorcad.org
www.ectorcad.org

October 29, 2024

Mr. Chris Stanley, President
Board of Trustees
Ector County Independent School District
Post Office Box 3912
Odessa, Texas 79760

Re: Ector County Appraisal District - Director Elections

Dear Mr. Stanley,

Enclosed, please find the official ballot for your district's votes for the Ector County Appraisal District board of directors for the 2025 term. A governing body may cast all its votes for one candidate or distribute them among candidates for any number of directorships up to five.

Please note that although Ector County ISD nominated Robert Chavez and Feliz Abalos, both of them have declined the nomination since they both were previously appointed to fill the vacant positions of members elected by the public at large. Those two persons will continue to serve on the board, but not as members appointed by the taxing units. They are not included on the ballot.

We have also enclosed a sample resolution, showing how to report your governing bodies votes back to our office. The Texas Property Tax Code 6.03(k-1) requires the governing body of a taxing unit with at least 5% of the vote in a county with a population of 120,000 or more to determine its vote by resolution adopted at the first or second open meeting held after the chief appraiser delivers the ballot. The governing body then must submit its vote to the chief appraiser not later than the third day following the date the resolution is adopted. The candidates that receive the largest cumulative vote totals will be elected. The results will then be submitted to the governing body of each taxing unit and to the candidates before December 31st.

If you would like any other information, please call me anytime at 332-6834.

Sincerely,

A handwritten signature in blue ink that reads "Layne P. Young".

Layne Young, RPA
Chief Appraiser-Executive Director

cc: Dr. Keeley Boyer, Interim Superintendent

**A RESOLUTION CASTING VOTES
FOR THE MEMBERS OF THE BOARD OF DIRECTORS
OF ECTOR COUNTY APPRAISAL DISTRICT**

WHEREAS, Section 6.03 (c) of the Texas Property Tax Code, requires the appointment of the Board of Directors of an Appraisal District by vote of the governing bodies of the taxing entities, entitled by the Code of vote; and

WHEREAS, by previous action nominees for the Board of Directors of the Ector County Appraisal District were submitted to the Chief Appraiser of said county; and

WHEREAS; the Ector County ISD is entitled by cumulative voting to cast 2,555 of votes for the Ector County Appraisal District Board; Now, Therefore,

BE IT RESOLVED BY THE Board of Trustees of Ector County ISD:

SECTION 1. That 2,555 votes be cast for five nominees on the ballot for the Ector County Appraisal District Board of Directors:

- 1. David Dunn _____
- 2. Wayne Dunson _____
- 3. Dorothy Jackson _____
- 4. Gary Johnson _____
- 5. Mari Willis _____

INTRODUCED AND PASSED by the Board of Trustees of Ector County ISD this _____ day of _____, 2024.

Attest:

(Secretary of Governing Body)

(Presiding Officer of Governing Body)



BOARD OF TRUSTEES

SUBJECT: Consent Agenda

PRESENTED BY: Dr. Keeley S. Boyer

BACKGROUND INFORMATION:

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

ADMINISTRATIVE RECOMMENDATION:

Approval of the Consent Agenda.



REQUEST FOR APPROVAL OF MINUTES OF MEETINGS

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

- October 08, 2024 – Board Workshop Meeting
- October 10, 2024 – Special Board Meeting
- October 15, 2024 – Regular Board Meeting
- October 17, 2024 – Special Board Meeting | Level III Grievance Hearings

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 8, 2024, WITH THE FOLLOWING MEMBERS:

Present:

Delma Abalos
Dr. Steve Brown
Tammy Hawkins
Dawn Miller
Christopher Stanley
Wayne Woodall

Absent:

Robert Thayer

School Officials: Dr. Keeley Boyer, Mike Adkins, Dr. Lilia Náñez, Deborah Ottmers, Dr. Anthony Sorola, Alicia Syverson, Dr. Kellie Wilks

Others: Tatiana Dennis, Aaron Hawley, Ryan Merritt, Shannon Davidson, Nancy Flores, Lisa Wills, Brittany Swaim, David Finley, John Ogomo, Cynthia Rubalcado, Candi Sikes, Mitchel Davis, Caitlin Couch, Melissa Cooper, Anthony Garcia, Betsabe Salcido, Crissy Medina, Sandy Canava, Jessica Sanchez, Scott Rudes, Sophia Trasloshelos, Beatris Mata, Maggie Aguilar, Tracey Borchardt, Sandra Talavera, Rita Lopez

26878 **Meeting Called to Order:** Christopher Stanley, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

26879 **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.

26880 **Opening Remarks by Superintendent:** In her opening remarks, Interim Superintendent Dr. Keeley Boyer reminded Trustees that students will be out of school on Monday, October 14, for a staff development day, during which staff will still be working. She also noted that October is Principal Appreciation Month, encouraging everyone to thank campus leaders whenever possible.

26881 **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 were no public comments.

Report/Discussion Items

26882 **Presentation of Bilingual/ESL Program:** Dr. Betsabe Salcido, Executive Director of Bilingual/ESL presented this item for discussion. The program is growing, with 36 home languages among the District's 10,095 Emergent Bilingual students (up from 6,879 three years ago) and this includes 835 newcomers.

ESL is designed to provide instructional support in English using second language acquisition strategies to make content comprehensible. The goal is to develop reading, writing, listening and speaking competency in English without neglecting the need for students to learn in their native language, as well. Research has shown it takes 5-7 years to attain advanced language fluency in a second language. ECISD's Dual Language approach (teaching students in both the home language and English) is not to simply transition students into English, it is to build both languages equally high.

In the District's Dual Language One-Way program, PK-1st grade students learn to read in Spanish; 2nd – 5th graders receive literacy instruction in English one day and Spanish the next, alternating days. This design includes 45 minutes every day for Intentional Transfer, bridging the two languages. The results are positive. Kindergarten Readiness for Texas is 47%, In ECISD it is 54%, and for ECISD Emergent Bilinguals it is 75%. EB students showed growth in 5 of 7 STAAR areas, grades 3-5, from 2023 to 2024. Of note, 30% of top ten graduates last spring were former bilingual program students including one valedictorian and two salutatorians. The graduation rate is increasing, and the Global Leadership Academy created at Odessa High School and now expanded to Crockett Middle School is an award-winning program that nurtures and empowers students from diverse backgrounds, cultivating the qualities and skills essential for leadership within our community.

No action required.

26883 **Presentation of Curriculum and Instruction Science, Technology, Engineering and Math (STEM):** Trustees heard a presentation from the Curriculum & Instruction team on Science, Technology, Engineering & Math (STEM), highlighting five new bodies of work being implemented in math and science.

Conceptual flow in elementary math is being implemented for multiplication of larger digit numbers to develop deeper, long-lasting understanding of math. Students use base 10 blocks for a concrete, hands-on models that can be transferred to visual representations of the same process, guiding students towards abstract concepts, and then application of this knowledge to new situations. Conceptual flow in math is used for several concepts such as repeated addition. Training and professional development has been tailored to this approach.

Additionally, ST Math is a PreK-5th instructional program approved by the Texas Education Agency for accelerated learning in math. This digital program provides visual, learn-by-doing exercises that remove language barriers, build understanding, and create “productive struggle” opportunities. It is being funded by a three-year grant from Phillips 66.

Senate Bill 2124 requires all district to provide advanced math options for middle school students. All students who score in the top 40% on 5th grade Math STAAR are automatically placed in Honors Math in 6th grade. The numbers reflect that effort: Honor Math in '22 had 433, in '23 560, and this year 1,144.

A new course sequence is in place for high school students with Algebra 1 now followed by Algebra 2 then Geometry and, finally, a 4th year math. The continued focus on Algebra, without the previous interruption between Algebra I and 2 is intended to help students achieve college readiness measures.

In science, there is shift from 2-dimensional learning to 3-dimensional learning. Traditionally, science teaching focuses on knowledge and skills, the third dimension adds science and engineering practices – what sciences do, how scientists think, and what sciences know. The teaching and learning are anchored to an event in the natural world, linking knowledge with real-world contexts giving students an appreciation of the relevance of science. New science TEKS (content) from the state is being implemented starting this fall. From kindergarten through high school at least 40% of the science content is new, in 7th grade 80% of content is new.

No action required.

26884 **Presentation and Discussion of 2023-24 Senate Bill 1882 Partnership:** Alicia Syverson, Associate Superintendent of Student & School Support presented the annual update to the Board of Trustees on performance outcomes for schools partnered with ECISD under Senate Bill 1882. Designed to promote innovation and improve student outcomes, SB 1882 grants District Partners management responsibility and accountability for these schools’ outcomes, including autonomy over personnel, curriculum, calendar, assessments, and budget. The District holds each partner accountable through a performance contract.

ECISD has two partners: STEM Academy which is grades K-12 and became a partner in 2022, and the Odessa Family YMCA Learning Center, a PreK-3 campus that became a partner in 2021. Both agreements outline a series of performance measures for Academic Performance and Financial Health.

At STEM, students exceeded 8 of 10 academic goals and met all 4 financial performance measures. Bright spots include all five STAAR End of Course exams at or above 90% passing, a 15% increase in grades 6-8 English

Language Arts STAAR results, 96% passing rate in dual credit courses, the addition of Gifted/Talented Services, and an increase of more than 1,300 new student applications. Strengthening Math instruction and increasing College, Career and Military Readiness are identified as key areas for growth.

The YMCA exceeded both of its academic goals and met 5 of 5 financial performance measures. Bright spots include doubling the number of bilingual classrooms, an 18% increase in CLI from the previous year, and social/emotional growth through Conscious Discipline training through the course of the year. Key opportunities for growth are creating more family connectedness opportunities, support for special needs children collaboratively with the ECISD special education department and promoting the partnership's successes. A capital campaign is underway to expand the Y facility and the program.

No action required.

26885 **New PHS JROTC Firing Range and PHS Auditorium Renovation Design**

Update: Dr. Anthony Sorola, Associate Superintendent of Operations and David Finley, Parkhill Architect Director of K-12 Principal provided Trustees with an update on the renovation designs for the new JROTC firing range at Permian High School and the PHS Auditorium. Both projects were approved by voters as part of Bond 2023. Design committees have gone through the discussion of "Must Have" and "Want to Have" and the conceptual models are now being turned into building designs. As always, the goal is to create a facility that makes sense for the programs that utilize it, is affordable, and meets the needs of the students and staff. The auditorium is a complicated project, as it will be renovated and expanded in its current location. Other performance venues have been researched as examples. The JROTC facility needs include a firing range and will likely be built just north of the practice field on the westside of the campus; existing portables will be relocated. JROTC Construction is scheduled to begin in March, the auditorium is on track for April.

No action required.

26886 **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.]:

There was no closed session.

26887 **Closing Remarks by Superintendent:** There were no closing remarks.

26888 **Adjournment:** Christopher Stanley Board President, adjourned the Board meeting at 7:56 p.m.

Board President
Christopher Stanley

Board Secretary
Dr. Steve Brown

AT A SPECIAL 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, 2024, WITH THE FOLLOWING MEMBERS:

Present:

Delma Abalos
Dr. Steve Brown
Tammy Hawkins
Dawn Miller
Christopher Stanley
Robert Thayer
Wayne Woodall

School Officials: Dr. Scott Muri, Mike Adkins, Deborah Ottmers

Others: George Kazanas, Marian Strauss, Ruben Cervantes, Michael Hinojosa, Annette Tielle, Jodi Duran, Laura Rodriguez, Jerry Mahana, Ruth Campbell, Rita Lopez, Mary Franco

Virtual Attendee: Ann Dixon

26889 **Meeting Called to Order:** Christopher Stanley, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

26890 **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.

26891 **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.

26892 **HYA Corporation Interview for Superintendent Search Services:** HYA Associate Dr. Jodi Duron provided Trustees with an overview of their Superintendent Search Services.

Hazard Young & Attea – HYA was established in 1987 and is one of the oldest and largest search firms in the nation. Presently, the firm averages 80+ searches per year and is represented by 130+ Associates located across the country to conveniently serve clients and are uniquely qualified to bring local and national perspectives, knowledge, experience, and connections to each search.

HYA specializes in recruiting and developing highly qualified superintendents and other executive leaders, strategic planning development, as well as measuring outcomes. Recruiting, developing, and retaining great leaders is essential to improving school districts' student outcomes. ECISD Note: HYA led ECISD's search in 2019 that resulted in the hiring of Dr. Scott Muri as the superintendent.

26893 **JG Consulting Interview for Superintendent Search Services:** JG Consulting Chief Search Officer Dr. Michael Hinojosa along with JG Search Consultant Dr. Annette Tielle provided Trustees with an overview of their Superintendent Search Services.

JG Consulting – Founded in 2014, JG Consulting partners with school systems, school boards, and city municipalities to lead executive-level searches, and provide leadership development and district support. JG Consulting has successfully managed approximately 180 executive searches nationwide during the past decade. With deep expertise in the field, the leadership team of five (5) and 33 faculty practitioners operate a full suite of search and professional development offerings—helping find, place and develop leaders who are prepared to make an impact. JG Consulting represents school systems nationwide.

26894 **Texas Association of School Boards Interview for Superintendent Search Services:** TASB Executive Search & Field Services Division Director George Kazanas provided Trustees with an overview of their Superintendent Search Services.

Texas Association of School Boards (TASB) – TASB Executive Search Services (ESS) has been building successful leadership teams in Texas school districts for more than 30 years. Since 1988, ESS has conducted more than 800 superintendent searches for Texas school boards. After five years, more than 90% of the superintendents ESS placed are still at their districts. ESS knows how to tailor the search process to meet the unique needs of school boards and the district it serves. ESS has a statewide network of experienced field service representatives ready to guide the district in finding the most qualified applicant for the job. TASB consultants are former superintendents who each have more than 30 years of experience in public education.

No action required.

26895 **Walsh Gallegos Kyle Robinson & Roalson P.C. Interview for Superintendent Search Services:** Laura Rodriguez McLean along with Ann Dixon who joined virtually provided Trustees with an overview of their Superintendent Search Services.

Walsh Gallegos Kyle Robinson & Roalson, P.C. – Walsh Gallegos Kyle Robinson & Roalson P.C. has informally assisted Texas public school districts with their Superintendent searches and hiring for many years, and since 2013, has offered formal Superintendent search services to school districts. As legal counsel to approximately 500 Texas public school districts, they are uniquely familiar with the importance of a strong working relationship between the Board and its Superintendent, understanding the skills, expertise, and characteristics necessary for success that are unique to each school district.

No action required.

26896 **Closing Remarks by Superintendent:** There were no closing remarks

26897 **Adjournment:** Christopher Stanley, Board President, adjourned the Board meeting at 7:40 p.m.

Board President
Christopher Stanley

Board Secretary
Dr. Steve Brown

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 15, 2024, WITH THE FOLLOWING MEMBERS:

Present:

Delma Abalos
Dr. Steve Brown
Tammy Hawkins
Dawn Miller
Christopher Stanley
Robert Thayer
Wayne Woodall

School Officials: Dr. Keeley Boyer, Mike Adkins, Deborah Ottmers, Dr. Anthony Sorola, Alicia Syverson, Dr. Kellie Wilks

Others: Tatiana Dennis, Jackie Florez, Grayson Carter, Lauren & Yvette Abila, Yolanda Gordan, Eric Smith, Aaron Hawley, Melissa & Pat Sisneros, Frida Contreras, Alan Boites, Aaron Cox, Elvis Delgado, Alberto Ocanas, Elijah Renteria, Erik Garcia, Lauren Jackson, Ailyn Martos, Yaretzi Barrera, Laree Morris, Audrey Matta, Miriam Garcia, Misty Hiner, Michael Williamson, Elijah Sandate, Candice Dominguez, Diego Ramirez, Daniel Oyebanji, Naomi Fuentes, Javier Ruiz, Darianna Pando, Charlyee Castillo, Valerie Cervantes, Arely Salas Rodriguez, Nat Armendarez, Joseph Oyebanji, Maggie Aguilar, Abel Avila, Betanya Hailu, Daniel Hernandez, Albessa Chavez, Jennifer Moran, Armand Nunez, Isabella Garcia, Ruth Campbell, Sandra Talavera, Rita Lopez, Mary Franco

26898 **Meeting Called to Order:** Christopher Stanley, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

26899 **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.

26900 **Pledge Allegiance to United States and Texas Flags:** The United States and Texas flag pledges were led by Zavala Elementary School Students Grayson Carter and Isabella Garcia.

26901 **Invocation:** The Invocation was led by Pastor Jackie Florez, Casa De Mi Padre Odessa Church.

26902 **Special Presentations:**

Presentation of Mexican American School Board Association Awards for Outstanding Workforce Initiative and Outstanding Special Education Initiative:

During the MASBA 2024 Annual Conference held in San Antonio Ector County ISD was presented with the award for Outstanding Workforce Development Initiative and the award for Outstanding Special Education Initiative.

The Outstanding Special Education Initiative acknowledged the innovative approach ECISD took to hire virtual diagnosticians, virtual speech pathologists, and use of contractor services to complete 1,800 new evaluations and 1,300 3-year re-evaluations in the 2023-2024 school year. Speech pathologists and educational diagnosticians are hard to fill positions throughout the state and nation.

The Outstanding Workforce Development Initiative highlighted ECISD's career placement work connecting the future talent pool of workers (our students) with local industry needs, strengthening the local workforce. The program reduces barriers for students by introducing them to employers, providing career counseling, supporting them through resume building and the application process, coaching them on professional etiquette, and preparing them for interviews which are held on campus.

Presentation of Mexican American School Board Association Student Art Exhibit Winner: Mike Adkins, Chief Communications Officer introduced Permian High School junior Yaretzi Barrera Alapizco as the first-prize winner of this year's MASBA Student Art Contest. Yaretzi's artwork, *La Muerte Dijo Sí... Yo Digo No!* earned her a \$1,000 arts grant from MASBA and widespread recognition for her exceptional talent and attention to detail. Congratulations to Yaretzi and her teacher, Laree Morris.

Announcement of New Tech Odessa as College Board AP School Honor Roll and Individual College Board National Recognition for Students: For the second consecutive year, George H.W. Bush New Tech Odessa has earned a place on the College Board's AP School Honor Roll. The AP School Honor Roll recognizes schools whose Advanced Placement (AP) program is delivering results for students while broadening access. NTO is a Bronze member of the Honor Roll due to having 86% of seniors who took at least one AP Exam during high school, 25% of seniors scoring a three or higher on at least one AP Exam, and 5% of seniors who took five or more AP Exams.

NTO is being further recognized with the AP Access Award, which honors schools that encourage more low-income and underrepresented minority students to take AP courses. The percentage of students taking AP Exams 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.

An additional 48 students were introduced via video, each of whom collectively earned 66 College Board National Recognitions. To qualify for any of these awards students must have:

- Taken the Fall 2023 PSAT/NMSQT and score in the top 10% of test takers from their award program in their state OR
- Earn a score of 3 or better on 2 or more distinct AP exams in the 9th and/or 10th grade AND
- Earn a cumulative GPA of 3.3 (B+) or higher by the time of submission

26903 **Opening Remarks by Superintendent:** In her opening comments, Interim Superintendent Dr. Keeley Boyer acknowledged October 15 as the close of Hispanic Heritage Month and introduced a video giving a glimpse into some of the ways ECISD schools celebrated throughout the month.

26904 **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.

Bond 2023

26905 **Bond 2023 Update:** Chief Financial Officer Deborah Ottmers and Associate Superintendent of Operations Dr. Anthony Sorola provided the Board of Trustees with an update on the progress of Bond 2023 projects.

The new middle school project is nearing completion of construction documents and remains on track for groundbreaking in January; the presentation included an architectural drawing of the school's auditorium.

The Career and Technical Education (CTE) Center slide displayed a drawing of the front of the school. Design documents will be presented to the CTE committee later this month. Groundbreaking is scheduled for summer.

The Permian High School auditorium project is moving from schematic design to construction design phase. Construction could begin in May 2025.

PHS JROTC facility will be located on the west side of the campus just north of the football practice field, and is moving to construction design now.

The Transition Learning Center (TLC) is a complex facility, and design is moving forward. The new building will face 12th Street along Whitaker, facing the existing TLC. Look for construction to begin in January 2025.

The new Agriculture Farm design includes an academic building, an animal barn, and an arena to seat about 100 people.

Staff and community advisory committees have been active with architects, assisting in the design of state-of-the-art facilities for our students and staff.

Each middle school is getting new bleachers in the main gymnasium. The projects are completed at Nimitz and Crockett with the rest expected to be finished by Thanksgiving.

New choir risers have arrived. More than 570 instruments have been ordered and 304 have arrived. About \$1.4 million has been spent on Fine Art's needs.

In regard to technology projects, surveillance cameras are being received. So are storage servers which are to be installed soon. A Request for Proposals is out for PA/Bells/Alarms/Clocks.

The financial update shows about 2% of bond funds have been spent so far, and about 5% has already been committed through purchase orders.

The Bond Oversight Committee meets again on October 22; the TLC and CTE committees will meet in November.

No action required.

26906 Discussion of and Request for Approval of Bond 2023 Purchases over \$50,000:

Moved by Brown, seconded by Woodall to approve the Bond Purchases over \$50,000 as presented. On the list this month are \$7.7 million to CSI Lubbock for the refresh and replacement of all Public Address (PA) systems, bells and alarms in each ECISD schools; \$1 million to a pool of companies to establish a commission agent for all new construction projects ensuring buildings meet requirements, specifications, and industry standards; and \$150,000 to SAFEbuilt Texas, LLC, for third-party review and inspection of projects outside the city limits.

Motion unanimously approved.

Public Hearing on Financial Accountability

26907 Public Hearing of District's FIRST (Financial Integrity Rating Systems of Texas)

Report: Chief Financial Officer Deborah Ottmers presented this item for discussion. For the fifth 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 2023-24, which is based on financial data from 2022-23. Our District earned a Superior Achievement rating, which is equivalent to a grade of A. This was the seventh time in the past eight years ECISD earned an A. In the 22 years since this report's inception, ECISD has earned an A in financial integrity 18 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.

There was no public comment.

Action Items

26908 Discussion of and Request for Approval of 2024 Certified Tax Roll:

Moved by Miller, seconded by Woodall to approve the 2024 Certified Tax Roll as presented. Information from the Ector County Appraisal District shows total taxable value of property in Ector County for 2024 is \$17,967,940,049.

Motion unanimously approved.

26909 **Discussion of and Request for Approval of Mineral Lease Consideration:** Moved by Abalos, seconded by Thayer to approve the Mineral Lease Consideration as presented. To proceed, the District must follow the activities outlined in Policy CDB, Texas Education Code 11.153 (a-b), and Natural Resources Code 71.005. The initial action presented at this meeting is the approval of a resolution permitting the District to advertise a Request for Proposals (RFP) to all interested companies.

Motion unanimously approved.

26910 **Discussion of and Request for Approval of Purchases over \$50,000:** Moved by Miller, seconded by Abalos to approve the Purchases over \$50,000 as presented. This month's sole item is a \$100,000 contract to engage a firm to lead the search for a new superintendent. The firm will assist in identifying qualified candidates, conducting staff and community engagement sessions, and meeting with the school board to develop a candidate profile that aligns with the District's needs.

Motion unanimously approved.

26911 **Discussion of and Consider Approval of Recommendation to Hire Superintendent Search Firm:** Moved by Abalos, seconded by Miller to approve the recommendation to hire the Texas Association of School Boards (TASB) to conduct Superintendent Search as presented. At a Board Workshop held on October 10, 2024, Trustees interviewed representatives from four firms selected to lead the District's superintendent search. These four were shortlisted from 11 firms that responded to the District's Request for Proposals. From TASB's proposal: Since 1988, TASB's Executive Search Services (ESS) has conducted over 800 superintendent searches for Texas school boards. More than 90% of ESS-placed superintendents remain with their districts after five years. ESS tailors the search process to address the unique needs of each school board and district. With a statewide network of experienced field service representatives and consultants who are former superintendents with over 30 years in public education, ESS is equipped to find the most qualified candidate for the role.

For:	Abstained:
Abalos	Brown
Hawkins	
Miller	
Stanley	
Thayer	
Woodall	

Motion passed.

26912 **Discussion of and Request for Approval of Resolution to Nominate Candidates to the Ector County Appraisal Board:** Moved by Miller, seconded by Hawkins to approve the Resolution to Nominate Candidates to the Ector County Appraisal District

Board as presented. ECISD is responsible for appointing five (5) people to the ECAD Board of Directors. The five are Feliz Abalos, Robert Chavez, Dorothy Jackson, Mari Willis, and Wayne Dunson.

Motion unanimously approved.

26913 **Discussion of and Request for Approval of Appointment/Reappointment of School Health Advisory Council (SHAC) Members:** Moved by Abalos, seconded by Miller to approve the Appointment/Reappointment of School Health Advisory Council (SHAC) Members as presented.

The school board is required to establish a SHAC to reflect community values in the District's health education instruction. A majority of council members must be parents of enrolled students who are not District employees. With a maximum of 14 seats available on the SHAC, seven positions were filled in this appointment: Abena Cann, Abigail Carrasco, Lauren Luciom, Lupe Torrez, Monique Lopez, Roxann Castillo, and Baldo Valeriano. Approved SHAC Members will serve for a two-year term.

Motion unanimously approved.

26914 **Consent Agenda:** Moved by Abalos, seconded by Woodall 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 Annual Renewal of Memorandum of Understanding with Texas Tech University for Opportunity Culture Research in 2024-2025
- E. Request for Approval of Data Sharing Agreement with Education Resource Strategies, INC. for Opportunity Culture Research in 2024-2025

Motion unanimously approved.

Report/Discussion Items

26915 **Presentation of the 2025 ECISD Medical Plan Committee Update:** Yolanda Gordan, Director of Benefits and Risk Management and Eric Smith, Universal Benefits Consortium Principal Consultant provided Trustees with an update on the 2025 Medical Plan. ECISD's Medical Plan runs January 1 through December 31. As healthcare costs continue to increase, plan adjustments are necessary for the coming year (2025) and those adjustments will be made via benefit changes, not premium increases for employees.

One of the steps ECISD has taken to help keep healthcare costs low for employees is the opening of a Health and Wellness Center in March 2021. At the clinic, services are provided at no cost to employees/dependents on a health plan – except those on the Health Savings Account (HSA) qualified plan that carries at \$25 co-pay. The clinic has a Nurse Practitioner available 40 hours per week, and an MD for 20 hours per

week. More employees are using the clinic yearly. A telemedicine provider is also available at no cost to employees and dependents on a plan.

Large claims so far this year (2024) include 15 claims totaling \$3.6 million (that works out to .05% of members = 29% of claims). The District has paid more than \$17.5 million in claims so far in 2024.

Changes to the healthcare plans will include an increase in deductibles (in-network and out-of-network) and an increase in the co-insurance percentage for all options: Option I, New Option II (like Option III but without the HSA), and Option III.

Pharmacy changes include the implementation of a preferred pharmacy network, the addition of international mail order at no cost, and an increase of brand/specialty deductible for Option I and New Option II. Open enrollment is starting next week.

No action required.

- 26916** **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.]**
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 7:35 p.m.

Board President Christopher Stanley reconvened the Board of Trustees to open session at 8:07 p.m.

- 26917** **Request for Approval to Authorize the Negotiation and Execution of a Contract to Purchase Property – Property A:** Moved by Thayer, seconded by Woodall to Authorize the Negotiation and Execution of a Contract to Purchase Property for a new Transportation Center located at 8860 & 8866 Northwest Loop 338 as presented. This property is 35.12 acres with 20,500 square feet of total office space and 74,500 square feet of total warehouse/shop space.

Motion unanimously approved.

- 26918** **Discussion of and Request for Approval of Bond 2023 Purchases over \$50,000:** Moved by Abalos, seconded by Woodall to approve Bond 2023 Purchases over \$50,000 as presented. The item on this list is to Basin Abstract and Title for a

maximum of \$5.5 million for the potential purchase of the property for the new Transportation Center.

Motion unanimously approved.

26919 **Information Items**: The Board of Trustees were provided with the following information items: Quarterly Donations Informational Report, Financials, Purchasing Over \$50,000 Informational Report, and Routine Personnel Report.

26920 **Closing Remarks by the Superintendent**: There were no closing remarks.

26921 **Adjournment**: Board President Christopher Stanley adjourned the Board meeting at 8:09 p.m.

Board President
Christopher Stanley

Board Secretary
Dr. Steve Brown

AT A SPECIAL MEETING - LEVEL III GRIEVANCE HEARINGS 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 17, 2024, WITH THE FOLLOWING MEMBERS:

Present:

Delma Abalos
Dr. Steve Brown
Tammy Hawkins
Christopher Stanley
Robert Thayer

Absent:

Dawn Miller
Wayne Woodall

School Officials: Dr. Keeley Boyer, Dr. Anthony Sorola

Others: Tatiana Dennis, Dr. Matthew Spivy, Robin Fawcett, Mitch Davis, Jane McGill, Klarissa Salgado, Karla Ronquillo, Mary Franco

26922 **Meeting Called to Order:** Christopher Stanley, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

26923 **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.

26924 **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.

26925 **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.] (Level III Grievance Hearings – Karla Ronquillo and Klarissa Salgado)**
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 6:01 p.m.

Board President Christopher Stanley reconvened the Board of Trustees to open session at 7:00 p.m.

Board President Christopher Stanley convened the Board of Trustees to closed session at 7:01 p.m.

Board President Christopher Stanley reconvened the Board of Trustees to open session at 8:13 p.m.

26926 **Possible Action Concerning Level III Grievance Hearing – Karla Ronquillo**: Moved by Thayer, seconded by Hawkins to uphold the Level II decision.

For:
Dr. Steve Brown
Tammy Hawkins
Christopher Stanley
Robert Thayer

Against:
Delma Abalos

Motion passed.

26927 **Possible Action Concerning Level III Grievance Hearing – Klarissa Salgado**: Moved by Brown, seconded by Hawkins to uphold the Level II decision.

For:
Dr. Steve Brown
Tammy Hawkins
Christopher Stanley
Robert Thayer

Against:
Delma Abalos

Motion passed.

26928 **Adjournment**: Christopher Stanley, Board President, adjourned the Board meeting at 8:15 p.m.

Board President
Christopher Stanley

Board Secretary
Dr. Steve Brown



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 10/10/2024 to 11/13/2024

ANALYSIS RECAPITULATION	AMOUNT
Operating Fund:	\$ 14,519,223.36

**ECTOR COUNTY ISD
CHECK REGISTER
10/10/24 - 11/13/24**

DATE	PAYEE	AMOUNT
10/16	4IMPRINT INC	\$ 4,095.67
10/16	ALL ABOARD AMERICA!	4,766.30
10/16	AMERIPRIDE SERVICES INC.	567.63
10/16	B-LINE FILTER & SUPPLY INC	1,395.00
10/16	BUCK'S WHEEL & EQUIPMENT COMPANY	1,390.16
10/16	CENTERS FOR CHILDREN & FAMILIES	2,250.00
10/16	AUTOMATIC ICE MACHINE	1,175.50
10/16	CRISIS PREVENTION INSTITUTE INC	10,147.00
10/16	DIAMOND BUSINESS SERVICES INC	4,300.09
10/16	FLINN SCIENTIFIC INC	1,924.50
10/16	THE GOODHEART-WILLCOX COMPANY INC	6,096.00
10/16	NO TEARS LEARNING INC.	2,143.50
10/16	HENRY SCHEIN INC	215.90
10/16	HYDROTEX PARTNERS LTD	15,507.55
10/16	J W PEPPER & SON INC	422.47
10/16	VITAL SIGNS	947.32
10/16	PLANK ROAD PUBLISHING INC	250.20
10/16	AIM MEDIA TEXAS OPERATING LLC	742.55
10/16	O REILLY AUTO ENTERPRISES LLC	1,772.43
10/16	REGION IV SERVICE CENTER	30.60
10/16	SCHOOL MATE	1,195.20
10/16	SECURED DOCUMENT SHREDDING INC	2,145.02
10/16	TEACHER'S DISCOVERY	120.91
10/16	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	480.00
10/16	THE BOSWORTH LTD	64.66
10/16	ULINE INC.	821.68
10/16	BROADWAY MOTORS INC	9,286.03
10/16	NAPA AUTO PARTS	761.97
10/16	STONE TOWER GRAFIX	1,723.54
10/16	SELERIX SYSTEMS INC	7,186.50
10/16	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,410.02
10/16	BEST CHOICE RESTAURANTS LLC	86.62
10/16	BEST CHOICE COFFEE SERVICES LLC	505.93
10/16	SCHOOL SPECIALTY LLC	5,616.00
10/16	SCHOOL SPECIALTY LLC	1,200.10
10/16	EDPUZZLE INC	2,831.00
10/16	BASIN BLOCK & SUPPLY	82.50
10/16	ODESSA WINLECTRIC	291.59
10/16	SHERWIN WILLIAMS	171.10
10/16	THE BOSWORTH LTD	28,150.00
10/16	TRANE U.S. INC.	30,081.00
10/16	NAPA AUTO PARTS	3,953.71
10/16	WEST TEXAS FILTERS INC	3,112.45
10/23	AMERICAN SALES AND SERVICE INC	259 117.00
10/23	AMERIPRIDE SERVICES INC.	735.96

10/23	BUCK'S WHEEL & EQUIPMENT COMPANY	321.87
10/23	COMPUDATA SOLUTIONS LLC	606.63
10/23	ETA HAND2MIND	509.98
10/23	FRANKLIN-COVEY CLIENT SALES, INC.	9,300.00
10/23	GRAPHIC SOLUTIONS GROUP	260.00
10/23	NO TEARS LEARNING INC.	3,700.00
10/23	THE HON COMPANY LLC C/O OFFICEWISE	5,460.83
10/23	J W PEPPER & SON INC	142.25
10/23	LAKESHORE LEARNING MATERIALS	1,099.93
10/23	LOU'S CLINICAL LAB INC	3,147.00
10/23	MANSON WESTERN LLC	375.00
10/23	MORRISON SUPPLY CO	16.73
10/23	NIMCO INC	122.90
10/23	ODESSA WINLECTRIC	68.21
10/23	O REILLY AUTO ENTERPRISES LLC	832.43
10/23	REGION IV SERVICE CENTER	180.00
10/23	SCHOLASTIC BOOK FAIRS	2,263.74
10/23	SECURED DOCUMENT SHREDDING INC	34.32
10/23	SHERWIN WILLIAMS	1,087.78
10/23	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	915.00
10/23	THE BOSWORTH LTD	1,734.61
10/23	TRANE U.S. INC.	4,447.31
10/23	WEST MUSIC CO	1,040.07
10/23	BROADWAY MOTORS INC	473.48
10/23	NAPA AUTO PARTS	921.54
10/23	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,339.26
10/23	JOSTENS INC	5,969.28
10/23	BEST CHOICE COFFEE SERVICES LLC	61.00
10/23	SCHOOL SPECIALTY LLC	447.31
10/23	LEXIA LEARNING SYSTEMS LLC	51,986.52
10/30	ALL ABOARD AMERICA!	11,700.00
10/30	AMERIPRIDE SERVICES INC.	529.71
10/30	BUCK'S WHEEL & EQUIPMENT COMPANY	418.69
10/30	CERTIFIED LABS	1,274.45
10/30	AUTOMATIC ICE MACHINE	1,373.25
10/30	DIAMOND BUSINESS SERVICES INC	1,048.44
10/30	FLINN SCIENTIFIC INC	117.00
10/30	J W PEPPER & SON INC	831.42
10/30	MANSON WESTERN LLC	618.00
10/30	MARK'S PLUMBING PARTS	4,477.32
10/30	MSC INDUSTRIAL SUPPLY CO.	159.04
10/30	NATIONAL ASSOCIATION OF SCHOOL NURSES	4,785.00
10/30	NIMCO INC	374.15
10/30	ODESSA WINLECTRIC	20,580.00
10/30	O REILLY AUTO ENTERPRISES LLC	268.38
10/30	ORIENTAL TRADING COMPANY INC	297.70
10/30	SCHOLASTIC INC	395.56
10/30	SHERWIN WILLIAMS	452.41
10/30	SHERWIN WILLIAMS	583.77
10/30	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	500.00

10/30	TEXAS GIRLS COACHES ASSOCIATION	70.00
10/30	THE BOSWORTH LTD	17,398.67
10/30	TRANE U.S. INC.	6,815.00
10/30	VARSITY BRANDS HOLDING CO INC	432.50
10/30	BROADWAY MOTORS INC	1,051.92
10/30	GALLS LLC	113.96
10/30	NAPA AUTO PARTS	2,096.78
10/30	STONE TOWER GRAFIX	3,897.77
10/30	TEXAS COUNCIL OF ADMINISTRATORS OF	750.00
10/30	N J MALIN & ASSOCIATES LLC	321.00
10/30	BREAKOUT INC.	3,070.00
10/30	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	1,431.50
10/30	EDUCATIONAL THEATRE ASSOCIATION	129.00
10/30	CHAMPION TRUCK & TRAILER INC	21,000.00
10/30	WEST TEXAS FILTERS INC	9,114.11
10/30	BEST CHOICE COFFEE SERVICES LLC	228.76
10/30	BEST CHOICE COFFEE SERVICES LLC	242.83
11/6	ABSOLUTE FIRE PROTECTION INC	1,064.05
11/6	ALERT SERVICES INC	823.67
11/6	ALL ABOARD AMERICA!	54,768.68
11/6	AMERICAN SALES AND SERVICE INC	270.00
11/6	AMERIPRIDE SERVICES INC.	530.35
11/6	B-LINE FILTER & SUPPLY INC	1,471.95
11/6	BUCK'S WHEEL & EQUIPMENT COMPANY	112.10
11/6	CENTRAL POLY-BAG CORPORATION	8,400.00
11/6	AUTOMATIC ICE MACHINE	2,197.84
11/6	COMPUDATA SOLUTIONS LLC	824.64
11/6	DIAMOND BUSINESS SERVICES INC	1,125.00
11/6	FLINN SCIENTIFIC INC	4,608.34
11/6	HENRY SCHEIN INC	134.84
11/6	HENRY SCHEIN INC	1,967.90
11/6	INDECO SALES INC	3,202.04
11/6	J W PEPPER & SON INC	570.99
11/6	VITAL SIGNS	450.58
11/6	LAKESHORE LEARNING MATERIALS	8,625.74
11/6	LAWSON PRODUCTS INC	808.13
11/6	MIDLAND SAFETY & HEALTH SALES	220.00
11/6	NIMCO INC	1,434.64
11/6	ODESSA WINLECTRIC	2,361.40
11/6	O REILLY AUTO ENTERPRISES LLC	1,509.73
11/6	O REILLY AUTOMOTIVE STORES INC	294.00
11/6	ORIENTAL TRADING COMPANY INC	59.53
11/6	SECURED DOCUMENT SHREDDING INC	34.32
11/6	TEXAS ASSOCIATION FOR HEALTH PHYSICAL EDUCATION	190.00
11/6	TEXAS COMPUTER EDUCATION ASSOCIATION	1,692.00
11/6	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	420.00
11/6	THE BOSWORTH LTD	2,986.46
11/6	TRANE U.S. INC.	37,340.00
11/6	WEISSMAN'S DESIGN FOR DANCE	228.28
11/6	WEST MUSIC CO	639.31

11/6	BROADWAY MOTORS INC	6,029.85
11/6	NAPA AUTO PARTS	807.49
11/6	BARNES & NOBLE INC.	11,028.90
11/6	PINNACLE PROPANE LLC	78.00
11/6	THE SUPPLY ROOM INC	1,017.50
11/6	STONE TOWER GRAFIX	616.50
11/6	TEXAS COUNCIL OF ADMINISTRATORS OF	86,679.00
11/6	SOUTHERN TIRE MART LLC	2,121.52
11/6	WEST TEXAS FILTERS INC	2,577.00
11/6	BEST CHOICE COFFEE SERVICES LLC	270.36
11/6	SCHOOL SPECIALTY LLC	186.82
11/6	SECUREDOCS INC	3,600.00
11/6	ODP BUSINESS SOLUTIONS LLC	84.21
11/13	ALERT SERVICES INC	1,721.00
11/13	ALL ABOARD AMERICA!	7,532.00
11/13	AMERIPRIDE SERVICES INC.	523.55
11/13	AVID CENTER	9,134.50
11/13	CENTERS FOR CHILDREN & FAMILIES	2,250.00
11/13	DIAMOND BUSINESS SERVICES INC	771.33
11/13	DRAMATIC PUBLISHING	538.01
11/13	FIRETROL PROTECTION SYSTEMS INC	1,820.00
11/13	FLINN SCIENTIFIC INC	994.62
11/13	HENRY SCHEIN INC	835.12
11/13	J W PEPPER & SON INC	250.84
11/13	LAWSON PRODUCTS INC	251.18
11/13	MARK'S PLUMBING PARTS	965.02
11/13	MSC INDUSTRIAL SUPPLY CO.	1,254.30
11/13	MUSIC IN MOTION	367.33
11/13	NATIONAL ASSOCIATION OF	95.00
11/13	NIMCO INC	90.73
11/13	ODESSA WINLECTRIC	7,545.60
11/13	O REILLY AUTO ENTERPRISES LLC	1,192.42
11/13	ORIENTAL TRADING COMPANY INC	618.97
11/13	SCHOLASTIC BOOK FAIRS	6,211.70
11/13	SCHOLASTIC BOOK FAIR INC.	1,140.93
11/13	SCHOLASTIC INC	2,700.69
11/13	SCHOOL OUTFITTERS LLC	1,601.45
11/13	SECURED DOCUMENT SHREDDING INC	17.16
11/13	SHERWIN WILLIAMS	73.48
11/13	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	565.00
11/13	TEXAS ASSOCIATION OF SCHOOL	325.00
11/13	PARK PLACE PULBICATION LP	250.00
11/13	THE BOSWORTH LTD	2,040.84
11/13	TRANE U.S. INC.	140.68
11/13	WEST MUSIC CO	362.37
11/13	WOLFCOM ENTERPRISES	7,678.04
11/13	BROADWAY MOTORS INC	3,393.04
11/13	GALLS LLC	2,538.36
11/13	FOLLETT SCHOOL SOLUTIONS INC	303.29
11/13	TYLER BUSINESS FORMS	3,016.19

11/13	NAPA AUTO PARTS	386.39
11/13	ASSESSMENT TECHNOLOGIES INSTITUTE LLC	22,695.00
11/13	ASCEND LEARNING HOLDINGS LLC	4,947.75
11/13	TRANSMISSION SERVICE & SUPPLY INC	412.27
11/13	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	2,701.06
11/13	BEST CHOICE COFFEE SERVICES LLC	303.07
11/13	PARTS TOWN, LLC	23.38
11/13	SCHOOL SPECIALTY LLC	152.04
11/13	SCHOOL SPECIALTY LLC	905.20
10/16	ADOLPH KIEFER & ASSOCIATES LLC	787.50
10/16	ALICIA LIPPMAN	25.26
10/16	ALLISON MENDOZA	35.38
10/16	ALPHA FOODS CO.	40,458.60
10/16	AMAZON CAPITAL SERVICES	38,217.15
10/16	AMY JONES	13.67
10/16	ANGELA AGUIRRE	84.09
10/16	ANNA SALINAS	28.27
10/16	ANTHONY GONZALEZ	250.00
10/16	ANTHONY JOEL SOROLA	1,807.68
10/16	ANTOINE RICHARDSON	59.16
10/16	APRIL BROOKSHIRE	52.66
10/16	ASHLI SATTERWHITE	59.36
10/16	ATHLETIC SUPPLY INC	2,470.00
10/16	ATMOS ENERGY	23,325.06
10/16	AYANA EVINA-ZE	250.00
10/16	BASIN ABSTRACT & TITLE	50,000.00
10/16	BECKY RAMIREZ	678.98
10/16	BIMBO BAKERIES USA	2,671.76
10/16	BLAIR LAWSON	44.25
10/16	DICK BLICK COMPANY	1,538.45
10/16	BLUE STAR BUS SALES LTD	327.95
10/16	BOOKBINDING & LAMINATING INC	249.50
10/16	BRIANNA MCDOWELL	102.00
10/16	BROOKE RUBIO	140.97
10/16	SPARKLIGHT	259.18
10/16	SPARKLIGHT	1,465.00
10/16	CALPINE CORPORATION	157.18
10/16	CALPINE CORPORATION	145,347.97
10/16	CDW-G	39,517.60
10/16	CENGAGE LEARNING	3,706.50
10/16	CHERYL HINESLY	32.90
10/16	CHERYL WILSON	22.58
10/16	CHRISTY KENNEDY	77.39
10/16	CIRCLE P RANCH SUPPLY INC	308.17
10/16	CITY OF ODESSA WATER DEPT	173,884.56
10/16	CLASSLINK INC	89,075.00
10/16	COCA-COLA SOUTHWEST BEVERAGES LLC	1,324.67
10/16	CONSCIOUS DISCIPLINE HOLDINGS LLC	9,670.00
10/16	CULLIGAN WATER CONDITIONING OF WEST TEXAS	475.00
10/16	CUSTOM WHOLESALE SUPPLY INC	945.00

10/16	CYBERSOFT TECHNOLOGIES INC	780.00
10/16	DANIEL RUIZ	200.00
10/16	DARIO M LUJAN	1,500.00
10/16	DEANN WEEKLY	125.00
10/16	DIADEM SPORTS LLC	495.00
10/16	ED PRICE	372.00
10/16	ELISEO GOMEZ	33.50
10/16	ELUMA LLC	91,789.50
10/16	ENELICIA M RIVERA	86.46
10/16	EPALLET INC	37,416.40
10/16	ESTRELLA VILLARREAL	135.00
10/16	FOCUS SCHOOL SOFTWARE LLC	42,376.00
10/16	PETTY CASH	208.70
10/16	G H DAIRY	40,830.03
10/16	G T DISTRIBUTORS INC	571.74
10/16	GALLAGHER CONSTRUCTION COMPANY LP	50,000.00
10/16	GALLAGHER CONSTRUCTION COMPANY LP	18,750.00
10/16	GARDENDALE WATER CO	869.00
10/16	GRAINGER	432.45
10/16	GRANULAR INSURANCE COMPANY	105,778.91
10/16	GRETCHEN BERNABEI	1,290.00
10/16	HATCHING RESULTS INC	1,896.00
10/16	HEATHER NATIVIDAD	12.46
10/16	HECTOR LIMON	15.00
10/16	HUBERT COMPANY	487.86
10/16	IMAGES INK	1,170.00
10/16	INSTRUCTURE INC	45,526.25
10/16	ISPHERE INNOVATION PARTNERS LLC	10,970.00
10/16	JACKSON VINES	180.00
10/16	JAMI LYN GATEWOOD	183.91
10/16	JAYNE TILLERY	104.59
10/16	JENNIFER HIGHTOWER	58.96
10/16	JESSICA MARTINEZ	62.98
10/16	JOSE GALINDO	48.00
10/16	KAY'S EMBLEMS INC	572.00
10/16	KELLIE THOMAS	20.44
10/16	KELLIE THOMAS	71.22
10/16	KRONOS INC.	8,250.00
10/16	LABATT FOOD SERVICE	54,897.49
10/16	LILLY TYNER	36.98
10/16	LINDE GAS & EQUIPMENT INC	418.63
10/16	LONE STAR FURNISHINGS	89,391.00
10/16	LONE STAR FURNISHINGS	184,655.00
10/16	LONE STAR FURNISHINGS	139,999.00
10/16	LORENZO R MASONSONG	90.00
10/16	LUNCH MONY INC	304.25
10/16	LVR COMMERCIAL FLOORING	99,222.00
10/16	MAGDALENA G AGUILAR	6,000.00
10/16	MANSFIELD OIL COMPANY OF GAINESVILLE, IN264	58,051.63
10/16	MARCELINO RUBIO	439.05

10/16	MARIA T. RUBIO	19.10	
10/16	MASTERS DISTRIBUTION SYSTEMS COMPANY INC	15,797.88	
10/16	MATTHEW SPIVY	1,052.16	
10/16	MCGRAW - HILL SCHOOL	305,240.67	
10/16	MIGHTY WASH OPERATIONS LLC	1,000.00	
10/16	N-TUNE MUSIC & SOUND INC	70,836.00	
10/16	NATIONAL FOOD GROUP INC	38,896.00	
10/16	NEWSELA INC	2,295.00	
10/16	NIMBUS DRINKING WATER SYSTEMS	124.00	
10/16	NUNEZ FENCE	27,000.00	
10/16	NUNEZ FENCE	25,700.00	
10/16	ODESSA SIGN SOLUTION LLC	25.00	
10/16	SEWCO INC	17,621.82	
10/16	SEWCO INC	104.53	
10/16	AIDE FAVELA	300.00	
10/16	AMBER SILVA	300.00	
10/16	ANALISA PALOMINO	37.00	
10/16	ANDREA MAYORGA	300.00	
10/16	ANNELIESE MARTINEZ	20.00	
10/16	ASHTON COLYER	300.00	
10/16	BIKAL KOIRALA	300.00	
10/16	BRANDON LOVINS	300.00	
10/16	BRENDA RAMIREZ	1,200.00	
10/16	CARLO TORRES	300.00	
10/16	CHEYENNE FLOWERS	300.00	
10/16	DANIELA CASTILLO	300.00	
10/16	DIANA LOYA SAENZ	300.00	
10/16	EMMA VARELA	300.00	
10/16	ESPERANZA ROMERO DIAZ	900.00	
10/16	HEAVEN MORRISON	300.00	
10/16	JENNIFER VENZOR	300.00	
10/16	JHETTA OLIVER	300.00	
10/16	KARLA VEGA	300.00	
10/16	KAYLA WILSON	300.00	
10/16	LAURA MEDINA	2,700.00	
10/16	LINDA CHAVEZ	300.00	
10/16	MAGDIEL SALAZAR	300.00	
10/16	MANNEY RUBIO	300.00	
10/16	MONICA MENDEZ	300.00	
10/16	NAOMI MUNOZ	300.00	
10/16	PEARLE RAMOS	300.00	
10/16	PEDRO TORRES	300.00	
10/16	TABATA VELENZUELA	20.00	
10/16	TARA DECKER	20.00	
10/16	TOYA MCFADYEN	300.00	
10/16	PADRINO FOODS	22,232.60	
10/16	PAULINA FOWLER	79.80	
10/16	PENSKE COMMERCIAL VEHICLES US LLC	1,056.34	
10/16	PETROPLEX OFFICE SUPPLY, INC.	265	3,822.13
10/16	PIRAINO CONSULTING, INC	9,320.00	

10/16	POCKET NURSE ENTERPRISES INC	2,371.00
10/16	PRECISION BUSINESS MACHINES INC (PBM)	326.96
10/16	PRO SOURCE SPECIALTIES LLC	1,857.36
10/16	PROFORCE MARKETING	5,408.00
10/16	REGION 18 EDUCATION SERVICE CENTER	1,375.00
10/16	RICHARD KENT CLARK	201.00
10/16	ROB RANKIN	125.00
10/16	ROBERTS TRUCK CENTER OF TEXAS	2,704.64
10/16	RODNEY CHARLES ROMAN	540.00
10/16	RODNEY CHARLES ROMAN	240.00
10/16	ROSALITA GARCIA	72.36
10/16	ROSAS CAFE / BOBBY COX Co.	1,404.58
10/16	SANDRA BANDA	531.38
10/16	SANDRA CLAIBORNE	48.78
10/16	SARAH PATTON	59.50
10/16	SCARBOROUGH SPECIALTIES, INC	471.00
10/16	SCOTT MURI	454.13
10/16	SCOTT RUDES	165.00
10/16	THE SEWELL FAMILY OR COMPANIES INC	5,439.64
10/16	SHEENA SALCIDO	23.91
10/16	SLAM DUNK FOOD 2 LLC	76.50
10/16	SOUTHERN MAID DONUTS	66.50
10/16	STEMARCO DESIGN LLC	159.45
10/16	STEPHANIE VILLAVICENCIO GARCIA	71.76
10/16	STEPHEN TROUB	450.00
10/16	STEPHEN TROUB	150.00
10/16	STEVEN FLORES	167.02
10/16	SUSAN TREVINO	52.46
10/16	SYSCO USA, INC	5,937.12
10/16	FRANK E GOMEZ	4,800.00
10/16	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	485.00
10/16	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	145.00
10/16	TEXAS INTERNATIONAL BACCALAUREATE SCHOOLS	300.00
10/16	TEXAS TECH UNIVERSITY K-12	120.00
10/16	TEXAS TECH UNIVERSITY	2,000.00
10/16	TEXAS TECH HEALTH SCIENCES CENTER	1,000.00
10/16	THE MCCRELESS COMPANY	112.70
10/16	THE PITNEY BOWES	88.28
10/16	THE SCRIPPS NATIONAL SPELLING BEE	4,174.50
10/16	TODD NICHOLAS FOX	9,955.95
10/16	TRINIDAD DOMINGUEZ	135.00
10/16	UNITED REFRIGERATION	425.25
10/16	VANESSA FLORES	880.90
10/16	VANESSA SMITH BROWER	40.87
10/16	VERIZON WIRELESS SERVICES LLC	524.94
10/16	IMPERIAL BAG & PAPER LLC	433.42
10/16	WALSH GALLEGOS KYLE ROBINSON & ROALSON PC	6,131.00
10/16	WALSWORTH PUBLISHING CO	6,075.79
10/16	WEST TEXAS EDUCATORS	3,222.50
10/16	WEST TEXAS POWER SPORTS DEVELOPMENT	973.88

10/16	WHITLEY PENN LLP	3,000.00
10/16	WILLIAM KENT MCCORD	155.36
10/16	XEROX CORPORATION	521.88
10/16	ANDERSON TILE SALES INC	1,724.60
10/16	GARDENDALE WATER CO	32.00
10/16	GRAINGER	1,753.70
10/16	HIGH TIDE TECHNOLOGIES LLC	426.40
10/16	HOME DEPOT USA INC - STORE #562	1,736.81
10/16	HUMBERTO HERNANDEZ JR	9,475.27
10/16	KEVIN D BALLARD INC	172.00
10/16	SHANNON D GAYLOR	5,303.00
10/16	SIMS PLASTIC INC	417.52
10/16	IMPERIAL BAG & PAPER LLC	40,430.30
10/23	512 TERPS LLC	130.00
10/23	ANGEL ORTIZ	4,600.00
10/23	ALAN WILLIAMS	391.07
10/23	ALEC WATSON	450.00
10/23	ALISHA SLIDER	62.38
10/23	AMANDA PADILLA	63.99
10/23	AMAZON CAPITAL SERVICES	44,864.98
10/23	AMAZON CAPITAL SERVICES	871.98
10/23	ANDREA MORENO HEWITT	206.00
10/23	ANDREA VALERO	35.04
10/23	APPLE, INC	2,098.00
10/23	ARLENE BRITO	384.87
10/23	ARLINGTON VALLEY FARMS LLC	13,478.40
10/23	ASSOCIATED SUPPLY CO INC	464.00
10/23	AT&T	9,654.98
10/23	AT&T LONG DISTANCE	22.95
10/23	AT&T MOBILITY	62.40
10/23	AUDIO ACOUSTICS HEARING CENTERS	1,725.00
10/23	BECKY RAMIREZ	32.56
10/23	BERNARD HOOPER	980.00
10/23	BILLIE H HASKELL	52.33
10/23	BIMBO BAKERIES USA	2,124.70
10/23	BLUE STAR BUS SALES LTD	1,051.77
10/23	BRAZOS DOOR & HARDWARE	220.00
10/23	BRITTANY SWAIM	21.91
10/23	CAITLIN COUCH	82.81
10/23	CANDICE KASPER	57.49
10/23	CAROL ANN BRODERSEN	1,200.00
10/23	CDW-G	913,516.05
10/23	CECILIA KELLAR	191.62
10/23	CHERYL WILSON	656.08
10/23	CITY OF ODESSA	4,666.67
10/23	CODY GULLETT	20.00
10/23	COSTA THERAPY INSTITUTE LLC	10,500.00
10/23	CROWN EQUIPMENT INC	1,808.00
10/23	HOHENBERGER INC	16,116.02
10/23	CURRICULUM ASSOCIATES INC	2,200.00

10/23	CUSTOM WHOLESALE SUPPLY INC	1,396.12
10/23	DARREN POOL	425.00
10/23	DARRYL WILLIAMS	8,305.00
10/23	DAXWELL	9,968.61
10/23	DEREK BATES	48.00
10/23	DONALD H. & SHARI A. RILEY	397.00
10/23	ECTOR COUNTY UTILITY DISTRICT	11,662.14
10/23	FEDERICO AVILA	80.00
10/23	FERGUSON FACILITIES SUPPLY	7,638.00
10/23	FOCUS SCHOOL SOFTWARE LLC	15,450.00
10/23	FOLLETT CONTENT SOLUTIONS LLC	158.65
10/23	G H DAIRY	28,708.96
10/23	GRAINGER	18,815.68
10/23	GRAND! PIANO SERVICE LLC	155.00
10/23	GRANDE COMMUNICATIONS NETWORK LLC	1,641.71
10/23	GRANDE COMMUNICATIONS NETWORK LLC	7,171.89
10/23	GRANDE COMMUNICATIONS NETWORK LLC	1,576.58
10/23	HAPPY GRINGO LLC	765.07
10/23	HAYNES & BOONE LLP	3,972.50
10/23	HEATHER BLAND	254.73
10/23	HECTOR LIMON	15.00
10/23	HECTOR LIMON	227.80
10/23	HOME DEPOT USA INC - STORE #562	5,859.36
10/23	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	478,400.00
10/23	HUGO PAUL STIERHOLZ	350.00
10/23	INFECTION CONTROLS INC	23,115.88
10/23	IONWAVE TECHNOLOGIES	24,850.00
10/23	JACKSON VINES	700.00
10/23	JACKSON VINES	410.00
10/23	JEFF DANIELS	259.00
10/23	JESSICA SOUTHERN	555.70
10/23	JOHNNA ROSSON	15.88
10/23	JOSEPH LUCAS	88.37
10/23	JOSEPH WOOD	1,120.00
10/23	JUAN CORREA	2,478.83
10/23	JUSTIN PARKS	38.66
10/23	K. B. SAFE & LOCK CO	135.00
10/23	KENNEDI HERNANDEZ	410.00
10/23	KINA PLAIA	20.10
10/23	KRISTEN VESELY	16.50
10/23	LABATT FOOD SERVICE	61,305.87
10/23	UIL DISTRICT 2-6A	10,000.00
10/23	LAURA SCHEILE	1,401.34
10/23	LIDIA C VALENZUELA	15.21
10/23	LILIA NANEZ	206.00
10/23	LILLIANA PANTOJA	26.33
10/23	LINDE GAS & EQUIPMENT INC	491.45
10/23	LISA WILLS	206.00
10/23	LONE STAR LEARNING	3,752.00
10/23	LOWE'S	718.23

10/23	THE MARIACHI CONNECTION	4,814.00
10/23	MARICIA ALLEMAN	702.98
10/23	MASTERS DISTRIBUTION SYSTEMS COMPANY INC	13,293.00
10/23	MCGRAW - HILL SCHOOL	142,631.82
10/23	MELISSA COOPER	66.73
10/23	MICHAEL JOE WILLIAMSON	57.62
10/23	MIDLAND ISD	50.00
10/23	MOBILE COMMUNICATION AMERICA INC	1,190.00
10/23	MONICA AZCARATE	25.00
10/23	MONK HOLDINGS LLC	530.00
10/23	MOTOROLA SOLUTIONS, INC.	19,009.95
10/23	MSB CONSULTING GROUP LLC	981.57
10/23	N-TUNE MUSIC & SOUND INC	90,508.30
10/23	NATALIE FITZGERALD	153.00
10/23	NATALIE FITZGERALD	51.00
10/23	NATIONAL FOOD GROUP INC	46,240.00
10/23	NEW TECHNOLOGY NETWORK, LLC	900.00
10/23	ODESSA COLLEGE	250.00
10/23	SEWCO INC	1,422.76
10/23	OTIS ELEVATOR COMPANY INC	1,310.00
10/23	OXFORD UNIVERSITY PRESS	5,073.52
10/23	PENSKE COMMERCIAL VEHICLES US LLC	8,482.18
10/23	SHANNON D GAYLOR	467.58
10/23	PERMIAN MOVERS, INC.	140.00
10/23	PETROPLEX OFFICE SUPPLY, INC.	12,637.13
10/23	PRECISION BUSINESS MACHINES INC (PBM)	1,550.01
10/23	R3 2022 HOSPITALITY CORP	972.85
10/23	REGION 18 EDUCATION SERVICE CENTER	650.00
10/23	RICO B ENRIQUEZ	702.98
10/23	ROBERTO TREJO	702.98
10/23	RODNEY CHARLES ROMAN	650.00
10/23	ROSAS CAFE / BOBBY COX Co.	203.94
10/23	ROSE VALDERAZ	1,449.88
10/23	ROSELL D CAUFIELD	2,600.00
10/23	S.A. PIAZZA & ASSOC. INC	71,822.72
10/23	SCOTT RUDES	37.00
10/23	SECRETARY OF STATE	300.00
10/23	SHELBY HILL	350.00
10/23	SIMS PLASTIC INC	223.55
10/23	STEAK RUNNER GO LLC	196.45
10/23	STEPHANIE VILLAVICENCIO GARCIA	39.60
10/23	STEPHEN TROUB	350.00
10/23	SWEET PIZZA LLC	144.99
10/23	SYSCO USA, INC	63,852.90
10/23	TERESA MARTINEZ	516.87
10/23	TERRY BRANDON UPCHURCH	1,401.34
10/23	TEXAS ACADEMIC DECATHLON FOUNDATION	1,500.00
10/23	TASB, INC	80.00
10/23	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	970.00
10/23	TEXAS CAUCUS OF BLACK SCHOOL BOARD MEMBERS	500.00

10/23	TXCSS MEMBERSHIP OFFICE	535.00	
10/23	TEXAS DEPARTMENT OF PUBLIC SAFETY	380.00	
10/23	TEXAS DEPARTMENT OF INFORMATION RESOURCES	395.48	
10/23	TEXAS SPEECH AND DEBATE ASSOCIATION	200.00	
10/23	TEXAS TECH UNIVERSITY K-12	60.00	
10/23	THE LINCOLN ELECTRIC COMPANY	172.60	
10/23	THE SCRIPPS NATIONAL SPELLING BEE	174.50	
10/23	THOMAS LLOYD TURPIN	2,000.00	
10/23	TODD NICHOLAS FOX	16,967.00	
10/23	UIL MUSIC REGION 6	1,000.00	
10/23	UNITED REFRIGERATION	651.91	
10/23	VALERIE GARCIA	36.25	
10/23	VERIZON WIRELESS SERVICES LLC	6,194.11	
10/23	VEX ROBOTICS INC	219.76	
10/23	IMPERIAL BAG & PAPER LLC	3,495.10	
10/23	WHITE HOUSE MEAT MARKET	664.30	
10/23	WORLD'S FINEST CHOCOLATE INC	10,317.00	
10/23	XEROX CORPORATION	5,027.93	
10/23	XEROX CORPORATION	276.70	
10/23	Y'ALL HAUL TRAILERS	11,712.00	
10/30	ANGEL ORTIZ	9,400.00	
10/30	ADVANCE STORES COMPANY , INC.	52.90	
10/30	AIR TUTORS LLC	174,000.00	
10/30	AMANDA PADILLA	53.60	
10/30	AMANDA PADILLA	28.88	
10/30	AMARILIS VELEZ ORTIZ	360.00	
10/30	AMAZON CAPITAL SERVICES	53,963.14	
10/30	AMAZON CAPITAL SERVICES	6,296.43	
10/30	AMERICAN EXPRESS	3,086.36	
10/30	AMERICAN FAMILY LIFE & CANCER	41.50	
10/30	AMERICAN FAMILY LIFE & CANCER	6.00	
10/30	ANNIE ARREDONDO	360.00	
10/30	APPLE, INC	6,245.00	
10/30	ARIEL THURBER	171.04	
10/30	ASHLEY M DUNN	80.80	
10/30	ASSOCIATION OF TEXAS	2,761.26	
10/30	ATHLETIC SUPPLY INC	3,989.00	
10/30	ATKINS HOLLMAN JONES PEACOCK	29,213.66	
10/30	BILLINGSLEY EDUCATION LLC	22,637.80	
10/30	BLANCA LUJAN	142.58	
10/30	DICK BLICK COMPANY	1,616.77	
10/30	BLUE STAR BUS SALES LTD	276.83	
10/30	BRAZOS DOOR & HARDWARE	400.00	
10/30	BRIDGETTE CASAS	45.49	
10/30	BUCKSTAFF PUBLIC SAFETY INC	282.00	
10/30	CAITLIN COUCH	333.00	
10/30	CDW-G	789.25	
10/30	NBCEC INC	430.80	
10/30	CHRISTINA LORRAINE BUTLER	270	149.00
10/30	COCA-COLA SOUTHWEST BEVERAGES LLC	2,062.61	

10/30	COMMERCIAL FOOD SERVICE	140.56
10/30	CULLIGAN WATER CONDITIONING OF WEST TEXAS	132.00
10/30	CUSTOM WHOLESALE SUPPLY INC	2,383.13
10/30	CYNTHIA SUE BISHOP	2,500.00
10/30	DEANNA MCBRIDE	49.85
10/30	DEREK BATES	481.50
10/30	DS WATERS OF AMERICA INC	48.52
10/30	ECISD EDUCATION FOUNDATION	734.70
10/30	ED PRICE	150.00
10/30	ELLEN NOEL ART MUSEUM	3,500.00
10/30	ELLEN SMITH	288.00
10/30	FAMILY & CONSUMER SCIENCES	26.88
10/30	FAMILY SUPPORT REGISTRY	1,186.00
10/30	FERGUSON FACILITIES SUPPLY	2,999.70
10/30	FIDENCIA GUTIERREZ	13.53
10/30	FIRST FINANCIAL ADMINISTRATORS	30,203.58
10/30	FIRST FINANCIAL ADMINISTRATORS	13,815.00
10/30	FIRST FINANCIAL ADMINISTRATORS	85,630.00
10/30	FIRST FINANCIAL ADMINISTRATORS	2,875.00
10/30	FIRST FINANCIAL ADMINISTRATORS	100.00
10/30	FIRST FINANCIAL ADMINISTRATORS	200.00
10/30	FIRST FINANCIAL ADMINISTRATORS	15,015.50
10/30	FIRST FINANCIAL ADMINISTRATORS	350.00
10/30	FIRST FINANCIAL ADMINISTRATORS	1,110.79
10/30	FIRST FINANCIAL ADMINISTRATORS	8,621.03
10/30	FIRST FINANCIAL ADMINISTRATORS	5,764.46
10/30	FIRST FINANCIAL ADMINISTRATORS	6,014.43
10/30	FIRST FINANCIAL ADMINISTRATORS	5,629.48
10/30	FIRST FINANCIAL ADMINISTRATORS	4,829.95
10/30	FIRST FINANCIAL ADMINISTRATORS	65,784.44
10/30	FIRST FINANCIAL ADMINISTRATORS	2,574.91
10/30	FOCUS SCHOOL SOFTWARE LLC	69,080.00
10/30	FOLLETT CONTENT SOLUTIONS LLC	583.98
10/30	G H DAIRY	35,334.05
10/30	G T DISTRIBUTORS INC	45,013.00
10/30	GABRIELLA HOLGUIN	41.14
10/30	GABRIELLE RAMOS	31.49
10/30	GRAINGER	8,778.70
10/30	GRETCHEN BERNABEI	4,300.00
10/30	GROGGY DOG SPORTSWEAR & GRAPHIC DESIGN	4,637.25
10/30	GUADALUPE NINO	14.54
10/30	DICKEY'S BARBECUE PIT ODESSA	324.19
10/30	HEALTH SERVICES ADMINISTRATION	248.84
10/30	HEALTH SERVICES ADMINISTRATION	22,717.81
10/30	HOME DEPOT USA INC - STORE #562	558.11
10/30	HUMBERTO HERNANDEZ JR	1,847.42
10/30	ISPHERE INNOVATION PARTNERS LLC	10,890.00
10/30	ISTATION	1,995.00
10/30	JACKSON VINES	240.00
10/30	INDUSTRIAL IGNITION LLC	500.00

10/30	JNT RESOURCES PARTNERS, LP	4,961.79
10/30	JNT RESOURCES PARTNERS, LP	27,560.87
10/30	JNT RESOURCES PARTNERS LP	36,402.66
10/30	JUANA GAYTAN	30.95
10/30	JUANA HERNANDEZ	56.95
10/30	JUANITA OCON	32.23
10/30	KELLIE COLLINS	56.88
10/30	KELLY EVANS CONSTRUCTION. LLC	22,906.00
10/30	KENNEDI HERNANDEZ	270.00
10/30	KIMBERLY CARRASCO	138.53
10/30	KIMBERLY GUERRA	48.91
10/30	PHAROS HOLDINGS LLC	3,300.00
10/30	LINDE GAS & EQUIPMENT INC	397.80
10/30	LISA DONAHO	39.06
10/30	MANSFIELD OIL COMPANY OF GAINESVILLE, INC	61,033.25
10/30	MARIVEL CORRALES	18.56
10/30	MARLA HOPPINS	30.62
10/30	MELANA MOSS	115.08
10/30	MICHAEL FLAX	360.00
10/30	MONK HOLDINGS LLC	1,580.00
10/30	MSB CONSULTING GROUP LLC	432.65
10/30	N2Y, LLC	45,257.18
10/30	NETSYNC NETWORK SOLUTIONS	7,382.59
10/30	STATE OF NEW MEXICO	300.00
10/30	NIKKI DANIELLE MONTOYA	375.00
10/30	NOHEMI YBARRA	36.92
10/30	NORMA JIMENEZ	2,194.18
10/30	SEWCO INC	1,252.14
10/30	ALEXA MULLEN	20.00
10/30	AMBRIAH PORTILLO	200.00
10/30	ANGELICA AGUILAR	200.00
10/30	ASHLEY HERNANDEZ	48.25
10/30	BIKAL KOIRALA	300.00
10/30	BRENDA LUNA	400.00
10/30	CARMEN VILLANUEVA DOMINGUEZ	48.25
10/30	DANIELA CASTILLO	300.00
10/30	DORRA GUERRO	48.25
10/30	EURIDICY LEYVA	200.00
10/30	FAITH ROMERO	150.00
10/30	ITZAMARI CARRILLO	200.00
10/30	JOVANNA M OLIVAREZ	48.25
10/30	KARINA CHAVARRIA	200.00
10/30	KASSANDRA ESCUDERO	600.00
10/30	LEONARDO MAGRINAT PLACERES	48.25
10/30	MARIBEL ROJAS	165.00
10/30	MARLENA ORTEGA	200.00
10/30	MAYRA VILLALOBOS ROMERO	48.25
10/30	MELISSA GUEVARA	400.00
10/30	NOHELY ACOSTA	300.00
10/30	STEPHANIE VERA	400.00

10/30	WILSON & YOUNG ORCHESTRA BOOSTER	105.00
10/30	YESEI BARZAGA COBAS	48.25
10/30	ZULEMA DOMINGUEZ	48.25
10/30	OTIS ELEVATOR COMPANY INC	43,289.50
10/30	PARKHILL, SMITH & COOPER, INC.	31,605.47
10/30	PENSKE COMMERCIAL VEHICLES US LLC	3,688.82
10/30	POCKET NURSE ENTERPRISES INC	1,049.89
10/30	PROFORCE MARKETING	153.45
10/30	REGION 18 EDUCATION SERVICE CENTER	200.00
10/30	REGION 18 EDUCATION SERVICE CENTER	150.00
10/30	RHONDA LONG	90.18
10/30	ROB RANKIN	125.00
10/30	ROBERTS TRUCK CENTER OF TEXAS	2,658.72
10/30	ROCKY PHILLIPS	138.00
10/30	RODNEY CHARLES ROMAN	280.00
10/30	RODNEY CHARLES ROMAN	480.00
10/30	RODNEY CHARLES ROMAN	225.00
10/30	RON OSBORN INC	33,800.00
10/30	ROSA HERNANDEZ	22.91
10/30	SANDRA BENAVIDEZ	138.00
10/30	SCRUBS & DUDS	385.00
10/30	THE SEWELL FAMILY OR COMPANIES INC	72,150.00
10/30	SHELBYE HILL	200.00
10/30	SIMS PLASTIC INC	290.75
10/30	SLAM DUNK FOOD 2 LLC	66.50
10/30	STAR TECH GROUP	10,000.00
10/30	STEMARCO DESIGN LLC	46.47
10/30	STEPHEN TROUB	200.00
10/30	STEPHEN TROUB	400.00
10/30	SYSCO USA, INC	6,916.00
10/30	TERACIA JERNIGAN	228.00
10/30	TEXAS AFT AMP	266.50
10/30	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	57.00
10/30	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	1,455.00
10/30	TEXAS CLASSROOM TEACHERS ASSOC	4,041.00
10/30	TEXAS ELEMENTARY PRINCIPALS & SUPERVISORS ASSOC	369.26
10/30	TEXAS LIFE INSURANCE CO	133,259.48
10/30	TEXAS STATE TEACHERS ASSOCIATION	39,790.91
10/30	THE CINCINNATI LIFE INS. CO	20.04
10/30	THE CINCINNATI LIFE INS. CO	211.48
10/30	TOM M. CARRIZALES	6,277.75
10/30	TROPHY DEN	537.30
10/30	TSN VISUAL COMMUNICATION SOLUTIONS LLC	1,800.00
10/30	TUXEDO CONNECT LLC	137.00
10/30	UNITED REFRIGERATION	15.98
10/30	UNITED SUPERMARKET LLC	168.02
10/30	THE UNIVERSITY OF TEXAS AT AUSTIN	37,000.00
10/30	UTPB	15,600.00
10/30	VERIZON WIRELESS SERVICES LLC	5,044.32
10/30	IMPERIAL BAG & PAPER LLC	16,907.53

10/30	WALLWISHER INC	1,000.00
10/30	WEIDNER & PHILLIPS LTD BY F & B OPERATORS	4,912.00
10/30	WEST TEXAS EDUCATORS	3,222.50
10/30	WEST TEXAS EDUCATORS	209,004.48
10/30	WHITE HOUSE MEAT MARKET	137.86
10/30	WORLD'S FINEST CHOCOLATE INC	10,320.00
10/30	XEROX CORPORATION	22,300.88
10/30	XEROX CORPORATION	521.88
10/30	ZULEMA PALOMINO	51.59
11/6	ANGEL ORTIZ	4,800.00
11/6	AARON ALEX MOLINA	41.74
11/6	ACCELERATION ACADEMIES	87,450.00
11/6	ADELLE PEREZ	23.92
11/6	AGAPITO GILARDO HINOJOSA JR	9,000.00
11/6	AIDE EMILIANO	71.69
11/6	ALBERT J VALENCIA	135.61
11/6	AMANDA PARSONS	118.19
11/6	AMAZON CAPITAL SERVICES	27,050.75
11/6	AMAZON CAPITAL SERVICES	41.98
11/6	AMAZON CAPITAL SERVICES	16.99
11/6	AMAZON CAPITAL SERVICES	19.99
11/6	AMELIA WASSEL	52.86
11/6	ANH NGUYEN	46.43
11/6	ANTHONY GONZALEZ	253.15
11/6	AT&T	70.37
11/6	AT&T	1,412.57
11/6	ATHLETIC SUPPLY INC	20,506.00
11/6	AVERY MCWILLIAMS	87.44
11/6	AYANA EVINA-ZE	180.00
11/6	BEN E KEITH AMARILLO	3,100.60
11/6	BIMBO BAKERIES USA	4,848.24
11/6	DICK BLICK COMPANY	887.88
11/6	BLUE STAR BUS SALES LTD	2,516.84
11/6	BOOKBINDING & LAMINATING INC	798.00
11/6	BRIDGETTE CASAS	98.49
11/6	CALFED FINANCIAL CORPORATION	20,306.16
11/6	CALPINE CORPORATION	143.75
11/6	CALPINE CORPORATION	206,845.92
11/6	CARLOS RABANEDA TRAVE	800.00
11/6	CDW-G	62,817.87
11/6	CENTER FOR THE ADVANCEMENT AND STUDY	1,900.00
11/6	CHANTAL HERNANDEZ	11.19
11/6	NBCEC INC	205.30
11/6	CICI'S PIZZA	119.85
11/6	CORRAL ENVIRONMENTAL CONSULTING, LLC	1,800.00
11/6	CORRAL ENVIRONMENTAL CONSULTING, LLC	9,700.00
11/6	CROWN EQUIPMENT INC	5,408.00
11/6	CRYSTAL NICOLE JAQUEZ	247.50
11/6	CULLIGAN WATER CONDITIONING OF WEST TEXAS	751.54
11/6	CUMMINS SOUTHERN PLAINS LLC	7,086.69

11/6	CYNTHIA SUE BISHOP	6,500.00
11/6	DANIEL BUSTAMANTE	242.00
11/6	DOMTECH ELECTRICAL AND CONTROLS LLC	44,535.00
11/6	EDLIN ROMAN	800.00
11/6	EMILY R CHASCO	90.39
11/6	E OFFICIAL ENTERPRISES, INC.	8,600.00
11/6	EPALLET INC	37,416.40
11/6	ESTRELLA VILLARREAL	90.00
11/6	FEDEX	87.00
11/6	FIRST FINANCIAL ADMINISTRATORS	207,054.29
11/6	FRANCESCA FLORANCE	62.71
11/6	GALLAGHER CONSTRUCTION COMPANY LP	50,000.00
11/6	GALLAGHER CONSTRUCTION COMPANY LP	18,750.00
11/6	GANDY INK	3,705.97
11/6	GRAINGER	5,380.07
11/6	GRAND! PIANO SERVICE LLC	825.00
11/6	HEINEMANN	1,344.00
11/6	HAPPY GRINGO LLC	486.60
11/6	HOME DEPOT USA INC - STORE #562	2,014.81
11/6	TINA GREGG	250.00
11/6	HORTENCIA DEL BOSQUE	25.33
11/6	HUGHES SERVICES FLOORING, LP	4,284.00
11/6	HUMBERTO HERNANDEZ JR	615.65
11/6	GUNN & SCOGGINS INC	105,375.00
11/6	ISPHERE INNOVATION PARTNERS LLC	26,545.00
11/6	JANA AVERY	100.50
11/6	JENNIFER DOUGLAS	1,500.00
11/6	JENNIFER MEILE	16.08
11/6	JESUS VALERIANO	407.00
11/6	JOIE SEATON	70.75
11/6	JONERIK DOMINGUEZ	342.64
11/6	KAY'S EMBLEMS INC	911.00
11/6	KENNER PRINTING	1,099.16
11/6	KIMBERLY BRYER	123.01
11/6	KRISTEN VESELY	622.92
11/6	LABATT FOOD SERVICE	128,634.40
11/6	LAREE MORRIS	799.52
11/6	LAURA BOX	1,998.05
11/6	LAURA SAMANIEGO	25.06
11/6	LAURA SIKES	257.28
11/6	LEAD4WARD LLC	4,500.00
11/6	LEASE SERVICING CENTER INC	40,795.89
11/6	LINDE GAS & EQUIPMENT INC	691.07
11/6	LONE STAR LEARNING	1,876.00
11/6	LORENZO R MASONSONG	90.00
11/6	LUNCH MONY INC	410.70
11/6	MANSFIELD OIL COMPANY OF GAINESVILLE, INC	19,426.58
11/6	MARGARITA BROOKER	51.59
11/6	MARTA ALVARADO	800.00
11/6	MCALLEN HIGH SCHOOL	40.00

11/6	MCGRAW - HILL SCHOOL	248,540.28	
11/6	MICAH PETTIGREW	7.77	
11/6	MONK HOLDINGS LLC	984.00	
11/6	MSB CONSULTING GROUP LLC	1,200.43	
11/6	N-TUNE MUSIC & SOUND INC	11,420.01	
11/6	N-TUNE MUSIC & SOUND INC	60.00	
11/6	NATHANIEL GARCIA	374.00	
11/6	NAYELI OLIVAREZ	152.97	
11/6	NETSYNC NETWORK SOLUTIONS	6,416.22	
11/6	NIMBUS DRINKING WATER SYSTEMS	122.00	
11/6	SEWCO INC	16,553.89	
11/6	PARKHILL, SMITH & COOPER, INC.	18,730.20	
11/6	PATHWAYZ COMMUNICATIONS INC	5,266.24	
11/6	PATTERSON VETERINARY SUPPLY INC	7,965.00	
11/6	PENSKE COMMERCIAL VEHICLES US LLC	1,947.20	
11/6	SHANNON D GAYLOR	497.98	
11/6	PERRY JOHNSON	400.00	
11/6	PETROPLEX OFFICE SUPPLY, INC.	1,829.30	
11/6	RAY DOMINGUEZ	61.37	
11/6	REGION 18 EDUCATION SERVICE CENTER	62,000.00	
11/6	WILLIAM MARCH RICE UNIVERSITY	2,875.00	
11/6	ROB RANKIN	125.00	
11/6	ROBBINS SALES CO INC	20,734.56	
11/6	ROBERTS TRUCK CENTER OF TEXAS	327.40	
11/6	ROMAN HUERTA	117.51	
11/6	ROSA M DOMINGUEZ	27.27	
11/6	ROSAS CAFE / BOBBY COX Co.	352.49	
11/6	SALLY POOL	266.73	
11/6	SYNCHRONY BANK	10,152.68	
11/6	SARAH R AGUIRRE	118.12	
11/6	SCOTT WALKER	275.84	
11/6	SENOVIO ORTIZ	170.00	
11/6	SHALON JORDAN	29.41	
11/6	SHERWIN WILLIAMS (FLOORING)	59.40	
11/6	SIMS PLASTIC INC	5,489.09	
11/6	STEPHANIE CASTILLO	170.00	
11/6	STERICYCLE	232.24	
11/6	SYSCO USA, INC	23,615.60	
11/6	TARPLEY MUSIC COMPANY	399.06	
11/6	TEXAS ASSOCIATION OF FUTURE EDUCATORS	1,435.00	
11/6	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	1,455.00	
11/6	TEXAS SCHOOL PUBLIC RELATIONS ASSOCIATION INC	2,520.00	
11/6	TEXAS EXCAVATION SAFETY SYSTEM, INC.	17.25	
11/6	TEXAS INTERNATIONAL BACCALAUREATE SCHOOLS	300.00	
11/6	TEXAS POLICE CHIEFS ASSOCIATION	1,035.00	
11/6	THE CENTER FOR AMERICAN & INTERNATIONAL LAW	1,100.00	
11/6	THE LINCOLN ELECTRIC COMPANY	3,781.01	
11/6	TRAVIS COOPER	112.16	
11/6	TREVOR THOMPSON	276	250.00
11/6	TRUE NORTH CONSULTING GROUP LLC	196,838.00	

11/6	TEXAS SCIENCE EDUCATOR LEADERSHIP ASSOCIATION	80.00
11/6	UIL MUSIC REGION 6	600.00
11/6	ULADIMIR LOPEZ	282.68
11/6	UNITED REFRIGERATION	637.58
11/6	UNIVERSITY OF TEXAS- EL PASO	250.00
11/6	US FOODS, INC.	337.90
11/6	VICTORIA NORENA	120.76
11/6	IMPERIAL BAG & PAPER LLC	18,304.26
11/6	WALTER T. HENDERSON	990.00
11/6	XEROX CORPORATION	293.42
11/6	YVETTE BRUSUELAS	810.00
11/13	VP IMAGING INC	12,650.00
11/13	ANGEL ORTIZ	3,200.00
11/13	ADVANCE STORES COMPANY , INC.	31.48
11/13	AIR TUTORS LLC	180.00
11/13	AIR TUTORS LLC	96,750.00
11/13	ALEX NUNEZ	50.18
11/13	ALICIA LIPPMAN	31.09
11/13	ALISHA BUSS HOLGUIN	322.00
11/13	ALLBRIGHT & ASSOCIATES, INC	260.00
11/13	AMANDA PADILLA	96.55
11/13	AMARILIS VELEZ ORTIZ	116.58
11/13	AMAZON CAPITAL SERVICES	65,255.60
11/13	AMAZON CAPITAL SERVICES	10,383.43
11/13	AMAZON CAPITAL SERVICES	749.72
11/13	AMELIA WASSEL	42.14
11/13	AMY JONES	24.25
11/13	ANDREA VALERO	120.00
11/13	ANGELA JOHNSON	39.46
11/13	ANNIE ARREDONDO	79.60
11/13	ANNIE NELSON	100.10
11/13	ANTHONY GONZALEZ	109.13
11/13	ANTHONY SCOTT	134.54
11/13	ASHLI SATTERWHITE	30.02
11/13	ASTERIA LEARNING INC	2,066.40
11/13	ATHLETIC SUPPLY INC	24,522.00
11/13	ATMOS ENERGY	23,560.93
11/13	BAYLEE PRESKEY	37.52
11/13	BEATRIS MATA	67.50
11/13	BEATRIS MATA	165.78
11/13	BECKY QUIROZ	170.32
11/13	BETSABE GONZALEZ SALCIDO	281.87
11/13	BIG DADDY'S	5,000.00
11/13	BILLIE GAMBOA	35.64
11/13	BIMBO BAKERIES USA	1,455.00
11/13	BLAKE MCDONALD	29.88
11/13	BLANCA LUJAN	60.90
11/13	DICK BLICK COMPANY	2,072.11
11/13	SPARKLIGHT	259.18
11/13	CALPINE CORPORATION	130,145.77

11/13	CANDI HERNANDEZ	200.00
11/13	CANDICE KASPER	14.07
11/13	CECILIA NUNEZ	85.96
11/13	CECILIA VENEGAS	102.91
11/13	CELESTE POTTER	35.00
11/13	CHAD PETERSON	500.00
11/13	CHRISTINA MUNOZ	37.19
11/13	CHRISTINA SIFUENTEZ	61.31
11/13	CHRISTINE DOCKALL	37.92
11/13	CIRCLE P RANCH SUPPLY INC	244.45
11/13	CITY OF ODESSA	4,800.00
11/13	CITY OF ODESSA WATER DEPT	180,943.29
11/13	CLINT STOWE	213.40
11/13	CONSCIOUS DISCIPLINE HOLDINGS LLC	90.00
11/13	COSTA THERAPY INSTITUTE LLC	39,300.00
11/13	CRISTA MITCHEL	175.00
11/13	CRISTA MITCHEL	74.44
11/13	CRISTA MITCHEL	20.00
11/13	CULLIGAN WATER CONDITIONING OF WEST TEXAS	237.50
11/13	DANIEL P TIMMONS	85.09
11/13	DARREN POOL	475.00
11/13	DASH EDUCATION SOLUTIONS LLC	1,285.00
11/13	DEANNA MCBRIDE	104.39
11/13	DEBRA BYNUM	44.69
11/13	DIANNA HULETT	2,000.00
11/13	EDUPROJECT ELL LLC	120,183.76
11/13	ELIZABETH TAYLOR	7.57
11/13	ELUMA LLC	91,054.50
11/13	EMERALD PANDO	649.51
11/13	EVA FRANKS	78.86
11/13	FERGUSON FACILITIES SUPPLY	97.85
11/13	FIDENCIA GUTIERREZ	16.95
11/13	FOLLETT CONTENT SOLUTIONS LLC	210,996.36
11/13	G H DAIRY	47,986.95
11/13	G H DAIRY	10,557.54
11/13	GANDY INK	1,922.70
11/13	GERARDO JIMENEZ	314.00
11/13	GINGER STOREY	385.00
11/13	GLORIA AGUILAR	200.00
11/13	GOPHER SPORT	589.94
11/13	GRAINGER	4,015.22
11/13	GRANULAR INSURANCE COMPANY	105,778.91
11/13	GUADALUPE NINO	15.01
11/13	HEATHER DOLLOFF	72.16
11/13	HEATHER POTTS	737.03
11/13	HEIDI L HELFERICH	41.00
11/13	HOME DEPOT USA INC - STORE #562	343.00
11/13	HUMBERTO HERNANDEZ JR	12,108.67
11/13	I-CAR	800.00
11/13	J HIGGINS LTD INC	2,146.53

11/13	JAMI LYN GATEWOOD	157.79
11/13	JAVIER RUIZ	27.00
11/13	JENNIFER MEILE	57.08
11/13	JENNIFER WIMBERLEY	78.79
11/13	JESSICA MARTINEZ	115.98
11/13	JOCELYNE AGUERO	74.17
11/13	JORGE DIAZ	106.13
11/13	JUANA GAYTAN	21.71
11/13	JUANA HERNANDEZ	58.49
11/13	JUANITA OCON	38.73
11/13	JULIA KELTON	240.26
11/13	JULIE SORUM	367.23
11/13	JUMBURRITO	387.50
11/13	KAY'S EMBLEMS INC	1,607.75
11/13	KIMBERLY CARRASCO	175.00
11/13	KIMBERLY CARRASCO	169.11
11/13	KRISTI EICHER	450.37
11/13	KRISTI VIVIAN	636.54
11/13	LABATT FOOD SERVICE	69,183.29
11/13	LAKRISHA RODRIGUEZ	14.47
11/13	LAURA SAMANIEGO	53.94
11/13	LAURIE WASH	1,715.00
11/13	LAWNMOWER SALES AND SERVICE, INC	1,668.48
11/13	LILLIANA PANTOJA	31.29
11/13	LILLY TYNER	26.00
11/13	LINDSEY POLLOCK	150.00
11/13	LISA DONAHO	30.62
11/13	LUIS CARMONA	500.00
11/13	LUISANA MAURICIO	14.07
11/13	LUNCH MONY INC	848.60
11/13	MAHIRA SALINAS	83.68
11/13	MANSFIELD OIL COMPANY OF GAINESVILLE, INC	22,427.24
11/13	MARIA ALEJANDRA CACERES MARTINEZ	33.90
11/13	MARIA GONZALEZ-LUNA	48.51
11/13	MARIA ZUBIATE	77.12
11/13	MARLA HOPPINS	50.25
11/13	MASTERS DISTRIBUTION SYSTEMS COMPANY INC	29,753.76
11/13	MAYRA R ALVAREZ	21.64
11/13	MELISA VALENZUELA	180.56
11/13	MICAH ARROTT	2,097.66
11/13	MICHAEL ELLIS	350.00
11/13	MICHAEL HAWLEY	1,655.77
11/13	MICHAEL JOE WILLIAMSON	67.00
11/13	MIRIAM VALLECILLO	149.34
11/13	MONK HOLDINGS LLC	660.00
11/13	MSB CONSULTING GROUP LLC	112.50
11/13	N-TUNE MUSIC & SOUND INC	162,267.00
11/13	NARDONE BROS. BAKING CO. INC.	39,957.30
11/13	NATALIE GUARA	175.00
11/13	NATALIE GUARA	83.28

11/13	NATIONAL FOOD GROUP INC	21,840.00
11/13	NC3 - NATIONAL COALITION OF CERTIFICATION CENTERS	695.00
11/13	NEFTALI SILVA	16.50
11/13	NETSYNC NETWORK SOLUTIONS	2,613.50
11/13	NIMBUS DRINKING WATER SYSTEMS	459.00
11/13	NOBUYUKI SHIRAISHI	241.61
11/13	NOHEMI YBARRA	28.27
11/13	NORMA JIMENEZ	25.19
11/13	NUNEZ FENCE	1,600.00
11/13	ODESSA FAMILY YMCA	57,693.00
11/13	ODESSA SIGN SOLUTION LLC	37.50
11/13	ODESSA SUB CHAPTER BASKETBALL	250.00
11/13	SEWCO INC	9,250.08
11/13	OLIVIA PORRAS	149.42
11/13	DANIELA CASTILLO	300.00
11/13	PADRINO FOODS	33,348.90
11/13	PATRICIA HAGMAN	14.54
11/13	PATRICIA LOGAN	239.19
11/13	PAULINA FOWLER	78.26
11/13	PBK ARCHITECTS, INC	724,746.29
11/13	PERLA QUINTANA	106.12
11/13	PERMIAN MOVERS, INC.	295.00
11/13	PERMIAN TRACTOR SALES INC	3,107.25
11/13	PRECISION BUSINESS MACHINES INC (PBM)	544.70
11/13	BRANDON PUGH	375.00
11/13	R WATER LLC	21,780.00
11/13	REALITYWORKS	3,323.34
11/13	RHONDA LONG	77.52
11/13	RICO B ENRIQUEZ	22.00
11/13	RIGO NUNEZ	74.98
11/13	RILEY COFFMAN	367.83
11/13	ROBERTS TRUCK CENTER OF TEXAS	5.94
11/13	ROCKY PHILLIPS	66.73
11/13	ROSA HERNANDEZ	17.55
11/13	ROSE VALDERAZ	8.63
11/13	SAMANTHA SOTELO	687.58
11/13	SANDRA BENAVIDEZ	76.25
11/13	SANDRA CLAIBORNE	49.45
11/13	SANDRA TALAVERA	67.00
11/13	SCIENCE TEACHERS ASSOCIATION OF TEXAS	305.00
11/13	SCOTT THANE DITCHING, LTD	48,550.00
11/13	SENOVIO ORTIZ	322.00
11/13	THE SEWELL FAMILY OR COMPANIES INC	11,231.88
11/13	SHARI RILEY	992.84
11/13	SHEILA LACKEY	47.17
11/13	SIRIA DUTCHOVER	48.11
11/13	SOCORRO RODRIGUEZ	84.56
11/13	SONIA CAMPOS	5,445.68
11/13	SONIA ROCHA	62.91
11/13	SONIA ROCHA	153.59

11/13	STEMARCO DESIGN LLC	149.25
11/13	STEPHANIE CASTILLO	322.00
11/13	STEVEN FLORES	200.00
11/13	STRIVE PUBLIC POLICY RESOURCES LLC	2,300.00
11/13	SWEET PIZZA LLC	154.99
11/13	SYSCO USA, INC	6,916.00
11/13	TEXAS BOOK COMPANY	6,052.95
11/13	TERESA MOLINAR	14.81
11/13	TEXAS A&M ENGINEERING EXTENSION SERVICE	850.00
11/13	TEXAS ACADEMIC DECATHLON FOUNDATION	1,600.00
11/13	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	285.00
11/13	TEXAS SCHOOL PUBLIC RELATIONS ASSOCIATION INC	680.00
11/13	TEXAS TECH HEALTH SCIENCES CENTER	1,000.00
11/13	THE MCCRELESS COMPANY	394.52
11/13	TRACEY BORCHARDT	186.26
11/13	TRACI AVILA	28.34
11/13	TRAN NAM LE	22.85
11/13	TYSON PREPARED FOOD, INC.	35,580.00
11/13	THE UNIVERSITY OF TEXAS AT AUSTIN	1,600.00
11/13	VANDERBILT MUSIC COMPANY INC	906.36
11/13	VANESSA ZOELZER	30.35
11/13	VERIZON WIRELESS SERVICES LLC	5,026.24
11/13	VEX ROBOTICS INC	9,447.90
11/13	VICTORIA A GOMEZ	2,500.00
11/13	VIKTORIA R HENDERSON	83.21
11/13	VIRGINIA HUNT	411.06
11/13	VIRTUCOM INC	2,260.00
11/13	IMPERIAL BAG & PAPER LLC	38,315.61
11/13	WALSWORTH PUBLISHING CO	3,500.00
11/13	WALTER T. HENDERSON	100.00
11/13	WARREN POWER & MACHINERY	587.74
11/13	WATERBOY GRAPHICS	2,027.00
11/13	WEST TEXAS ASSOCIATION FOR PUPIL	60.00
11/13	WEST TEXAS EDUCATORS	3,222.50
11/13	WILLIAM KENT MCCORD	187.13
11/13	YOANA PICAZO	120.95
11/13	YOLANDA FRAIRE	93.33
11/13	ZULEMA PALOMINO	56.08
10/10	UTPB	283,128.00
10/15	AETNA LIFE INSURANCE COMPANY	115,113.60
10/15	AETNA LIFE INSURANCE COMPANY	451,603.61
10/15	PCARX LLC	159,086.78
10/21	AETNA LIFE INSURANCE COMPANY	420,406.00
10/21	PCARX LLC	179,558.64
10/28	AETNA LIFE INSURANCE COMPANY	286,504.46
10/28	PCARX LLC	107,669.27
10/31	CAREATC INC	5,443.14
10/31	CAREATC INC	4,368.00
11/4	CAREATC INC	7,222.22
11/4	CAREATC INC	92,534.37

11/4	AETNA LIFE INSURANCE COMPANY	383,963.92
11/4	PCARX LLC	147,733.67
11/7	CAREATC INC	8,526.40
11/7	AETNA LIFE INSURANCE COMPANY	18,441.73
11/7	PCARX LLC	53,980.26
11/7	WELLSPRING TELEHEALTH	11,085.00
11/7	PCARX LLC	19,296.00
	TOTAL NUMBER OF CHECKS WRITTEN FOR DISTRICT	1152
	TOTAL AMOUNT WRITTEN FOR DISTRICT	\$ 14,519,223.36



**REQUEST FOR APPROVAL OF
ACCEPTANCE OF DONATIONS OVER \$10,000**

In accordance with policy CDC (local), Ector County ISD is requesting approval to receive the following donations greater than \$10,000.

Amount	Fund	From	Description
198,800.00	199	IXL company	IXL math subscription
100,000.00	467	PSP thru Education Foundation	Principal Incentive Allotment
71,000.00	474	Abell-Hanger Foundation	Counselor Pipeline support
19,413.14	199	Reagan ES PTA	Playground 20x20 cover
15,000.00	199	Conoco Phillips	11 Bullet Proof vests for volunteers
11,852.00	199	Hays PTA	Repair parking lot

Board Approval

Date

Deborah Ottmers

From: Microsoft Power Automate <flow-noreply@microsoft.com>
Sent: Friday, October 11, 2024 10:39 AM
To: Deborah Ottmers
Subject: [External] Donation Submission #144 - \$10,000 or more
Attachments: IXL Quote 995831-1 [Ector County Independent_Lisa Wills.pdf]; IXL Quote 999195-1 [Ector County Independent_Lisa Wills.pdf]



Power Automate

Donation Submission #144 - \$10,000 or more

Requested for Lisa Wills <Lisa.Wills@ectorcountysd.org>

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

Superintendent approval required for a single donation/gift of \$10,000 or more.



Campus: 851 - Curriculum & Instruction
Principal/Non-Campus Administrator: Lisa Wills
Name of Donor: IXL

Email/Phone of Donor: aarons@ixl.com

Donor Mailing Address: 777 Mariners Island Blvd. Suite 600
San Mateo, CA 94404

Donation Description: IXL Math Program

Type of Donation: Physical items

Value*: \$198,800.00

199-00-5744-00-851-0
199-11-6394-06-851-11

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

Purpose of Donation: Digital Math Platform for middle & high

schools

Item/Service: We will purchase IXL for all secondary campuses to use for math.

Purpose of Purchase: IXL is an approved resource through TEA. We will use the math program for 6-Alg 1 students.

Date Created: Friday, October 11, 2024 3:38 PM GMT

Approve >

Reject >

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Microsoft Corporation, One Microsoft Way, Redmond, WA 98052





IXL Learning
 777 Mariners Island Blvd., Suite 600
 San Mateo, CA 94404

QUOTE

QUOTE # 999195-1
 DATE: SEPTEMBER 30, 2024

TO:
 Melissa Cooper
 Ector County Independent School District
 PO BOX 3912
 ODESSA, TX 79760

COMMENTS OR SPECIAL INSTRUCTIONS

SALESPERSON	TERMS	SUBSCRIPTION DURATION	QUOTE VALID UNTIL
Aaron Steffek		→ February 28, 2026	October 30, 2024

1 1/2 yrs

SUBSCRIPTIONS	QUANTITY	LIST UNIT PRICE	NET PRICE
IXL site license (Grades 6-9) Subject: Math <i>Auto-rostering services included</i> <i>ClassLink single sign-on services included</i>	10000	\$19.88	\$198,800.00
Total Price			\$198,800.00

TOTALS	
Total Subscriptions List Price	\$198,800.00
Grand Total	\$198,800.00

Ordering instructions

We accept payment by purchase order, check, or credit card. To submit a purchase order for this quote, [click here](#) or go to <https://www.ixl.com/po-upload> and enter quote # 999195-1. For international accounts, we can accept wire transfers for an additional fee.



QUOTE

IXL Learning
 777 Mariners Island Blvd., Suite 600
 San Mateo, CA 94404

QUOTE # 995831-1
 DATE: SEPTEMBER 27, 2024

TO:

Melissa Cooper
 Ector County Independent School District
 PO BOX 3912
 ODESSA, TX 79760

COMMENTS OR SPECIAL INSTRUCTIONS

COMMENTS OR SPECIAL INSTRUCTIONS

This quote applies 10000 math licenses for grades 6-9 at Ector County ISD.

QUOTE #995831-1
 DATE: September 27, 2024

The pricing is based on the TEA Math Supplemental Curriculum (MCS) grant. Your signature indicates the requested math licenses are part of the TEA Math Supplemental Curriculum (MSC) grant. The invoice will be sent directly to the state.

Sign here:

SALESPERSON	TERMS	SUBSCRIPTION DURATION	QUOTE VALID UNTIL
Aaron Steffek		February 28, 2026	October 27, 2024

SUBSCRIPTIONS	QUANTITY	LIST UNIT PRICE	NET PRICE
IXL site license, including:			
Grade 9 Subject: Math <i>Odessa High School</i>	1500	\$0.00	\$0.00
Grade 9 Subject: Math <i>Permian High School</i>	1500	\$0.00	\$0.00
Grades 6-9 Subject: Math <i>Nimitz Middle School</i>	1345	\$0.00	\$0.00
Grades 6-9 Subject: Math <i>Ector Middle School</i>	1295	\$0.00	\$0.00
Grades 6-9 Subject: Math <i>Wilson & Young Medal of Honor Middle School</i>	1265	\$0.00	\$0.00

Grades 6-9 Subject: Math <i>Crockett Middle School</i>	1220	\$0.00	\$0.00
Grades 6-9 Subject: Math <i>Bonham Middle School</i>	880	\$0.00	\$0.00
Grades 6-9 Subject: Math <i>Bowie Middle School</i>	900	\$0.00	\$0.00
Grade 6 Subject: Math <i>Cameron Elementary</i>	55	\$0.00	\$0.00
Grade 6 Subject: Math <i>Austin Montessori Elementary</i>	40	\$0.00	\$0.00
<i>Auto-rostering services included</i>			
<i>ClassLink single sign-on services included</i>			
		Total Price	\$0.00

TOTALS	
Grand Total	\$0.00

Ordering instructions

We accept payment by purchase order, check, or credit card. To submit a purchase order for this quote, [click here](#) or go to <https://www.ixl.com/po-upload> and enter quote # 995831-1. For international accounts, we can accept wire transfers for an additional fee.

Deborah Ottmers

From: Microsoft Power Automate <flow-noreply@microsoft.com>
Sent: Wednesday, November 6, 2024 8:53 AM
To: Deborah Ottmers
Subject: [External] Donation Submission #160 - \$10,000 or more
Attachments: Principal Incentive Allotment Grant_Celeste Potter.pdf



Power Automate

Donation Submission #160 - \$10,000 or more

Requested for Celeste Potter
<Celeste.Potter@ectorcountysd.org>

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

Superintendent approval required for a single donation/gift of \$10,000 or more.



Campus: 850 - Talent Development
Principal/Non-Campus Administrator: Robin Fawcett
Name of Donor: Education Foundation of Odessa
Email/Phone of Donor:

educationfoundation.odessa@outlook.com

Donor Mailing Address: PO Box 951
Odessa, Texas 79760

Donation Description: Principal Incentive Allotment

Type of Donation: Check

Value*: \$100,000.00

Fund 467

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

Purpose of Donation: Principal Incentive Allotment
Funds donated to the Education Foundation by the Permian Strategic Partnership.

Payment 1 of 3

Item/Service: Principal Incentive Allotment

Purpose of Purchase: Principal Incentive Allotment

Date Created: Wednesday, November 6, 2024 2:52 PM GMT

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Did you find this email helpful? [Yes](#) [No](#)

[f](#) [X](#) [▶](#) [in](#)

[Privacy Statement](#)

Microsoft Corporation, One Microsoft Way, Redmond, WA 98052

 Microsoft



GRANT AGREEMENT

This Grant Agreement (this "Agreement"), dated this 5 day of December, 2023 (the "Effective Date"), is between **PERMIAN STRATEGIC PARTNERSHIP INC.**, as grantor ("Grantor"), **ECTOR COUNTY ISD EDUCATION FOUNDATION, INC.** as grantee ("Grantee") and Ector County Independent School District ("ECISD," and together with Grantee, the "Grantee Parties") as the third-party beneficiary of the Grant.

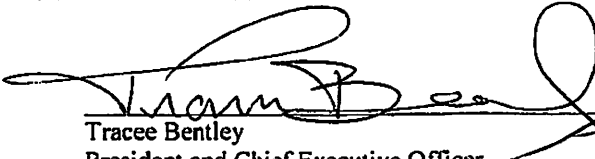
1. This Agreement contains the terms under which Grantor will make a conditional grant to Grantee in the amount of \$300,000 (the "Grant") for the purpose described in the Scope of Work (the "Scope of Work," attached hereto as Exhibit A) to benefit ECISD (the foregoing, the "Purpose"). The Scope of Work also contains a schedule under which the payment of the Grant, if made, will occur, and conditions, if any, to additional payments.
2. Grantee is a Texas non-profit corporation founded to improve, over time, the quality of K-12 public education for all students by supporting and developing educational leaders through private funding of ECISD programs.
3. Grantor is an organization operating under Section 501(c)(6) of the Internal Revenue Code of 1986, as amended (the "Code") and is entering into this Agreement in furtherance of the purposes of its members. Grantor will invoice its member companies for their proportionate share of the Grant. None of Grantor's member companies shall have any individual liability to the Grantee Parties for the failure of any member to contribute its proportionate share of the Grant.
4. The amount of the Grant will be reduced if Grantor, or the Grantee Parties secure additional funding directed to the Purpose.
5. The Grant will be paid only to Grantee, which must issue to Grantor the appropriate receipts and tax documents, as required by law or requested by Grantor; however, Grantor is expressly aware that such information is in the possession and control of ECISD, and ECISD expressly understands that receipt of the Grant by the Grantee is conditioned upon cooperation in providing such information to the Grantor.
6. The Grant must be used solely for the Purpose and for no other purpose. Subject to the foregoing and the other requirements of this Agreement, it will be within Grantee's discretion to expend the funds for projects, goods, and services specifically described in the Scope of Work or otherwise intended to achieve the Purpose.
7. The Grant is for a fixed amount, subject to the Payment Schedule set out in the Scope of Work, in consideration of performing the Services. Any expenses incurred by ECISD will be the responsibility of ECISD.
8. The Scope of Work may not be changed without prior written approval from the Grantor, which approval may be granted or withheld in Grantor's sole discretion.
9. Although the Grant funds are not required to be physically segregated in a separate account, Grantee must account for such funds separately on Grantee's books and records.
10. Grantee must report to Grantor, in writing, the information set forth in the Scope of Work; however, Grantor is expressly aware that such information is in the possession and control of ECISD, and ECISD expressly understands that receipt of the Grant by the Grantee is conditioned upon cooperation in providing such information to the Grantor.

11. Exhibits C and D to this Agreement contains additional terms and conditions applicable to the Grant, and representations and warranties being made by ECISD and Grantee, respectively, to Grantor.

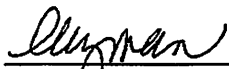
[SIGNATURES ON FOLLOWING PAGE]

This Agreement is executed as of the date first stated above, to be effective as of that date.

PERMIAN STRATEGIC PARTNERSHIP INC.

By:  Date: 12/14/23
Tracee Bentley
President and Chief Executive Officer

ECTOR COUNTY ISD EDUCATION FOUNDATION, INC.

By:  Date: 5 Dec 23
Name: LISA WYMAN
Title: PRESIDENT OF THE BOARD

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT (ECISD)

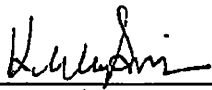
By:  Date: 12/11/23
Name: Katelyn Boyer
Title: Chief of Schools

Exhibit A

Scope of Work

Description: The Grant will provide Grantee funds to assist ECISD to develop a program of strategic compensation for district school principals which will mirror the state funded Teacher Incentive Allotment (such program, the “Principal Incentive Allotment” or “PIA”). This funding will allow ECISD to award additional compensation to the highest performing principals in the district.

For the school year in which this Agreement is executed (the “Data Capture Year”), ECISD will collect data on campus growth and T-PESS evaluations to determine the highest performing Principals. Principal and campus data will be collected for one school year. Data will be compiled the following year after all student growth data is received from the State of Texas. Using the criteria set forth below, and the foregoing information, Grantee will award the incentive allotment to ECISD in January following the Data Capture Year (such year, the “Allotment Disbursement Year”). The Principal Designation is valid for one year, and the process of data capture and allotment disbursement will be ongoing with each consecutive year of the Grant.

The Grant will provide Grantee \$300,000.00 total in order for Grantee to fund ECISD’s incentive allotments for the next three years. In order for the continuing Grant payments to be made, ECISD must meet the requirements set forth below. ECISD agrees to certify to the Foundation the information below in order to report to the Grantor.

Eligibility:

- Eligibility for ECISD PIA will be determined on a yearly basis.
- The Principal must be under an ECISD Certified Administrator contract and assigned to a campus as Principal during the Data Capture Year and the Allotment Disbursement Year
- The Principal must start no later than the first day of the District Instructional Calendar and remain in employment in the contracted Principal capacity during the Data Capture Year
- The Principal must have no more than 10 absences during the District Instructional Calendar year (187-day calendar) of the Data Capture Year. Sick, vacation, FML or other leave days count towards the 10 allowed absences. Required Professional Learning days, jury duty, and bereavement do not count toward the 10 allowed absences
- Principals must be supervised and appraised by the Executive Director of Leadership using T-PESS of the Data Capture year and Allotment Disbursement Year

Data:

- Data collected during the Data Capture year will begin and end according to the District instructional calendar, August – May. The Data Capture Year will include the Principal’s T-PESS and Campus Student Growth data. Principals must be rated at Proficient or above in all T-PESS Indicators within the 5 Domains to be eligible for submission.

Grant Agreement
Exhibit A

- Campus Student Growth Data will be analyzed to determine the top 5-8 campuses during the Data Capture Year.
- Campus Student Growth Data used is the same data determined for TIA purposes. This could include Circle, MAP, STAAR, and any assessments used for TIA eligible groups on a campus.
- Data collected during the Data Capture Year will be analyzed during the following school year in the Fall of the Allotment Disbursement Year and will identify the top 5-8 campuses as ECISD PIA Designated Principals who have met all eligibility requirements.
- Final Student Growth for PK- 2nd will consist of MAP only, PK – 5th campuses will consist of 50% MAP and 50% STAAR Growth. Circle data will only be used at the Pre-K centers.

Parameters:

- The Superintendent of ECISD will determine the Principals eligible for an incentive payment, based upon the criteria set forth in this Scope of Work (each such recipient, a “Designated Principal”).
- A Designated Principal must be in good standing at the time of Data Capture and Allotment Disbursement. Therefore, a Principal who has been reassigned or under investigation or pending investigation is not eligible for ECISD PIA compensation until he or she is cleared of any allegation. If the investigation is concluded with a confirmation of misconduct, the Principal will not be eligible to receive ECISD PIA compensation.
- A Designated Principal is not eligible to receive PIA compensation if his/her contract is terminated during or is non-renewed at the end of the school year during the Data Capture year or the Allotment Disbursement year.
- A Designated Principal is not eligible to receive ECISD PIA compensation if he/she is on a growth plan during the Data Capture year or the Allotment Disbursement year.
- A Designated Principal is not eligible to receive PIA compensation if he/she retires or resigns from the District prior to the Allotment Disbursement in January.

Allotment: Each Designated Principal will receive 90% of the amount in the table below under the heading “Allotment Amount,” based on the Campus Tier of the Designated Principal’s campus and the Designation of the campus, per the table.

Campus Tier	% ECODIS	STUDENT GROWTH	DESIGNATION	ALLOTMENT AMOUNT
1	0 - 50%	55-59	RECOGNIZED	\$5,000
		60-64	EXEMPLARY	\$10,000
		65-100	MASTER	\$15,000
2	51 - 69%	55-59	RECOGNIZED	\$10,000
		60-64	EXEMPLARY	\$15,000
		65-100	MASTER	\$20,000
3	Above 70%	55-59	RECOGNIZED	\$15,000
		60-64	EXEMPLARY	\$20,000
		65-100	MASTER	\$25,000

**Grant Agreement
Exhibit A**

- Ten Percent of the amount under “Allotment Amount” may be used by ECISD to offset program costs.
- Allotment payment to Designated Principals will be remitted in the form of a yearly stipend distributed in January of the Allotment Disbursement year.

Payment Schedule:

Payment #1: \$100,000.00 on or before September 30, 2024 (the “First Payment”). The First Payment may be reduced or delayed if: (i) ECISD has not met the milestones and deliverables described herein; (ii) ECISD secures additional funding for the Purpose from sources other than Grantor. ECISD will be provided reasonable time extension to meet such milestones and deliverables.

Payment #2: \$100,000.00 on or before September 30, 2025 (the “Second Payment”). The Second Payment may be reduced or delayed if: (i) ECISD has not met the milestones and deliverables described herein; (ii) there are unspent funds from the Year 1 payment due to, for example, participation in the programs being less than expected; (iii) ECISD secures additional funding for the Purpose from sources other than Grantor. ECISD will be provided reasonable time extension to meet such milestones and deliverables.

Payment #3: \$100,000.00 on or before September 30, 2026 (the “Third Payment”). The Third Payment may be reduced or delayed if: (i) ECISD has not met the milestones and deliverables described herein; (ii) there are unspent funds from the Year 1 and/or Year 2 payment due to, for example, participation in the programs being less than expected; (iii) ECISD secures additional funding for the Purpose from sources other than Grantor. ECISD will be provided reasonable time extension to meet such milestones and deliverables.

Initiative Assessments:

Along with quarterly initiative assessments; deliverables will include but are not limited to Texas Tech’s program evaluation on an annual basis. Beginning with the first Allotment Disbursement Year, ECISD will engage Texas Tech University to conduct a program evaluation to determine effectiveness of the design, implementation, and outcomes of the Principal Incentive Allotment Program. The cost of obtaining the Texas Tech evaluation must be paid by ECISD.

**Grant Agreement
Exhibit B**

**Exhibit B
Budget**

School	Total Amount over 3 Years	Payment #1	Payment #2	Payment #3
ECISD	\$300,000	\$100,000	\$100,000	\$100,000

Exhibit C

**Additional Terms and Conditions of Grant Agreement applicable between
PERMIAN STRATEGIC PARTNERSHIP INC. ("Grantor") and ECISD**

1. **Additional Terms.** These additional terms and conditions are incorporated into and form a part of the Agreement to which they are attached. Capitalized terms used in the Scope of Work, the Budget and this Exhibit C will have the meaning given to them in the Agreement unless defined differently in the Scope of Work or this Exhibit C. If there is a conflict between the Agreement, the Scope of Work, the Budget and/or the terms of this Exhibit C, the terms of the Agreement, the Scope of Work and the Budget will prevail, in that order.
2. **Purpose.** The Grant is to be used solely for the Purpose.
3. **Termination of Grant Funding.** If ECISD breaches any of its responsibilities under this Agreement, including the provisions in this Exhibit C, the Grantor may, in its sole and absolute discretion, terminate this Agreement in accordance with the Term and Termination paragraph below, in which event ECISD will not receive any further funding, and Grantor's obligation, if any, to make further payments will be terminated. However, ECISD shall keep any funds it receives from Grantor through Grantee's award prior to the date of termination.
4. **Term and Termination.**
 - a. The term of this Agreement, and the rights and obligations of the Parties hereunder, commence on the Effective Date and expire on July 1, 2027 (the "Term") unless earlier terminated as provided herein.
 - b. This Agreement may be terminated by notice in writing by a Party if either of the other Parties should:
 - i. fail to perform its obligations hereunder;
 - ii. become insolvent or go into liquidation, administration or receivership or be admitted to the benefits of any procedure for a settlement of debts, or be declared bankrupt with termination to be immediately effective upon receipt of the notice;
 - iii. be dissolved or otherwise forfeit its corporate existence; or
 - iv. breach any provision hereof and fail to remedy such breach (providing the breach is remediable) within thirty (30) days after being given written notice from the other party reasonably describing the alleged breach.
 - c. In the event of a termination notice being given by Grantor pursuant to this Section 4, Grantor will not be liable to (i) pay any further contributions or (ii) fulfill any other obligations the performance of which would have been required after the termination. Termination by ECISD does not excuse the performance of any of ECISD's obligations which accrued prior to the termination.
 - d. Notwithstanding the termination of this Agreement for any reason, the provisions of Sections 5 and 6 will survive.
5. **Record Keeping.** ECISD must maintain adequate financial records related to the expenditure of the Grant. ECISD must retain all receipts and records of expenditures related to the Grant for no less than seven years.
6. **Right to Audit.** Grantor has the right, upon reasonable request during normal business hours at Grantor's expense to audit the books and records of ECISD, and to make copies thereof. ECISD

Grant Agreement
Exhibit C

must furnish to the Grantor, at no cost to Grantor, such additional information or reports concerning the Grant, ECISD, or the Purpose as Grantor may from time to time reasonably request.

7. **No Lobbying.** The Grant may not be used to: (i) carry on propaganda, (ii) support or oppose specific legislation, (iii) participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office, (iv) influence the outcome of any public election, or (v) support any voter registration drive.
8. **Anti-Corruption and Anti-Bribery.** No portion of the Grant may be used to provide any gift, entertainment, or bestow any other benefit to any public servant, party official, or voter as consideration for the recipient's decision, opinion, vote, or other exercise of official discretion as a public servant, party official, or voter, or to secure any other action that would violate the laws of the State of Texas or any other applicable jurisdiction.
9. **Conflicts of Interest.** ECISD agrees that, as a condition of receiving the Grant, it will ensure that it has a process in place to identify potential conflicts of interest and ensure that decisions concerning the expenditure of the Grant funds are made by an individual or body that is free from any conflicts to ensure that those decisions serve the Purpose and are in the best interests of ECISD.
10. **Release.** Grantor assumes no responsibility for, and ECISD absolutely and irrevocably releases Grantor from any injuries, damages, or liabilities (including, but not limited to, attorney fees, expert witness fees, costs, and expenses) directly or indirectly resulting or arising from this Agreement.
11. **No Assignment.** ECISD may not assign this Agreement or any payment due or to become due under this Agreement without the prior express written consent of Grantor.
12. **No Partnership or Joint Venture.** Neither this Agreement, the Grant or any action by the Grantor pursuant to this Agreement shall make the Grantor liable to ECISD or to any other party as a joint venturer, partner, or other participant with respect to the activities of Grantee funded by the Grant.
13. **Publicity, Confidentiality.**
 - a. All public announcements or press releases concerning the Grant which mention Grantor by name must be approved by Grantor prior to release. If Grantor requests, ECISD will participate in reasonable publicity (including both written press releases and media events) concerning the Grant and the Purpose. All printed materials referencing or publicizing the Grant must recognize Grantor as the "Permian Strategic Partnership."
 - b. ECISD must keep confidential, using the same degree of care given to its own confidential information, any information provided by Grantor which is marked "Confidential" or otherwise provided to ECISD on condition of confidentiality.
 - c. ECISD shall not use Grantor's, or any of its members', trademarks or service marks in any written, electronic or oral advertising or presentation or brochure, newsletter, book, electronic database or other written matter of whatever nature, without the party's prior written consent (collectively referred to herein as "Publicity Material"). ECISD must submit to Grantor or the applicable member(s) a request for written approval, prior to publication, of all Publicity Material that could display Grantor's or its members' trademarks or service marks.
14. **Notices.** Any notice, consent, report, waiver or other communication required under this Agreement must be in writing to be effective and shall be delivered (i) in person with receipt acknowledged, (ii) by deposit into the custody of a nationally recognized overnight courier for next

Grant Agreement
Exhibit C

day delivery, (iii) by United States first class mail, postage prepaid, certified or registered mail, return receipt requested, or (iv) via electronic mail, in each case addressed as follows:

If to Grantor:

Tracee Bentley, President and CEO
Permian Strategic Partnership
P.O. Box 52640
Midland, Texas 79705
Email: tracee@permianpartnership.org
CC Email: casey@permianpartnership.org

With a copy to:

General Counsel
Permian Strategic Partnership
777 Hidden Ridge Dr.
Irving, TX 75038
Email: barry.thomas@pxd.com

If to ECISD:

Dr. Keeley Boyer, ECISD Chief of Schools
802 N. Sam Houston
Odessa, Texas 79761
Email: keeley.boyer@ectorcountvisd.org

or at such other address as may be submitted by giving the other party not fewer than five business days' advance written notice of such change of address in accordance with this paragraph 14.

Exhibit D

Additional Terms and Conditions of Grant Agreement applicable between PERMIAN STRATEGIC PARTNERSHIP INC. ("Grantor") and ECTOR COUNTY ISD EDUCATION FOUNDATION, INC. ("Grantee")

1. **Additional Terms.** These additional terms and conditions are incorporated into and form a part of the Agreement to which they are attached. Capitalized terms used in the Scope of Work, the Budget and this Exhibit D will have the meaning given to them in the Agreement unless defined differently in the Scope of Work or this Exhibit D. If there is a conflict between the Agreement, the Scope of Work, the Budget and/or the terms of this Exhibit D, the terms of the Agreement, the Scope of Work and the Budget will prevail, in that order.
2. **Purpose.** The Grant is to be used solely for the Purpose.
3. **Change in Status.** It will be a breach of this Agreement, and Grantee must notify the Grantor immediately in writing, if: (i) Grantee's federal tax-exempt status or its classification under Section 501(c)(3) of the Code is revoked or altered; (ii) Grantee has received notice from the IRS or otherwise has reasonable grounds to believe that its tax-exempt status or its classification under Section 501(c)(3) of the Code may be revoked or altered; or (iii) Grantee has reason to believe that the Grant cannot be expended for the Purpose.
4. **Return of Unawarded Grant Funds.** If Grantee breaches any of its responsibilities under this Agreement, including the provisions in this Exhibit D, the Grantor may, in its sole and absolute discretion, terminate this Agreement, in which event Grantee, must immediately return to the Grantor any portion of the Grant that has not yet been awarded to ECISD, and Grantor's obligation, if any, to make further payments will be terminated. Grantee will promptly inform Grantor if Grantee becomes aware of a breach of this Agreement by ECISD.
5. **Term and Termination.**
 - a. The term of this Agreement, and the rights and obligations of the Parties hereunder, commence on the Effective Date and expire on July 1, 2027 (the "Term") unless earlier terminated as provided herein.
 - b. This Agreement may be terminated by notice in writing by any of the three Parties if one of the other Party(ies) should:
 - i. fail to perform its obligations hereunder;
 - ii. become insolvent or go into liquidation, administration or receivership or be admitted to the benefits of any procedure for a settlement of debts, or be declared bankrupt with termination to be immediately effective upon receipt of the notice;
 - iii. be dissolved or otherwise forfeit its corporate existence; or
 - iv. breach any provision hereof and fail to remedy such breach (providing the breach is remediable) within thirty (30) days after being given written notice from the other party reasonably describing the alleged breach.
 - c. In the event of a termination notice being given by Grantor pursuant to this Section 5, Grantor will not be liable to (i) pay any further contributions or (ii) fulfill any other obligations the performance of which would have been required after the termination. Termination by Grantee does not excuse the performance of any of Grantee's obligations which accrued prior to the termination.

Grant Agreement
Exhibit D

- d. Notwithstanding the termination of this Agreement for any reason, the provisions of Sections 6, 7 and 11 will survive.
6. **Record Keeping.** Grantee and ECISD must maintain adequate financial records related to the expenditure of the Grant. Grantee must retain all receipts and records of expenditures related to the Grant for no less than seven years.
 7. **Right to Audit.** Grantor has the right, upon reasonable request during normal business hours at Grantor's expense to audit the books and records of Grantee, and to make copies thereof. Grantee must furnish to the Grantor, at no cost to Grantor, such additional information or reports concerning the Grant, the Grantee, or the Purpose as Grantor may from time to time reasonably request.
 8. **No Lobbying.** The Grant may not be used to: (i) carry on propaganda, (ii) support or oppose specific legislation, (iii) participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office, (iv) influence the outcome of any public election, or (v) support any voter registration drive.
 9. **Anti-Corruption and Anti-Bribery.** No portion of the Grant may be used to provide any gift, entertainment, or bestow any other benefit to any public servant, party official, or voter as consideration for the recipient's decision, opinion, vote, or other exercise of official discretion as a public servant, party official, or voter, or to secure any other action that would violate the laws of the State of Texas or any other applicable jurisdiction.
 10. **Conflicts of Interest.** Grantee agrees that, as a condition of receiving the Grant, it will ensure that it has a process in place to identify potential conflicts of interest and ensure that decisions concerning the expenditure of the Grant funds are made by an individual or body that is free from any conflicts to ensure that those decisions serve the Purpose and are in the best interests of Grantee.
 11. **Representations and Warranties of Grantee.** Grantee represents and warrants to Grantor that: (i) it is a corporation organized and in good standing under the laws of the State of Texas; (ii) it is an organization currently recognized by the Internal Revenue Service (IRS) as a tax-exempt organization under Section 501(c)(3) of the Code; (iii) that it is not a private foundation under Section 509(a)(3) of the Code; and (iv) there will be no commission or other similar compensation related to this Grant paid by Grantee to any employee, officer or agent of Grantor.
 12. **Release.** Grantor assumes no responsibility for, and Grantee absolutely and irrevocably releases Grantor from. any injuries, damages, or liabilities (including, but not limited to, attorney fees, expert witness fees, costs, and expenses) directly or indirectly resulting or arising from this Agreement.
 13. **No Assignment.** Grantee may not assign this Agreement or any payment due or to become due under this Agreement without the prior express written consent of Grantor.
 14. **No Partnership or Joint Venture.** Neither this Agreement, the Grant or any action by the Grantor pursuant to this Agreement shall make the Grantor liable to Grantee or to any other party as a joint venturer, partner, or other participant with respect to the activities of Grantee funded by the Grant.
 15. **Publicity, Confidentiality.**

Grant Agreement
Exhibit D

- a. All public announcements or press releases concerning the Grant which mention Grantor by name must be approved by Grantor prior to release. If Grantor requests, Grantee will participate in reasonable publicity (including both written press releases and media events) concerning the Grant and the Purpose. All printed materials referencing or publicizing the Grant must recognize Grantor as the "Permian Strategic Partnership."
- b. Grantee must keep confidential, using the same degree of care given to its own confidential information, any information provided by Grantor which is marked "Confidential" or otherwise provided to Grantee on condition of confidentiality.
- c. Grantee shall not use Grantor's, or any of its members', trademarks or service marks in any written, electronic or oral advertising or presentation or brochure, newsletter, book, electronic database or other written matter of whatever nature, without the party's prior written consent (collectively referred to herein as "Publicity Material"). Grantee must submit to Grantor or the applicable member(s) a request for written approval, prior to publication, of all Publicity Material that could display Grantor's or its members' trademarks or service marks.

16. **Notices.** Any notice, consent, report, waiver or other communication required under this Agreement must be in writing to be effective and shall be delivered (i) in person with receipt acknowledged, (ii) by deposit into the custody of a nationally recognized overnight courier for next day delivery, (iii) by United States first class mail, postage prepaid, certified or registered mail, return receipt requested, or (iv) via electronic mail, in each case addressed as follows:

If to Grantor:

Tracee Bentley, President and CEO
Permian Strategic Partnership
P.O. Box 52640
Midland, Texas 79705
Email: tracee@permianpartnership.org
CC Email: casev@permianpartnership.org

With a copy to:

General Counsel
Permian Strategic Partnership
777 Hidden Ridge Dr.
Irving, TX 75038
Email: barry.thomas@pxd.com

If to Grantee:

Celeste Potter, Director
P.O. Box 951
Odessa, TX 79760
Phone: (432) 456-7059
Email: celeste.potter@ectorcountvisd.org

17. **No Waiver.** No failure or delay by a party in exercising any right or remedy under this Agreement will waive any provision of this Agreement, nor will any single or partial exercise by a party of any right or remedy under this Agreement preclude it from otherwise or further exercising any rights or remedies which it may have, or any rights or remedies granted by any law.

Grant Agreement
Exhibit D

18. **Severability.** The invalidity or unenforceability of any term or provision of this Agreement shall not affect the validity or enforceability of the other terms or provisions, which shall remain in full force and effect.
19. **Descriptive Headings.** The descriptive headings used in this Agreement are inserted for convenience of reference only and shall not be construed to define, limit, or add to the interpretation of any provision of, or scope or intent of, this Agreement.
20. **Governing Law.** This Grant Agreement shall be governed by and construed in accordance with the laws of the State of Texas, without regard to the choice of law principles that would apply the laws of any other jurisdiction.
21. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, but any of which together shall constitute one and the same instrument. All signatures of the parties to this Agreement may be transmitted via email attachment, and such e-mail attachment will, for all purposes, be deemed to be the original signature of each party whose signature it reproduces and will be binding on such party.
22. **Third Parties.** No parties other than ECISD and Grantor shall have any rights, claims, or causes of action pursuant to this Grant Agreement or the Grant, except that the members of Grantor may enforce the provisions of this Agreement if Grantor forfeits its corporate charter or otherwise fails or refuses to enforce its rights hereunder. The service providers retained by ECISD in the performance of this Agreement are expressly not third party beneficiaries hereunder and may not enforce any provision of this Agreement against Grantor.
23. **Amendment.** No amendment to this Agreement is effective unless made in writing and signed by authorized representatives of both Grantor and ECISD.
24. **Prior Agreements.** This Agreement comprises the complete and exclusive agreement between the parties regarding the subject matter of this Agreement, and supersedes all oral and written communications, negotiations, representations, or agreements in relation to that subject matter made or entered into before the date of this Agreement.

Deborah Ottmers

From: Microsoft Power Automate <flow-noreply@microsoft.com>
Sent: Tuesday, October 29, 2024 10:23 AM
To: Deborah Ottmers
Subject: [External] Donation Submission #151 - \$10,000 or more
Attachments: Abell Hanger Donation Budget_Taylor Roy.docx



Power Automate

Donation Submission #151 - \$10,000 or more

Requested for Taylor Roy <Taylor.Roy@ectorcountyisd.org>

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

Superintendent approval required for a single donation/gift of \$10,000 or more.



Campus: 855 - Guidance & Counseling
Principal/Non-Campus Administrator: Taylor Roy
Name of Donor: Abell Hanger
Email/Phone of Donor: (432) 684-6655
Donor Mailing Address: 112 Corporate Dr, Midland, TX 79705
Donation Description: Counselor Pipeline Donation
Type of Donation: Check
Value*: \$71,000 *Fund 474*

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

Purpose of Donation: Counselor Pipeline Work-This donation was given to fund candidates through the school counselor prep program at Angelo State University to prepare them to be

counselors in ECISD, helping to fill vacant counseling positions.
Item/Service: Educational Services from Angelo State University
for School Counselor Masters programs.

Purpose of Purchase: This award was given to us with the
intention of preparing more counselors for our district. We plan
to directly do this by providing the appropriate education for
individuals in ECISD.

Date Created: Tuesday, October 29, 2024 3:22 PM GMT

Approve >

Reject >

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Microsoft Corporation, One Microsoft Way, Redmond, WA 98052

 **Microsoft**





ABELL-HANGER FOUNDATION, INC.
OPERATING ACCOUNT
 112 CORPORATE DRIVE
 MIDLAND, TX 79705

COMMUNITY NATIONAL BANK

11449

88-1287/1163

CHECK ARMED

10/17/2024

Photo Safe Deposit
Details on Back

PAY TO THE ORDER OF Ector County Independent School District

\$ **71,000.00

Seventy-one thousand and 00/100***** DOLLARS

Ector County Independent School District

TWO SIGNATURES REQUIRED OVER \$10,000

MEMO

ECISD School Counselor Pipeline Project

[Handwritten Signature 1]

[Handwritten Signature 2]

 AUTHORIZED SIGNATURE

⑈011449⑈ ⑆116312873⑆ 10664181⑈

ABELL-HANGER FOUNDATION, INC.

OPERATING ACCOUNT

11449

10/17/2024

Ector County Independent School District

ECISD School Counselor Pipeline Project

71,000.00

Cash - CNB Op Acct

ECISD School Counselor Pipeline Project

71,000.00



Abell-Hanger Foundation

The Philanthropy of George & Gladys Abell

112 Corporate Drive
Midland, TX 79705
abell-hanger.org

432.684.6655 OFFICE
432.684.4474 FAX
ahf@abell-hanger.org

TRUSTEES & OFFICERS

Laura L. Roman,
President & Trustee

Mark Palmer,
Executive Vice President

Wade Kuehler,
*Vice President and
Secretary/Treasurer*

John D. Bergman

Richard H. Coats

Jack F. Harper

Roy Nelson

Chas Perry

Wes Perry

Karen Sparks

TRUSTEES EMERITI

Herbert L. Cartwright, III

Tevis Herd

Robert C. Leibrock

Elaine Magruder

Clarence Scharbauer, III

David L. Smith

James C. Trott

Charles M. Younger, M.D.

STAFF

Mark Palmer
Chief Executive Officer

Wade Kuehler
Chief Financial Officer

Helga Hoban
Grants Officer

Julia Vickery
Program Director

Bobbie R. Chappell
*Assistant Treasurer/Office
Manager*

October 23, 2024

Dr. Scott Muri
Ector County Independent School District
802 N. Sam Houston Ave.
Odessa, TX 79761

Dear Dr. Muri,

Your grant application was approved by the Board of Trustees of Abell-Hanger Foundation on October 16, 2024 for a grant of \$71,000. **These funds are to be used for ECISD School Counselor Pipeline Project** to be used to begin the first cohort in the spring semester 2025, to follow with two additional cohorts and are to be expended solely for this purpose and may not be expended for any other purpose without our express, written approval. Please notify us immediately, in writing, if you have reason to believe that the grant monies cannot be or continue to be expended for this purpose. Funds not used for this purpose must be repaid to the Foundation.

All grants are made and must be used in accordance with all applicable laws, regulations, and rulings.

Funds granted may **not** be utilized to:

- Lobby or otherwise attempt to influence legislation,
- Influence the outcome of any specific public election or participate or intervene in any political campaign on behalf of any candidate for public office, or conduct, directly or indirectly, any voter registration drive.

Should your organization's public charity status change, you must notify the Foundation and immediately return any unexpended funds.

The Foundation retains the right to terminate or modify this grant at its sole discretion if it determines that the organization made any misrepresentation, or misappropriated grant funds, or if it judges that the organization is unable to carry out the purpose(s) of the grant, or it fails to comply with any term or

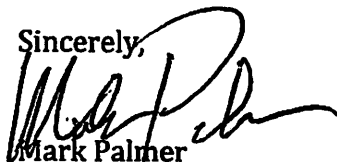
condition of the grant. Should the organization find itself unable to comply as described, the organization will provide within thirty days of the date of the termination a full accounting of the receipt and disbursement of funds and expenditures incurred under the grant.

The Foundation reserves the right of advance approval of any proposed releases for print, broadcast, or digital media regarding this grant. Should you wish to acknowledge receipt of this grant, please address your correspondence to Ms. Laura Roman, President, Abell-Hanger Foundation, 112 Corporate Dr., Midland, Texas 79705.

The grantee's deposit, negotiation, or endorsement of the enclosed check will constitute your agreement with the terms and conditions of this grant.

This grant should not be construed as setting any precedent for future funding. As has been our practice in the past, we consider grant requests individually each year within the context of our current charitable interests and funding ability.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark Palmer', written over the printed name.

Mark Palmer
Chief Executive Officer

DMP:hvh

Check Enclosed
RE: Check No. 11449



**Ector County ISD School Counselor Pipeline Project
2024-2027
Concept Paper**

HISTORY OF THE PROJECT

For the past five years, ECISD has experienced a shortage of Counselors to serve its 33,500 students on 45 campuses. During the COVID 19 pandemic, the shortage was as high as 12 counselors, meaning that 24 campuses did not have a full-time counselor during a time of great stress for families. These 24 elementary school campuses had half-time counselors. ECISD initiated a pilot program to train counselors for the district using federal allocated COVID 19 funds and a grant of \$25,000 from the Abell-Hanger Foundation. These funds were used to provide scholarships and testing fees to support teachers in obtaining masters degrees and Texas School Counselor Certifications. Six candidates have completed the program successfully and all have continuously been employed in ECISD as school counselors. As of July, 2024, there is a shortage of 6 counselors, indicating that the pilot program efforts have been successful in preparing and retaining school Counselors. Currently, ECISD seeks funding to implement the “School Counselor Pipeline Project,” to produce a sustainable pipeline for counselors and to reduce the shortage of counselors in the district.

GOALS, OBJECTIVES & OUTCOMES

Pursuant to the establishment of a sustainable school counselor pipeline, the following goals, objectives and outcomes have been established:

Goal One: *To create a sustainable model for increasing the number of school counselors prepared to serve ECISD students.*

Objective 1a: *By 2026, 10 teacher candidates will complete Master’s Degrees and Texas School Counselor certifications through Angelo State University.*

Outcomes: *a. Cohort 1 will begin in Spring 2025 and will be certified by May, 2026.
b. Cohort 2 will begin in the Fall of 2025 and be certified by August of 2027.*

Objective 1b: *Candidates will serve ECISD for a minimum of 3 years after becoming certified.*

Outcome: *c. Each candidate will sign a 3-year letter of commitment in effect until 3 school years after becoming certified.*

Goal Two: *To create a sustainable program for the development of Counselors for ECISD.*

Objective 2a: *ECISD will investigate funding sources to sustain the Counselor Pipeline Program from a variety of government and private sources by December, 2027.*

Outcome: *d. Continuous funding for 5 candidates per year until 2032.*

Objective 2b: *ECISD’s Guidance and Counseling Department will provide practicums and internships for Counselor Pipeline Program candidates.*

Outcomes: *e. Guidance and Counseling Staff will place candidates in ECISD schools for practicums and internships.*

f. Guidance and Counseling Staff will provide practicum and intern supervision for candidates in the Counselor Pipeline Program.

Objective 2c: *ECISD will investigate developing a counselor apprenticeship within its apprenticeship program to enhance the ability to sustain the program.*

Outcomes: *g. Counselor apprentices will enroll as registered apprentices through the US Department of Labor.*

h. Funding From U.S. Department of Labor/Texas Workforce Commission.



Budget for the Ector County ISD School Counselor Pipeline Project

Budget Item	Amount Per Candidate	# Candidates	Total
Tuition & Fees	\$ 18,000.00	10	\$180,000.00
Certification Exam Fees	\$ 200.00	10	\$2,000.00
Interactive Practice Test	\$ 10.00	10	\$100.00
Totals	\$ 18,210.00		\$ 182,100.00

Note: Books are included in the cost of tuition & fees.

Potential Sources of Funding (Planned Requests)

- Meadows Foundation \$71,000 (3 year period)
- Abell-Hanger Foundation \$71,000 (3 year period)
- ASU Carr Scholarship \$40,100 (Individual Candidates would have to apply and qualify)

Deborah Ottmers

From: Microsoft Power Automate <flow-noreply@microsoft.com>
Sent: Wednesday, October 30, 2024 6:10 AM
To: Deborah Ottmers
Subject: [External] Activity Fund Donation #153
Attachments: ck 1098 playgrounds etc_Jennifer Bizzell.pdf



Power Automate

Activity Fund Donation #153



Requested for Jennifer Bizzell
<Jennifer.Bizzell@ectorcountysd.org>

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

Superintendent approval required for a single donation/gift of \$10,000 or more.

Campus: 118 - Reagan Elementary Magnet
Principal/Non-Campus Administrator: Jennifer Bizzell
Name of Donor: Reagan PTA

Email/Phone of Donor: cjheap04@gmail.com

Donor Mailing Address: 2321 E. 21st

Donation Description: 20 X 20 Pavilion for playground

Type of Donation: ~~Check~~ *PTA paid for item*

Value*: \$19,413.14

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

Purpose of Donation: pavilion for students on the playground

312

1

*Record value of item
199-00-5744
199-36-6639*

Item/Service: 20 x 20 pavilion

Purpose of Purchase: shade for students on playground

Date Created: Wednesday, October 30, 2024 11:09 AM GMT

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Did you find this email helpful? [Yes](#) [No](#)

[f](#) [X](#) [▶](#) [in](#)

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Microsoft Corporation, One Microsoft Way, Redmond, WA 98052

 **Microsoft**





Playgrounds Etc.

1410 W Texas Ave.
Midland, TX 79701
432-687-6388

Bid

Date	Bid #
5/14/2024	31150

Name / Address
Ector County ISD 802 North Sam Houston Odessa TX 79761

Notes to Client

Rep	Project Location	Project		
David Kitch	Reagan Elementary	Hip Shade		
Item	Description	Qty	Rate	Total
SRP-SHADE	24' x 24' x 10' tall hip shade embedded with glide elbows	1	\$9,706.00	\$9,706.00
Freight	Freight	1		\$2,150.00
Installation	Installation of items listed on this proposal	1		\$8,407.14
BuyBoard Discount	BuyBoard Discount, Vendor #679-22			-\$1,100.00

SubTotal	\$19,413.14
Sales Tax (0.0%)	\$0.00
Total	\$19,413.14

Approval Signature: _____ Date: _____

Thank you for the opportunity to quote your upcoming project. If you have any questions about this proposal or if you need to make any revisions, please contact your Design Consultant at 866-451-2814. We look forward to helping you complete your next project. This bid is good for 30 days.



October 1, 2024

**Reagan Elementary PTA
2321 E 21st Street
Odessa, TX 79761**

The following contract is for purchase, delivery, and installation of one hip shade.

FUNDING: Once the design is reviewed and accepted, the order can be placed. By signing this contract, all pricing is accepted. Any changes to the attached Bid (whether deletions or additions) may affect the entire bid and may require bid to be resubmitted.

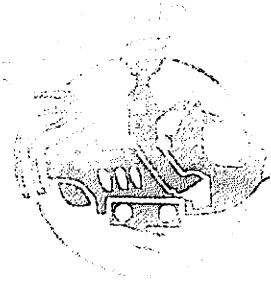
Total cost of this project is \$19,413.14. Funds to be remitted as follows: One-half of the total cost of the project is due upon signing contract. Current amount due is \$9,706.57.

The remaining amount due will be requested throughout the construction process. Progress payment requests will be sent to the owner for work completed or supplies delivered. Owner will have two (2) weeks to process payments to Playgrounds Etc from the date of request.

NOTE: In the event your site is not ready for installation at the time the equipment is delivered, the balance due on the equipment will be due and payable. Final balance will be due and payable upon installation of equipment.

In the event deficiencies are reported to **Playgrounds Etc** client may retain a percentage of final funding. Deficiencies are defined as limited shortage or broken parts received from manufacturer, installation of equipment that is shorted or damaged or cosmetic appearance issues where overall value is less than 10% of total project value. Retainage must be a reasonable percentage of remaining funds due to **Playgrounds Etc** however, no greater than 5% of remaining balance may be withheld. Once deficiencies have been corrected, remaining balance must be paid immediately upon delivery of final invoice.

CANCELLATION OF PROJECT: Once the contract has been signed, and the order placed, cancellation by the client of the order will result in a cancellation fee of 50%. If the contract has been signed, but the equipment has not been ordered, the cancellation fee will be limited to 10% of the total contract price. The balance of the amount paid to Playgrounds Etc less the 10% cancellation fee will be refunded to the client once client's check has cleared our bank.



DELIVERY OF EQUIPMENT: Delivery of this equipment will be to **Playgrounds Etc** location.

STORAGE OF EQUIPMENT: In the event that the client is not ready or is unwilling to allow **Playgrounds Etc** to proceed to the installation phase, upon receipt of the shipment, a storage fee will be assessed for items stored by **Playgrounds Etc** for any period in excess of 14 days. The storage fee will be based on the size of space required to store the shipment and any storage fees will be invoiced and must be paid 30 days in advance. If the client chooses to self-store any portion of the shipment at a facility other than a facility owned or controlled by **Playgrounds Etc** then **Playgrounds Etc** will not be held financially or otherwise responsible for any missing parts discovered during or after the time of storage. In addition, **Playgrounds Etc** will not be held financially or otherwise responsible for any damage that may occur during the time of storage when items are self-stored by the client.

Playgrounds Etc may take Photographs of the completed project and use them for advertising purposes.

INSTALLATION: Installation of this project will be a **Full Installation**. Full installation is as follows:

Qualified Installers will install equipment as soon as practicable after delivery of equipment.

Playgrounds Etc will provide the equipment and work force necessary to complete installation of your shades

Once the project is completed, customer has 24 hours to note any deficiencies and notify **Playgrounds Etc**. In the event deficiencies are reported to **Playgrounds Etc**, client may retain a percentage of final funding. Retainage must be a reasonable percentage of remaining funds due to **Playgrounds Etc**; however, no greater than 5% of remaining balance may be withheld. Once deficiencies have been corrected, remaining balance must be paid immediately upon delivery of final invoice.

ROCK CLAUSE: The depth of holes necessary for proper installation of playground equipment should not exceed three and one-half feet. In the event that rock is present at or below surface level (up to 3 ½ feet) larger equipment may be required for proper installation. If rental of additional equipment or sub-contractor is necessary, Client will be charged at cost only.

CONCRETE BORING: In the event concrete boring or coring is necessary, additional fees will be charged for any existing concrete with a depth greater than 3.5”.

UNDERGROUND UTILITIES & LINES: Dig Test will be notified prior to start of installation. This company identifies most public utilities upon the right of way or easements leading up to your property.



HOWEVER, YOU ARE RESPONSIBLE FOR KNOWING OR DETERMINING THE LOCATION OF ALL OTHER UNDERGROUND OBSTRUCTIONS, INCLUDING, BUT NOT LIMITED TO UTILITIES, WATERLINES AND SPRINKLER SYSTEMS ON YOUR PROPERTY AND YOU ARE RESPONSIBLE TO CONVEY THIS INFORMATION TO OUR INSTALLERS AND TO PLAYGROUNDS ETC PRIOR TO THE START OF THE PROJECT. PLAYGROUNDS ETC LLC IS NOT RESPONSIBLE FOR ANY DAMAGE TO LINES, UTILITIES OR SPRINKLER SYSTEMS THAT MAY ARISE DURING CONSTRUCTION OF PLAYGROUND PROJECT.

NOTE: Digging by hand is sometimes necessary to ensure utility lines are not damaged as well as to ensure the safety of all personnel. Playgrounds Etc, understand that unforeseen costs are not always expected or considered when budgeting. Playgrounds Etc, is committed to only passing on extra costs when absolutely necessary to cover additional expenses.

In the event underground utilities intersect with the desired installation location requiring footings to be dug by hand, additional cost may be passed along to the client. It will be at the discretion of Playgrounds Etc, if and when footings need to be dug by hand.

OTHER: Installation price is based on normal soil condition. Unusual soil conditions that require the use of a jack hammer or other equipment will incur additional charges.

Installers will take all precautions to see that landscaping is not damaged during installation. In the event landscaping, turf, irrigation or other landscaping is damaged or moved because of restricted access to the installation site, Playgrounds Etc, LLC will not be responsible for any necessary repairs. Installers are not responsible for vandalism, security fencing, theft of equipment or subsequent repairs or replacement of any equipment loss due to theft or vandalism.

CUSTOMER RESPONSIBILITIES: Client must have site ready for installation crews to the specifications noted above. Any site preparation other than noted above is customer's responsibility. Installation price does not include removal of sand, gravel, grass or any other items that may hinder installation of equipment unless otherwise agreed and noted in this contract.

ENGINEERED DRAWINGS: All shades can be accompanied with only shop drawings upon request. However, if a wet sealed engineer's stamp will be required, there will be a fee and notification must be made prior to ordering the shade. Engineered RESA calculations can be obtained for an additional fee.



The items on the attached Bid Number 31150 are included as items purchased in this contract. If you are tax exempt, please sign and return the attached sales tax form with the signed contract and your check.

COLOR SELECTION:

Net - TBD
Post - TBD

CONTACT INFORMATION: Please include the following information when returning signed contract.

2321 E 21st Street Odessa TX 79761
Installation Address

Jennifer Bizzell 432-456-1189 cell 432-6661-2062
Primary Construction Contact: Name, Office #, Cell #, Email Address
jennifer.bizzell@ectorcountysd.org

Michael Neiman 432-250-1415 michael.neiman
Secondary Construction Contact: Name, Office #, Cell #, Email Address
(cell) @ectorcountysd.org

Gary Weatherford, ECISD maint. 432-528-6688 (cell)

Please initial each page and then sign and date below. Contract Accepted by:
Courtney Heap 10/2/24
Sign Date

Courtney Heap
Print Name President, Reagan PTA

Joshua Bartlett 10/01/2024
Playgrounds Etc LLC Representative Date

PTA TEXAS CONGRESS-REAGAN MAGNET
2321 E. 21ST. ST.
ODESSA, TX 79761

Date October 20 24 1098
88-2579/1113

WHI CO / LONE STAR STATE BANK

Pay to the order of Playgrounds, etc \$19,413.14
Nineteen thousand four hundred thirteen ^{14/100} DOLLARS



For inv# 30812

Courtney Sharp

⑆ 1 1 1 3 2 5 7 9 7 ⑆ ⑆ 2 2 1 0 0 0 3 0 8 9 ⑆ 1098

Deborah Ottmers

From: Microsoft Power Automate <flow-noreply@microsoft.com>
Sent: Friday, October 11, 2024 2:01 PM
To: Deborah Ottmers
Subject: [External] Donation Submission #145 - \$10,000 or more
Attachments: Donation Budget Template_Jeff Daniels.docx



Power Automate

Donation Submission #145 - \$10,000 or more

Requested for Daniels, Jeff <Jeff.Daniels@ectorcountyisd.org>

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

Superintendent approval required for a single donation/gift of \$10,000 or more.



Campus: 952 - District Police Department
Principal/Non-Campus Administrator: Jeff Daniels
Name of Donor: ConocoPhillips
Email/Phone of Donor: EVG@conocophillips.com
Donor Mailing Address: Anna Riggle/Volunteer Grants/ConocoPhillips
925 N. Eldridge Pkwy (SP1-4-S314) / Houston, TX 77079
1-281-293-1041

Donation Description: Volunteer Grant

Type of Donation: Check

Bullet Proof vests

Value*: \$15,000.00

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

Purpose of Donation: To outfit ECISD 11 First Responders with bullet resistant equipment.

Item/Service: Bullet resistant vest.

Purpose of Purchase: To provide safety equipment for first responders that are responsible for responding to life threatening incidents.

Date Created: Friday, October 11, 2024 7:00 PM GMT

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[f](#) [X](#) [▶](#) [in](#)

[Privacy Statement](#)

Microsoft Corporation, One Microsoft Way, Redmond, WA 98052

 Microsoft



Deborah Ottmers

From: Microsoft Power Automate <flow-noreply@microsoft.com>
Sent: Monday, October 14, 2024 8:35 AM
To: Deborah Ottmers
Subject: [External] Donation Submission #146 - \$10,000 or more
Attachments: scan0093_Cristina Ruvalcaba.pdf



Power Automate

Donation Submission #146 - \$10,000 or more

Requested for Cristina Ruvalcaba
<Cristina.Ruvalcaba@ectorcountyisd.org>

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

Superintendent approval required for a single donation/gift of \$10,000 or more.



Campus: 112 - Hays Elementary
Principal/Non-Campus Administrator: Paula Dannheim
Name of Donor: Hays PTA
Email/Phone of Donor: yesenia.mitchell@yahoo.com

Donor Mailing Address: 1101 E Monahans Odessa Tx 79761

Donation Description: New Parking lot *repair 199-00-5144-00-112-D*
Type of Donation: Physical items *REV+Exp 199-51-6299-00-112-99*
Value*: \$11,852.00 *PTA is working w/ ops + paying directly to vendor*

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

Purpose of Donation: Parking lot needs some work.

Item/Service: New parking lot pavement and lines painted

Purpose of Purchase: The parking lot is getting worse by the day. We are going to provide the facelift it needs. We are painting the lines and getting more DO NOT ENTER signs plus fixing any pot holes.

Date Created: Monday, October 14, 2024 1:34 PM GMT

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Microsoft Corporation, One Microsoft Way, Redmond, WA 98052

 Microsoft



SEAL COAT BID



Hotmix Asphalt
Seal Coating
Resurfacing
Patchwork

DATE 09-24-2024

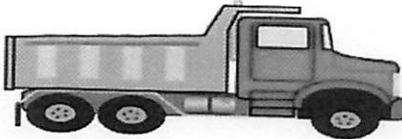
Call for Free Estimate

Mickey Hernandez
432-661-5511

mickey@rudispaving.com

"Doing it right the first time!"

MIDLAND/ODESSA



ASPHALT PAVING & SEAL COATING
LICENSED • BONDED • INSURED

CONTRACT • INVOICE

NAME YESENIA MITCHELL

Job Location (If different)

ADDRESS 1101 E MONAHANS ST

NAME HAYS STEAM ELEMENTARY

CITY ODESSA ST. TX ZIP 79761

ADDRESS 1101 E MONAHANS ST

CELL# _____ WORK # _____

CITY ODESSA ST. TX ZIP 79761

DESCRIPTION OF SERVICE

SEAL SCOPE

- 1.) CLEAN AREA THOROUGHLY
 - 2.) APPLY SEAL COAT EVENY
 - 3.) ALLOW TIME TO CURE
 - 4.) APPLY PARKING STALLS
 - 5.) APPLY ADA PARKING STALLS
 - 6.) APPLY NO PARKING AREAS
 - 7.) APPLY "DO NOT ENTER"
- APPROX 33,150 SQFT

Respectfully Submitted By Mickey Hernandez 432-661-5511

SPECIAL INSTRUCTIONS: RUDIS PAVING LLC
P.O BOX 3589
Make Check Payable To: ODESSA, TX 79760

SUBTOTAL \$ 11,852.00

TAX % \$ TE

DEPOSIT \$ 4,148.20

TOTAL \$ 11,852.00

Total below due upon completion unless arrangements made Prior to start of work above.

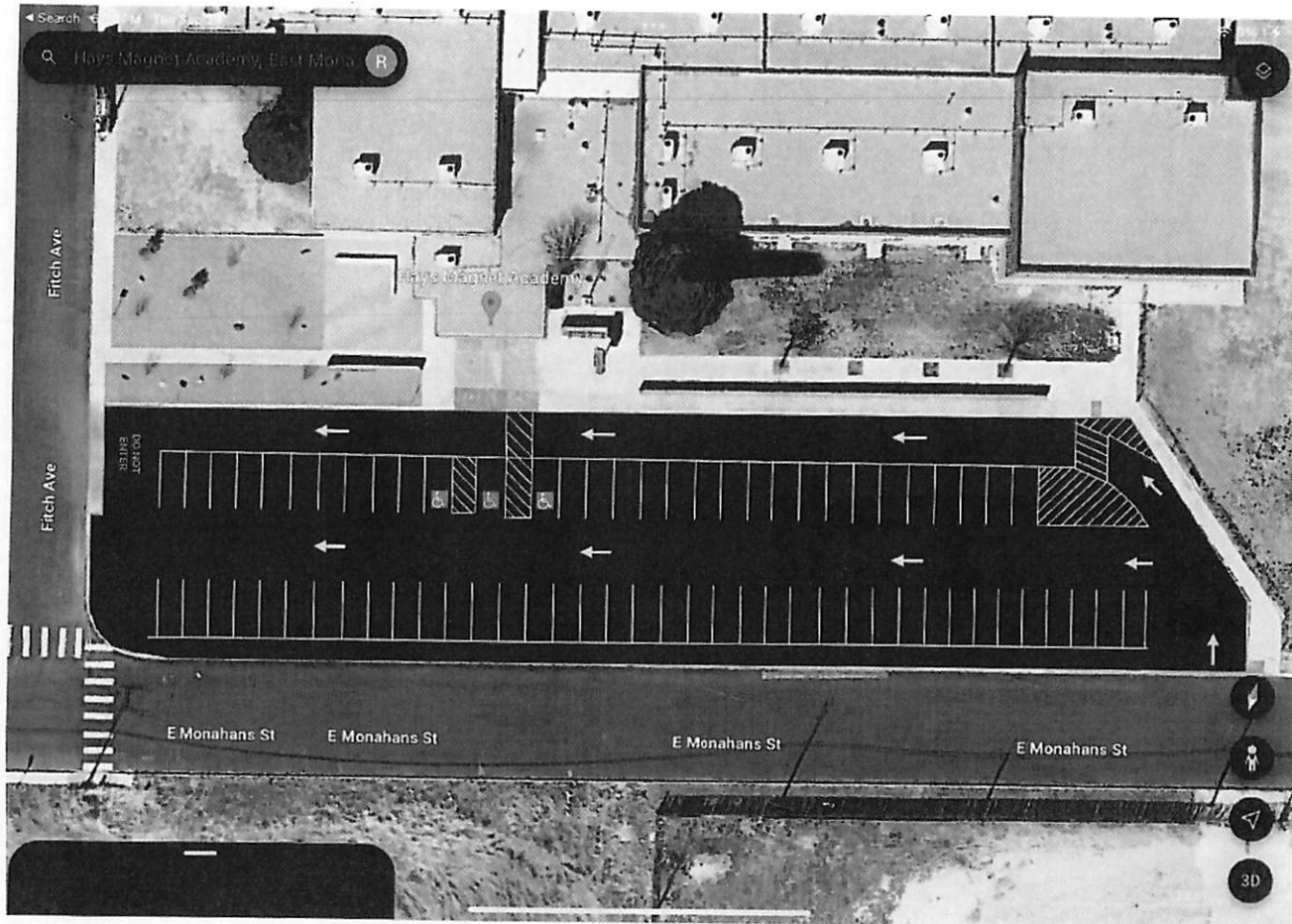
All guarantee's shall be limited to replacement of material & application of the same paid on completion.

All above prices & specifications are satisfactory and I authorize Rudis Paving to perform the work outline above on my property.

PROPERTY OWNER SIGNATURE _____

Mickey Hernandez
AUTHORIZED BY Mickey Hernandez

****NO DEPOSIT REQUIRED IS PAID ON JOB COMPLETION****



SEAL SCOPE

- 1.) CLEAN AREA THOROUGHLY
 - 2.) APPLY SEAL COAT EVENLY
 - 3.) ALLOW TIME TO CURE
 - 4.) APPLY PARKING STALLS
 - 5.) APPLY ADA PARKING STALLS
 - 6.) APPLY NO PARKING AREAS
 - 7.) APPLY "DO NOT ENTER"
- APPROC 33,150 SQFT

TOTAL: \$11,852.00



REQUEST FOR APPROVAL OF THE QUARTERLY INVESTMENT REPORT

Attached is a quarterly report on District investments representing investments for the months of July 2024 – September 2024. 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, 2024 THRU SEPTEMBER 30, 2024

	BEGINNING BALANCE @ COST	No.	ADDITIONS AMOUNT	No.	DEDUCTIONS AMOUNT	INTEREST EARNED	ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)
RECAP											
ALL FUNDS											
GENERAL FUND	\$ 67,205,284.80	82	129,033,082.04	23	114,913,559.50	1,011,314.13	\$ 82,336,121.47	20.18%	\$ 82,336,121.47	\$ 82,336,121.47	\$ -
SCHOOL NUTRITION FUND	9,608,867.35	0	-	0	-	127,973.69	9,736,841.04	2.39%	9,736,841.04	9,736,841.04	-
DEBT SERVICE FUND	17,206,001.67	2	535,162.84	1	7,180,898.25	182,037.33	10,742,303.59	2.63%	10,742,303.59	10,742,303.59	-
CAPITAL PROJECTS FUND	292,234,974.07	1	31,000.00	18	9,179,587.96	3,945,065.52	287,031,451.63	70.33%	287,031,451.63	287,031,451.63	-
MEDICAL TRUST FUND	6,529,312.70	3	5,200,000.00	16	6,668,691.98	65,483.12	5,126,103.84	1.26%	5,126,103.84	5,126,103.84	-
WORKER'S COMP FUND	8,066,155.40	0	-	0	-	109,946.61	8,176,102.01	2.00%	8,176,102.01	8,176,102.01	-
SPECIAL FUNDS	269,518.85	1	1,262.68	3	5,248.11	3,569.36	269,102.78	0.07%	269,102.78	269,102.78	-
INSURANCE RECOVERY	10,855,750.43	0	-	1	7,570,217.15	43,645.67	3,329,178.95	0.82%	3,329,178.95	3,329,178.95	-
CHAPTER 313	1,331,208.33	-	-	-	-	18,160.59	1,349,368.92	0.33%	1,349,368.92	1,349,368.92	-
TOTAL	\$ 413,307,073.60	89	134,800,507.56	62	145,518,202.95	5,507,196.02	\$ 408,096,574.23	100.00%	\$ 408,096,574.23	\$ 408,096,574.23	\$ -
ALL INVESTMENTS											
TEXPOOL	\$ 31,298,177.99	75	100,060,730.91	18	79,568,807.61	228,989.03	\$ 52,019,090.32	12.75%	\$ 52,019,090.32	\$ 52,019,090.32	\$ -
TEXPOOL PRIME	342,445,303.93	13	27,169,559.50	42	58,379,178.19	4,743,270.39	315,978,955.63	77.43%	315,978,955.63	315,978,955.63	-
LONE STAR	967,494.81	0	-	0	-	12,882.95	980,377.76	0.24%	980,377.76	980,377.76	-
NEXBANK MONEY MARKET SAVINGS	11,046,597.72	0	-	0	-	153,272.99	11,199,870.71	2.74%	11,199,870.71	11,199,870.71	-
TEXSTAR	19,706,879.06	1	7,570,217.15	1	7,570,217.15	261,790.02	19,968,669.08	4.89%	19,968,669.08	19,968,669.08	-
TEXAS CLASS	7,842,620.09	0	-	0	-	106,990.64	7,949,610.73	1.95%	7,949,610.73	7,949,610.73	-
TOTAL	\$ 413,307,073.60	89	134,800,507.56	62	145,518,202.95	5,507,196.02	\$ 408,096,574.23	100.00%	\$ 408,096,574.23	\$ 408,096,574.23	\$ -

NOTES:

Weighted Average Maturity for ECISD is 1 day for all bank accounts and pooled investments.

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).

n

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).

PREPARED BY:

MORGAN EATON
 ASSISTANT DIRECTOR OF FINANCE

signature on file

ALBESSA CHAVEZ
 EXECUTIVE DIRECTOR OF FINANCE

signature on file

DEBORAH OTTMERS
 CHIEF FINANCIAL OFFICER

signature on file



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 QUARTERLY REPORT OF INVESTMENTS
 FOR THE PERIOD FROM JULY 1, 2024 THRU SEPTEMBER 30, 2024



	BEGINNING BALANCE @ COST	No.	ADDITIONS AMOUNT	No.	DEDUCTIONS AMOUNT	INTEREST EARNED	ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)	
TEXPOOL												
GENERAL FUND	\$ 21,419,791.79	74	100,059,468.23	15	79,563,559.50	97,445.98	\$ 42,013,146.50	80.76%	\$ 42,013,146.50	\$ 42,013,146.50	\$ -	
SCHOOL NUTRITION FUND	9,608,867.35	0	-	0	-	127,973.69	9,736,841.04	18.72%	9,736,841.04	9,736,841.04	-	
DEBT SERVICE FUND	-	0	-	0	-	-	-	0.00%	-	-	-	
MEDICAL TRUST FUND	-	0	-	0	-	-	-	0.00%	-	-	-	
WORKER'S COMP FUND	-	0	-	0	-	-	-	0.00%	-	-	-	
SPECIAL FUNDS	269,518.85	1	1,262.68	3	5,248.11	3,569.36	269,102.78	0.52%	269,102.78	269,102.78	-	
TEXPOOL	\$ 31,298,177.99	75	100,060,730.91	18	79,568,807.61	228,989.03	\$ 52,019,090.32	100.00%	\$ 52,019,090.32	\$ 52,019,090.32	\$ -	
% OF GRAND TOTAL	7.57%						12.75%					
TEXPOOL PRIME												
GENERAL FUND	\$ 19,121,815.35	7	21,403,396.66	7	35,350,000.00	450,231.37	\$ 5,625,443.38	1.78%	\$ 5,625,443.38	\$ 5,625,443.38	\$ -	
DEBT SERVICE FUND	17,206,001.67	2	535,162.84	1	7,180,898.25	182,037.33	10,742,303.59	3.40%	10,742,303.59	10,742,303.59	-	
CAPITAL PROJECTS 2024A	197,022,489.99	1	31,000.00	17	8,962,761.58	2,646,761.33	190,737,489.74	60.36%	190,737,489.74	190,737,489.74	-	
CAPITAL PROJECTS 2024B	95,212,484.08	0	-	1	216,826.38	1,298,304.19	96,293,961.89	30.47%	96,293,961.89	96,293,961.89	-	
MEDICAL TRUST FUND	6,529,312.70	3	5,200,000.00	16	6,668,691.98	65,483.12	5,126,103.84	1.62%	5,126,103.84	5,126,103.84	-	
WORKER'S COMP FUND	7,353,200.14	0	-	0	-	100,453.05	7,453,653.19	2.36%	7,453,653.19	7,453,653.19	-	
TEXPOOL PRIME	\$ 342,445,303.93	13	27,169,559.50	42	58,379,178.19	4,743,270.39	\$ 315,978,955.63	100.00%	\$ 315,978,955.63	\$ 315,978,955.63	\$ -	
% OF GRAND TOTAL	82.85%						77.43%					
LONE STAR												
GENERAL FUND	\$ 254,539.55	-	-	-	-	3,389.39	\$ 257,928.94	26.31%	\$ 257,928.94	\$ 257,928.94	\$ -	
WORKER'S COMP FUND	712,955.26	-	-	-	-	9,493.56	722,448.82	73.69%	722,448.82	722,448.82	-	
LONE STAR	\$ 967,494.81	-	-	-	-	12,882.95	\$ 980,377.76	100.00%	\$ 980,377.76	\$ 980,377.76	\$ -	
% OF GRAND TOTAL	0.23%						0.24%					
NEXBANK MONEY MARKET												
GENERAL FUND	\$ 11,046,597.72	-	-	-	-	153,272.99	\$ 11,199,870.71	100.00%	\$ 11,199,870.71	\$ 11,199,870.71	\$ -	
NEXBANK MONEY MARKET	\$ 11,046,597.72	-	-	-	-	153,272.99	\$ 11,199,870.71	100.00%	\$ 11,199,870.71	\$ 11,199,870.71	\$ -	
% OF GRAND TOTAL	2.67%						2.74%					
TEXSTAR												
GENERAL FUND	\$ 8,851,128.63	1	7,570,217.15	0	-	218,144.35	\$ 16,639,490.13	83.33%	\$ 16,639,490.13	\$ 16,639,490.13	\$ -	
INSURANCE RECOVERY	10,855,750.43	0	-	1	7,570,217.15	43,645.67	3,329,178.95	16.67%	3,329,178.95	3,329,178.95	-	
TEXSTAR	\$ 19,706,879.06	1	7,570,217.15	1	7,570,217.15	261,790.02	\$ 19,968,669.08	100.00%	\$ 19,968,669.08	\$ 19,968,669.08	\$ -	
% OF GRAND TOTAL	4.77%						4.89%					
TEXAS CLASS												
GENERAL FUND	\$ 6,511,411.76	-	-	-	-	88,830.05	\$ 6,600,241.81	83.03%	\$ 6,600,241.81	\$ 6,600,241.81	\$ -	
CHAPTER 313	1,331,208.33	-	-	-	-	18,160.59	1,349,368.92	6.76%	1,349,368.92	1,349,368.92	-	
TEXAS CLASS	\$ 7,842,620.09	-	-	-	-	106,990.64	\$ 7,949,610.73	100.00%	\$ 7,949,610.73	\$ 7,949,610.73	\$ -	
% OF GRAND TOTAL	1.90%						1.95%					
TOTAL ALL INVESTMENTS	\$ 413,307,073.60	89	134,800,507.56	62	145,518,202.95	5,507,196.02	\$ 408,096,574.23	100.00%	\$ 408,096,574.23	\$ 408,096,574.23	\$ -	

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
REPORT OF EARNINGS
JULY 1, 2024 THRU JUNE 30 2025

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>TEXAS CLASS</u>	<u>TOTAL</u>
GENERAL	\$ 97,445.98	\$ 450,231.37	\$ 3,389.39	\$ 218,144.35	\$ 153,272.99	\$ 88,830.05	\$ 1,011,314.13
SCHOOL NUTRITION	127,973.69	-	-	-	-	-	127,973.69
DEBT SERVICE	-	182,037.33	-	-	-	-	182,037.33
CAPITAL PROJECTS	-	3,945,065.52	-	-	-	-	3,945,065.52
MEDICAL TRUST	-	65,483.12	-	-	-	-	65,483.12
WORKER'S COMP	-	100,453.05	9,493.56	-	-	-	109,946.61
SPECIAL FUNDS	3,569.36	-	-	-	-	-	3,569.36
INSURANCE REC	-	-	-	43,645.67	-	-	43,645.67
CHAPTER 313	-	-	-	-	-	18,160.59	18,160.59
	<u>\$ 228,989.03</u>	<u>\$ 4,743,270.39</u>	<u>\$ 12,882.95</u>	<u>\$ 261,790.02</u>	<u>\$ 153,272.99</u>	<u>\$ 106,990.64</u>	<u>\$ 5,507,196.02</u>
PERCENT OF TOTAL	4.16%	86.13%	0.23%	4.75%	2.78%	1.94%	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>TEXAS CLASS</u>	<u>COMPARISON 90 DAY T-BILL</u>
JULY 2024	5.3173%	5.4594%	5.3310%	5.3131%	5.5500%	5.4477%	5.2300%
AUGUST 2024	5.2977%	5.4434%	5.3175%	5.2939%	5.5000%	5.4314%	5.0900%
SEPTEMBER 2024	5.1637%	5.2797%	5.1719%	5.1324%	5.0000%	5.2917%	4.8500%
OCTOBER 2024							
NOVEMBER 2024							
DECEMBER 2024							
JANUARY 2025							
FEBRUARY 2025							
MARCH 2025							
APRIL 2025							
MAY 2025							
JUNE 2025							
AVERAGE FOR PERIOD	<u>5.2596%</u> (2)	<u>5.3942%</u> (2)	<u>5.2735%</u> (2)	<u>5.2465%</u> (2)	<u>5.3500%</u> (2)	<u>5.3903%</u> (2)	<u>5.0567%</u> (3)





REQUEST FOR APPROVAL OF DATA SHARING AGREEMENT BETWEEN COURSEMOJO AND ECISD

This data sharing agreement between Coursemojo and ECISD will provide our students with access to a large language model AI virtual tutor in Reading/Language Arts in our 6th grade classrooms at Wilson and Young MS and Bowie MS. Students will be able to access help anytime during instruction or at home. The Coursemojo application allows students to ask for help with vocabulary, or any concept they do not understand. The application will answer questions in real time and will also provide the teacher with a summary of what the students are asking and how students are responding.

This application is great during instruction when teachers engage in small group instruction. While the teacher is focused on their targeted small group, students who are working independently have access to the virtual tutor, which will help students with support when they do not understand what they are reading.

Data collected for this project is included in Exhibit B of the data sharing agreement. The agreement is written on our ECISD data sharing agreement template.



DATA SHARING AGREEMENT

This Data Sharing Agreement is made between Coursemojo (“Provider”) and the Ector County Independent School District (“District”). The District and Provider will be referred to individually as a “Party” and collectively referred to as the “Parties”.

1. DEFINITION, USE, AND TREATMENT OF DATA.

- A. Data shall include, but is not limited to, the following: student data, employee data, metadata, user content, course content, materials, and any and all data and information that the District (or any authorized end user(s)) uploads or enters through their use of the Provider's services. Data also includes all personally identifiable information in education records, directory data, and other non- public information. Student data specifically includes any information pertaining to students enrolled in the District and former students, in any format, maintained by the District, and may include “educational records” as defined by the Family Educational Rights and Privacy Act (“FERPA”). A specific list of data to be shared is provided in the Appendix.
- B. The District owns and retains rights, title and interest to, or has appropriate possessory rights in, Data. Provider makes no claim of license, title or ownership to or in Data.
- C. All Data accessed or used by the Provider shall at all times be treated as confidential by Provider and shall not be copied, used, or disclosed by Provider for any purpose not related to providing services to the District. As outlined in more detail below, Provider recognizes that personally identifiable information is protected against disclosure by Federal and State Statutes and Regulations, and Provider agrees to comply with said restrictions.

2. PURPOSE, SCOPE, AND DURATION.

- A. For Provider to provide services to the District it may become necessary for the District to share certain Data related to the District’s students, employees, business practices, and/or intellectual property.



DATA SHARING AGREEMENT

- B. The Parties acknowledge that the District is subject to FERPA, which law and supporting regulations generally address certain obligations of an educational agency or institution that receives federal funds regarding disclosure of personally identifiable information in education records. As set forth in more detail below, the Parties agree that the Provider is a “school official” under FERPA and has a legitimate educational interest in personally identifiable information from education records because Provider:
- (1) provides an institutional service or function for which the District would otherwise use employees;
 - (2) is under the direct control of the District with respect to the use and maintenance of education records; and
 - (3) is subject to the requirements of FERPA governing the use and disclosure of personally identifiable information from education records.
- C. The parties expect and anticipate that the Provider may receive personally identifiable information in education records from the District only as an incident of service or training that Provider provides to the District pursuant to this Agreement and Services Agreement. Provider shall be permitted to use any such personally identifiable information in education records as a function of performing its duties and obligations. Provider represents that it shall not use or further disclose any personally identifiable information in education records other than as a function of performing its duties and obligations.
- D. This Agreement becomes effective immediately upon the date of execution and shall remain in effect during the time that Provider provides services to the District. Provider agrees to use said Data solely for the purposes of providing services to the District.



DATA SHARING AGREEMENT

- E. At the conclusion of this Agreement, Provider agrees to destroy or transfer to the District under the direction of the District all Data relating to the District, its students, and its employees that Provider may have in its possession or in the possession of any subcontractors or agents to which the Provider may have transferred Data within five business days of the conclusion of this Agreement, unless otherwise agreed by the Parties in writing.
3. **DATA COLLECTION.**
- A. Provider will only collect Data necessary to fulfill its duties as outlined in this Agreement and the Services Agreement.
4. **DATA USE.**
- A. Provider will use Data only for the purpose of fulfilling its duties and providing services under this Agreement, and for the improving of services under this Agreement and the Services Agreement.
5. **DATA DE-IDENTIFICATION.**
- A. Provider may use de-identified Data for product development, research, or other purposes. De-identified Data will have all direct and indirect personal identifiers removed. This includes, but is not limited to, name, identification numbers, dates of birth, demographic information, location information, and school identification. Further, Provider agrees not to attempt to re-identify de-identified Data and not to transfer de-identified Data to any party authorized to receive such Data pursuant to this Agreement unless that party agrees not to attempt re-identification.
6. **MARKETING AND ADVERTISING PROHIBITED.**
- A. Provider shall not use any Data to advertise or market to students, their parents, or District employees or officials.



DATA SHARING AGREEMENT

7. DATA MINING.

- A. Provider is prohibited from mining Data for any purposes other than those agreed to in writing by the Parties. Data mining or scanning of user content for the purpose of advertising or marketing to students or their parents is prohibited. Data mining is defined as the process of analyzing data from different perspectives and summarizing it into useful information by finding correlations or patterns among data fields in relational databases.

8. DATA SHARING.

- A. Provider shall not share Data with any additional parties, including but not limited to an authorized subcontractor or non-employee agent, without prior written consent of the District or as authorized by the District pursuant to the Services Agreement.
- B. In the event any person(s) seeks to access any Data beyond the access that is provided to Provider's employees for purposes of providing services to the District under this Agreement or beyond the access that is granted by the District under the Services Agreement, Provider will immediately inform the District of such request in writing unless expressly prohibited by law or judicial order. The District will respond to all requests for Data received by Provider; Provider will not respond in any way to such requests for Data unless required by law. Provider shall only retrieve requested Data upon receipt of, and in accordance with, written directions by the District, and Provider shall only provide such Data with express written consent from the District.
- C. Should Provider receive a court order or lawfully issued subpoena seeking the release of such Data or information, Provider shall immediately provide notification in writing to the District of its receipt of such court order or lawfully issued subpoena and shall



DATA SHARING AGREEMENT

immediately provide the District with a copy of such court or lawfully issued subpoena prior to releasing the requested Data or information.

9. DATA TRANSFER OR DESTRUCTION.

- A. Provider will ensure that all Data in its possession and in the possession of any subcontractors or agents to which the Provider may have transferred Data are destroyed or transferred to the District under the direction of the District when the Data are no longer needed for the specified purpose, but in no event later than within five business days of the termination of this Agreement.

10. RIGHTS AND LICENSE IN AND TO DATA.

- A. Parties agree that all rights, including all intellectual property rights, to Data shall remain the exclusive property of the District, and Provider has a limited, nonexclusive license solely for the purpose of performing its obligations as outlined in the Agreement and the Services Agreement. This Agreement does not give Provider any rights, implied or otherwise, to Data, content, or intellectual property, except as expressly stated in the Agreement or the Services Agreement. This includes the right to sell or trade Data.

11. ACCESS.

- A. Any Data held by Provider will be made available to the District immediately upon request by the District.

12. SECURITY CONTROLS.

- A. Provider shall store and process Data in accordance with industry best practices. This includes appropriate administrative, physical, and technical safeguards to secure Data from unauthorized access, disclosure and use.
- B. Provider shall conduct periodic risk assessments and remediate any identified security vulnerabilities in a timely manner.



DATA SHARING AGREEMENT

- C. Provider shall also have a written incident response plan, which shall include, but is not limited to, prompt notification to the District in the event of a security or privacy incident, as well as procedures for responding to a breach of any of the District's Data in Provider's possession. Provider agrees to share its incident response plan upon request.

13. NOTIFICATION OF AMENDMENTS TO POLICIES.

- A. Provider shall not change how Data is collected, used, or shared under the terms of this Agreement in any way without advance notice to, and consent from, the District.
- B. Provider shall provide notice to the District of any proposed change to its Terms of Use, Privacy Policy, and/or any similar policies/procedures thirty (30) days prior to the implementation of any such change. The District may terminate the Agreement with Provider upon notification of amendment to such terms.

14. NOTIFICATION OF DATA BREACH.

- A. When Provider becomes aware of a disclosure or security breach concerning any Data covered by this Agreement, Provider shall immediately notify the District and take immediate steps to limit and mitigate the damage of such security breach to the greatest extent possible.
- B. The Parties agree that any breach of the privacy and/or confidentiality obligation set forth in the Agreement may, at the District's discretion, result in the District immediately terminating this Agreement and refusing to enter into a contract with Provider or otherwise allow Provider access to any District Data for a period of not less than five (5) years.
- C. In addition to and notwithstanding any termination provision set forth in the underlying agreement(s) in which the District shares Data with Provider, this Agreement and such underlying agreement(s) may be terminated by the District if Provider fails to cure such



DATA SHARING AGREEMENT

breach within thirty (30) days of receiving written notice from the District of such breach provided that it was directly caused by the Provider's actions or omissions (or such longer time necessary to cure such breach if the breach cannot be cured in 30 days). The Party in breach shall identify to the non-breaching Party all steps taken to cure such breach and the estimated timeframe for such cure.

15. INDEMNIFICATION.

- A. Provider shall indemnify and hold harmless the District and its officers, agents, subcontractors, and employees, from any and all claims, losses, suits, or liability, including reasonable attorneys' fees for damages or costs directly resulting from the acts or omissions of Provider that directly cause a breach of personally identifiable information or data, or its officers, agents, subcontractors, or employees while performing under this Agreement.

16. TERMINATION.

- A. The District may terminate this agreement at any time at its discretion upon written notification to Provider. If the District terminates the Agreement, or if Provider ceases to perform services for the District that requires access to Data, Provider shall return to the District all Data delivered to it or collected during the course of the Agreement. Further, Provider shall certify to the District in writing within five (5) business days of the notice of termination to Provider that all copies of the Data stored in any manner by Provider have been returned to the District and permanent erasure or destruction. These industry best practices include, but are not limited to, ensuring that all files are completely overwritten and are unrecoverable. Industry best practices do not include simple file deletions or media high-level formatting operations.

17. SEVERABILITY.



DATA SHARING AGREEMENT

A. The provisions of this Agreement are severable. If a court of competent jurisdiction determines that any portion of this Agreement is invalid or unenforceable, the court’s ruling will not affect the validity or enforceability of the other provisions of this Agreement.

18. ENTIRE AGREEMENT.

A. This document states the entire agreement between Provider and the District with respect to its subject matter and supersedes any previous and contemporaneous or oral representation, statements, negotiations, or agreements. For avoidance of doubt, the limitation of liability provision set forth in the Services Agreement will apply to this Agreement.

19. GOVERNING LAW AND JURISDICTION.

A. This Agreement is governed by the laws of the State of Texas. Venue shall lie in Ector County, Texas for any dispute arising out of this Agreement.

Coursemojo

Provider

Signature of Authorized Representative

Maura Bonanni

Printed Name

COO

Position

2024-10-29

Date

Ector County Independent School District

Signature of Authorized Representative

Printed Name

Position

Date



DATA SHARING AGREEMENT

APPENDIX

EXHIBIT "A"

DESCRIPTION OF SERVICES FROM PROVIDER:

Provide licenses and support for the implementation of Mojo, an AI-powered assistant teacher.

EXHIBIT “ B”

SCHEDULE OF DATA

Instructions: Provider should identify if District data is collected to provide the described services. If District data is collected to provide the described services, check the boxes indicating the data type collected. If there is data collected that is not listed, use the “Other” category to list the data collected.



We do not collect District Data to provide the described services.

We do collect District Data to provide the described services.

SCHEDULE OF DATA

Category of Data	Elements	Check if used by your system
Application Technology Meta Data	IP Addresses of users, Use of cookies etc.	<input checked="" type="checkbox"/>
	Other application technology meta data-Please specify:	<input checked="" type="checkbox"/>
Application Use Statistics	Meta data on user interaction with application- Please specify: We collect anonymous and aggregated usage data for various user-facing features of our application	<input checked="" type="checkbox"/>
Assessment	Standardized test scores	<input checked="" type="checkbox"/>
	Observation data	<input type="checkbox"/>
	Other assessment data-Please specify: BOY and EOY MAP ELA Results/Data	<input checked="" type="checkbox"/>
Attendance	Student school (daily) attendance data	<input type="checkbox"/>
	Student class attendance data	<input type="checkbox"/>
Communications	Online communications that are captured (emails, blog entries)	<input type="checkbox"/>
Conduct	Conduct or behavioral data	<input type="checkbox"/>
	Date of Birth 342	<input type="checkbox"/>

Demographics	Place of Birth	<input type="checkbox"/>
	Gender	<input checked="" type="checkbox"/>
	Ethnicity or race	<input checked="" type="checkbox"/>
	Language information (native, preferred, or primary language spoken by student)	<input type="checkbox"/>
	Other demographic information-Please specify:	<input type="checkbox"/>
Enrollment	Student school enrollment	<input checked="" type="checkbox"/>
	Student grade level	<input checked="" type="checkbox"/>
	Homeroom	<input type="checkbox"/>
	Guidance counselor	<input type="checkbox"/>
	Specific curriculum programs	<input type="checkbox"/>
	Year of graduation	<input type="checkbox"/>
	Other enrollment information-Please specify:	<input type="checkbox"/>
Parent/Guardian Contact Information	Address	<input type="checkbox"/>
	Email	<input type="checkbox"/>
	Phone	<input type="checkbox"/>
Parent/Guardian ID	Parent ID number (created to link parents to students)	<input type="checkbox"/>
Parent/Guardian Name	First and/or Last	<input type="checkbox"/>
Schedule	Student scheduled courses	<input type="checkbox"/>
	Teacher names	<input type="checkbox"/>
Special Indicator	English language learner information	<input checked="" type="checkbox"/>
	Low income status	<input checked="" type="checkbox"/>
	Medical alerts /health data	<input type="checkbox"/>
	Student disability information	<input checked="" type="checkbox"/>
	Specialized education services (IEP or 504)	<input checked="" type="checkbox"/>
	Living situations (homeless/foster care)	<input type="checkbox"/>
	Other indicator information-Please specify:	<input type="checkbox"/>

Student Contact Information	Address	<input type="checkbox"/>
	Email	<input checked="" type="checkbox"/>
	Phone	<input type="checkbox"/>
Student Identifiers	Local (School district) ID number	<input checked="" type="checkbox"/>
	State ID number	<input type="checkbox"/>
	Vendor/App assigned student ID number	<input checked="" type="checkbox"/>
	Student app username	<input checked="" type="checkbox"/>
	Student app passwords	<input type="checkbox"/>
	Other: Student Identifiers for Mojo Students only	
Student Name	First and/or Last	<input checked="" type="checkbox"/>
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	<input type="checkbox"/>
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	<input type="checkbox"/>
Student Survey Responses	Student responses to surveys or questionnaires	<input checked="" type="checkbox"/>
Student work	Student generated content; writing, pictures etc.	<input checked="" type="checkbox"/>
	Other student work data -Please specify:	<input type="checkbox"/>
Transcript	Student course grades	<input type="checkbox"/>
	Student course data	<input type="checkbox"/>
	Student course grades/performance scores	<input type="checkbox"/>
	Other transcript data -Please specify:	<input type="checkbox"/>

Transportation	Student bus assignment	<input type="checkbox"/>
	Student pick up and/or drop off location	<input type="checkbox"/>
	Student bus card ID number	<input type="checkbox"/>
	Other transportation data -Please specify:	<input type="checkbox"/>
Other	Please list each additional data element used, stored, or collected through the services defined in Exhibit A. If the additional data being requested will not fit in the box below, please add additional pages to the end of this document as appendices as needed.	<input type="checkbox"/>

Data for Mojo Participants
All participating 6th Grade students at Bowie Middle School

- * Student ID
- * First and Last Name
- * Gender
- * Race
- * Disability Status
- * ELL Status
- * FRL Status
- * BOY and EOY MAP ELA results
- * Teacher Survey Results (administered by Coursemojo) for participating Mojo teachers

Anonymized Data for Comparison Group (non-Mojo Participants) - at least 300 6th Grade students from schools similar to Bowie in terms of the demographics described above. Ector ISD will recommend comparison school/s. Anonymized demographic and academic data described above from other comparable non-Mojo schools.

As discussed, de-identified data from Bowie and selected comparison school/s will be shared with third-party researcher Mathematica for evaluation.



**REQUEST FOR APPROVAL OF WALSH GALLEGOS KYLE ROBINSON
& ROALSON 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
KYLE ROBINSON & ROALSON 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 Kyle Robinson & Roalson 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. All communications between the parties shall be deemed privileged, and all work product shall be protected from disclosure. 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. Confidential Relationship: All information furnished by the District to Law Firm hereunder, including their respective agents, and employees, shall be treated as confidential ("Confidential Information") and shall not be disclosed to third parties except as required by law or authorized in writing. Any Confidential Information of the District may be used by Law Firm only in connection with the Services. Law Firm agrees to protect the confidentiality of any Confidential Information in the same manner that it protects the confidentiality of its own proprietary and confidential information. Access to the Confidential Information shall be restricted to those of Law Firm's personnel engaged under this Agreement. All Confidential Information made available hereunder, including copies thereof, shall be returned in accordance with Law Firm's File Retention Policy or request by the District, whichever occurs first. The restrictions set forth in this section shall not apply to information that is or becomes in the public domain through no fault of Law Firm, is

independently developed by Law Firm, is provided to Law Firm by a third party who is not subject to a duty of confidentiality, or is required to be disclosed pursuant to law or legal process.

12. 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).

13. Generative AI: While representing District, Law Firm may use generative AI tools and technology like Westlaw to assist in legal research, document drafting and other legal tasks. This technology enables us to provide more efficient and cost-effective legal services. However, it is important to note that while generative AI can enhance the Firm's work, it is not a substitute for the expertise and judgment of the Firm's attorneys. The Firm will exercise professional judgment in using AI-generated content and ensure its accuracy and appropriateness in your specific matters. By entering into this agreement, District understands and agrees to the Firm's use of AI-assisted applications, including the Firm's limited, supervised use of those tools to process certain confidential information under the Firm's continuing monitoring to reasonably protect the confidentiality of all information.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

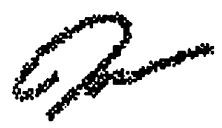
By: _____
(Signature)

(Print Name)

(Title)

(Date)

WALSH GALLEGOS KYLE ROBINSON & ROALSON P.C.



By: _____

Joe A. De Los Santos
Managing Shareholder

10/1/2024
(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
KYLE ROBINSON & ROALSON P.C.

Program for EFT/ACH Payments

Walsh Gallegos Kyle Robinson & Roalson P.C. is working to improve our services to you and assist you in saving time and money. To that end, we now offer our clients the option to pay their invoices electronically by either Electronic Funds Transfer (EFT) or Automated Clearing House (ACH) payment--instead of the traditional paper, check-by-mail method.

An EFT/ACH payment authorizes the client's bank to move funds from its bank account to the bank account of the authorized merchant (Walsh, Gallegos). This movement of funds is done between banks electronically—thus the term Electronic Funds Transfer (EFT) or Automated Clearing House (ACH). This electronic movement of funds between banks is more convenient, efficient, secure, and far less costly than the handling of paper checks.

If your district is interested in participating in our EFT/ACH payment program, please e-mail a request to WA-EFT@wabsa.com or call 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
KYLE ROBINSON & ROALSON P.C.

File Retention Policy

At the conclusion of a matter, the file is closed and all documents related to the file are gathered in a centralized location and properly labeled. This includes both paper and electronic documents. Because the nature of our work means that many matters may become active again, we have established a policy of maintaining our closed files for a period of 10 years. If a file is reopened, the 10 year period will start again after the file is closed again.

At the end of 10 years, we will notify clients that we will be destroying all files that have been closed for more than 10 years.* Clients will have 30 days from the date of the letter to let us know if they would prefer that the files be returned to them instead of being destroyed. Clients can also request a list of the files we plan on destroying and request to inspect the files before making a decision about whether or not to allow them to be destroyed. We will provide an estimate cost for delivering the files to clients if they choose to have the files returned to them instead of being destroyed. Any files that are destroyed will be done so at our expense.

For more information about our File Retention Policy please contact Vicki Limon at vlimon@wabsa.com or by calling 512.454.6864.

*Note that there are certain types of files that our attorneys may flag to hold for longer than 10 years before being destroyed. Clients can request a list of all of the closed matters that we have for them at any time by contacting Vicki Limon at vlimon@wabsa.com.



WALSH GALLEGOS
KYLE ROBINSON & ROALSON 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:

- EEOC Releases New Regulations for Pregnant Workers Fairness Act
- Attorney General Rule Updating Title II of the ADA Ensuring that Web Content and Mobile Apps are Accessible
- U.S. Department of Labor Increases Salary Threshold for Exempt Employees
- Final Title IX Regulations Released
- Supreme Court Clarifies Limits on Public Officials' Social Media Conduct
- Next Steps in Medicaid Review Process
- HB 3033 Crucial NEW Deadlines for Responding to PIA Requests
- New I-9 Form for Employment Eligibility Verification
- HB 114 Creates a New Mandatory DAEP Offense

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.

Name	Title	E-mail Address
Dr. Keeley Boyer	Interim Superintendent	keeley.boyer@ectorcountysd.org
Mr. Chris Stanley	Board President	chris.stanley@ectorcountysd.org
Mr. Mark Gabrylczyk	Executive Director of Special Services	mark.gabrylczyk@ectorcountysd.org
Mr. Joe Williamson	Special Education Behavior Supervisor	michael.williamson@ectorcountysd.org
Dr. Steve Brown Ms.	Board Secretary	brownrs@mygrande.net
Tammy Hawkins Ms.	Board Member	hawkinstammy76@gmail.com
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

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:
 2024-1226924

Date Filed:
 10/15/2024

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 Kyle Robinson & Roalson 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
	Robinson, Bridget	Austin, TX United States	X	
	Kyle, Paige	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.

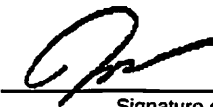
6 UNSWORN DECLARATION

My name is Joe De Los Santos, and my date of birth is 10/3/1971.

My address is 505 E. Huntland Drive, Suite 600, Austin, TX, 78752, 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 15th day of October, 20 24.
(month) (year)


Joe De Los Santos, Managing Shareholder
 Signature of authorized agent of contracting business entity
 (Declarant)

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AG FARM DESIGN UPDATE

Parkhill Architects will present to the Interim Superintendent and Board of Trustees an update on the new ag farm facility design. Items to be discussed include the project scope/schedule, site plan, floor plans, exterior design concept, next steps, and questions from the trustees.



NEW AG FARM FACILITY

BOARD MEETING PRESENTATION
ECTOR COUNTY ISD
2024.11.19

MEETING AGENDA

SCOPE TO BUDGET

SITE & LOCATION

FLOOR PLAN CONCEPT

SAMPLE PROJECT IMAGES

EXTERIOR VIEW CONCEPTS

SCHEDULE

SCOPE TO BUDGET

PRELIMINARY COST ESTIMATE

MUST HAVE

WANT TO HAVE (FUTURE EXPANSION)

- CLASSROOM
- HORTICULTURE
- AGRICULTURE
- ADMIN / FACULTY
- ARENA
- RESTROOM / JAN / STOR
- UTILITY
- SITE

- FUTURE PRACTICE ARENA
- FUTURE SHOW ROOM & EXERCISE AREA
- FUTURE FARROWING HOUSE
- FUTURE EWE BARN
- FUTURE MARKET & TOOL SHOP
- FUTURE EXERCISE ROOM
- FUTURE TEACHERS LOUNGE



TOTAL HARD COST ESTIMATE	\$5.5 - \$5.8 M
BUDGET	\$5.63 M
DELTA	(+/- \$200,000)

+ "MUST HAVE" ITEMS	\$3.8 M
TOTAL HARD COST ESTIMATE	\$9 - \$9.6 M
BUDGET	\$5.63 M
DELTA	(+/- \$4.0 M)

SITE & LOCATION

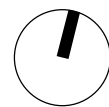
PROPOSED FACILITY LOCATION



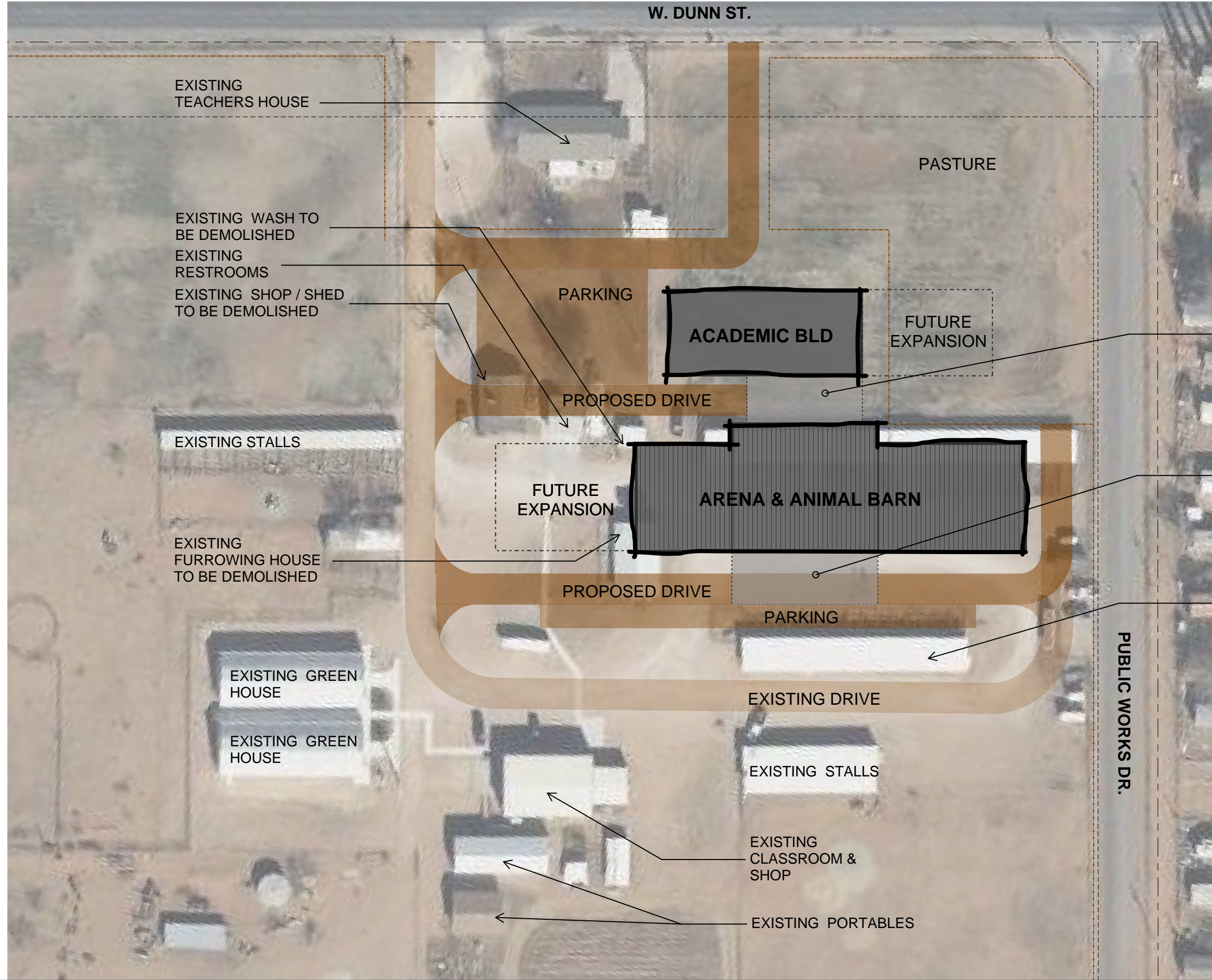


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EXISTING SITE & DEMOLITION



W. DUNN ST.



EXISTING TEACHERS HOUSE

EXISTING WASH TO BE DEMOLISHED

EXISTING RESTROOMS

EXISTING SHOP / SHED TO BE DEMOLISHED

EXISTING STALLS

EXISTING FURROWING HOUSE TO BE DEMOLISHED

EXISTING GREEN HOUSE

EXISTING GREEN HOUSE

EXISTING CLASSROOM & SHOP

EXISTING PORTABLES

PASTURE

PARKING

ACADEMIC BLD

FUTURE EXPANSION

PROPOSED DRIVE

FUTURE EXPANSION

ARENA & ANIMAL BARN

PROPOSED DRIVE

PARKING

EXISTING DRIVE

EXISTING STALLS

PUBLIC WORKS DR.

PROPOSED BREEZWAY

PROPOSED TRUCK / TRAILER DROP OFF

EXISTING PIG STALLS TO BE DEMOLISHED

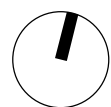
GENERAL NOTES

ALL SF SHOWN ON PLAN ARE CONCEPTUAL

PROPOSED DRIVES ARE TO BE GRAVEL

DRIVE LOOP & BUILDING ACCESS PENDING AHJ & FIRE MARSHALL REVIEW & APPROVAL










SITE SECURITY & ACCESS REVIEW PENDING FURTHER DEVELOPMENT



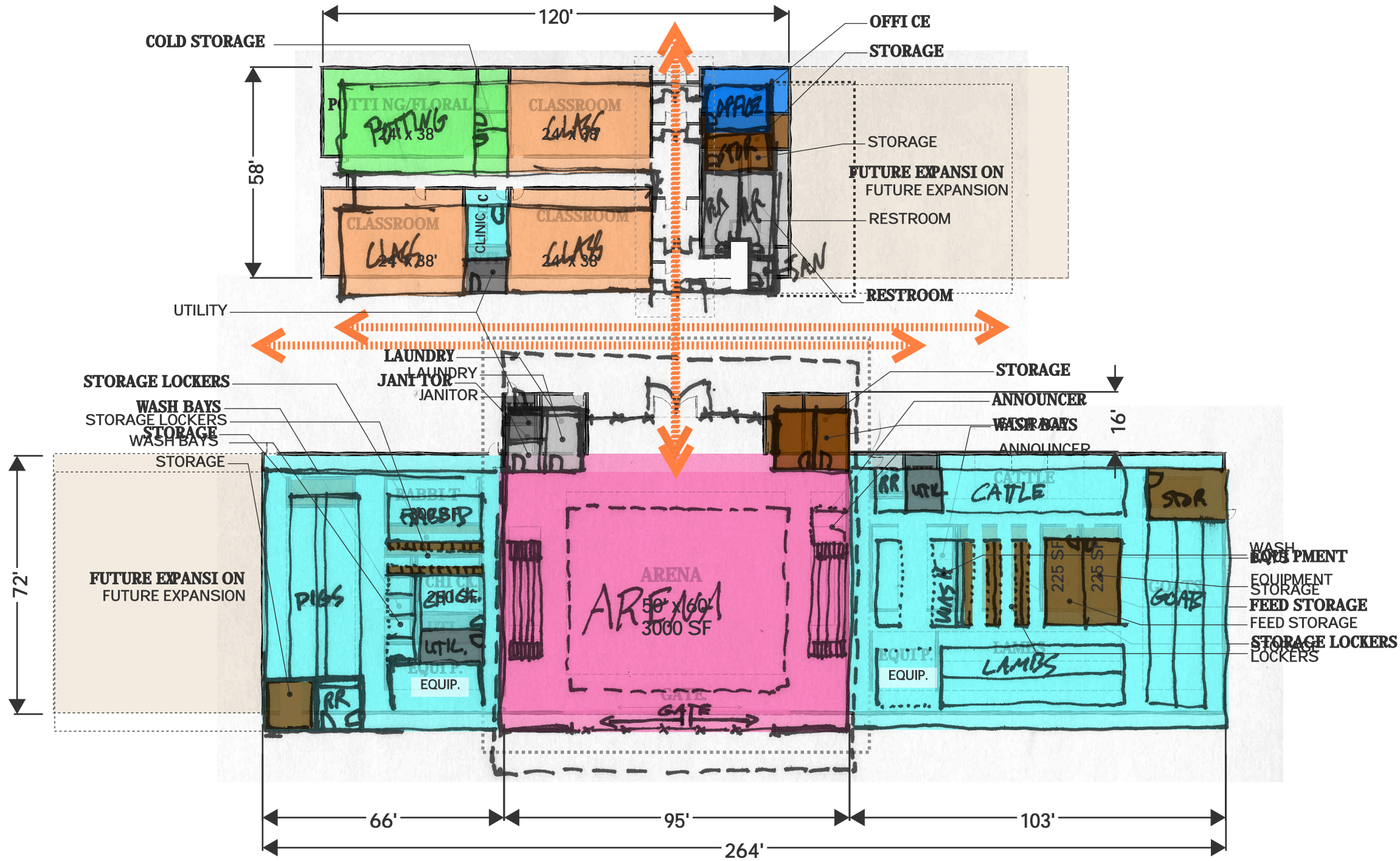
FLOOR PLAN CONCEPT

BUILDING LAYOUT PLAN

SPACE LEGEND

	CLASSROOM
	PEDESTRIAN CIRCULATION
	HORTICULTURE
	AGRICULTURE
	ADMIN / FACULTY
	ARENA
	RESTROOM / JAN / STOR
	UTILITY
	FUTURE EXPANSION

*ALL SF SHOWN ON PLAN ARE CONCEPTUAL

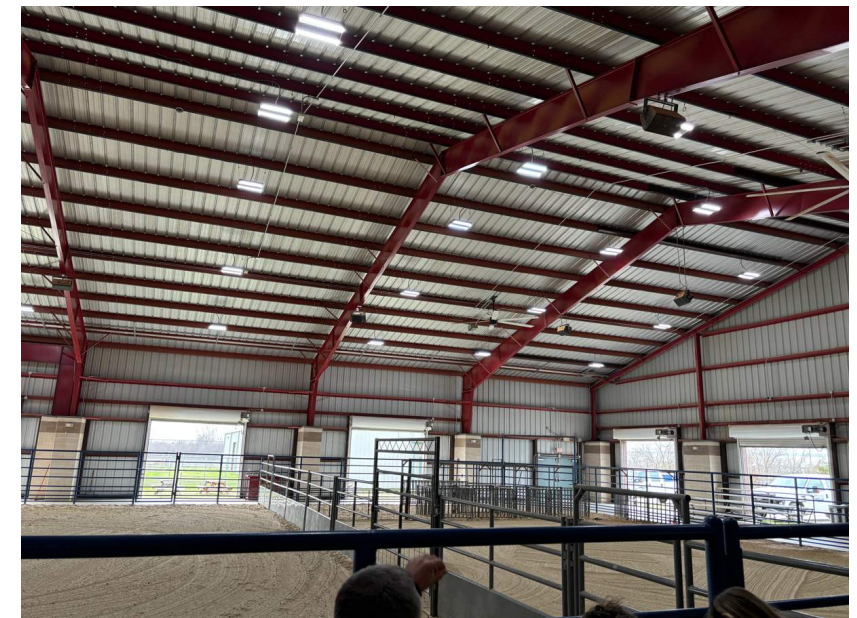
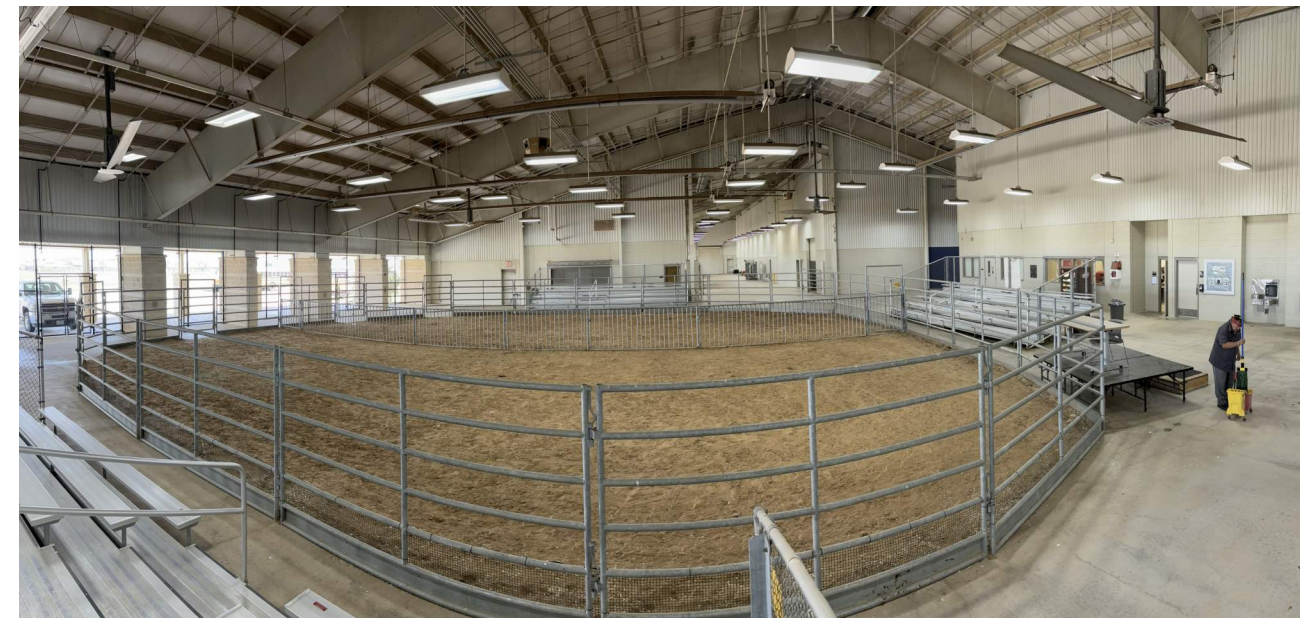
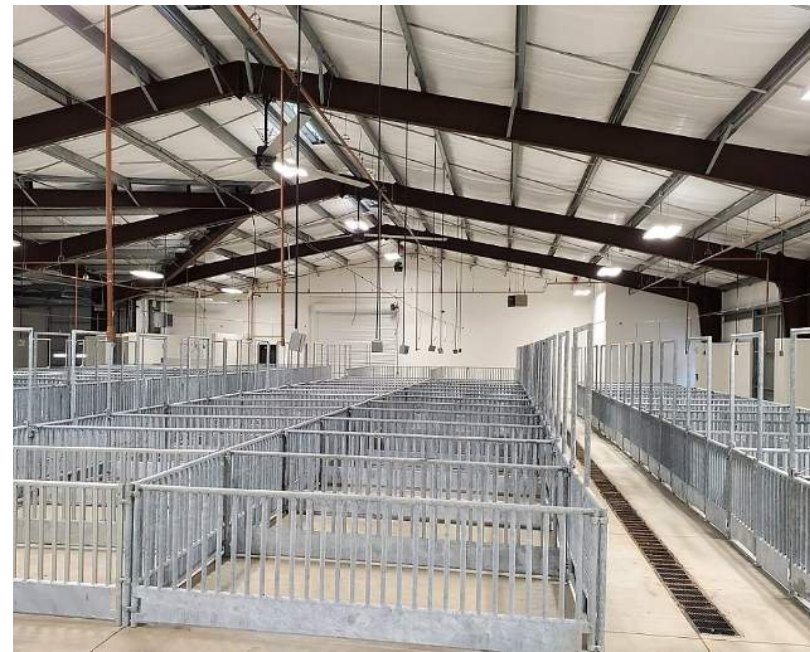


PROGRAM QUANTITIES

LIVESTOCK	
PIGS	20 5'X8' PENS
LAMBS	20 5'X8' PENS
GOATS	20 5'X8' PENS
CATTLE	5 10'X12' PENS
RABBITS	300 SF ROOM
CHICKENS	250 SF ROOM
WASH BAYS	
PIGS	4 5'X7' GATED BAYS
CATTLE, LAMBS, GOATS	1 7'X22' OPEN BAY WITH TIE OFFS
STORAGE	
PIGS	20 2'X2 1/2' CAGES
CATTLE, LAMBS, GOATS	45 2'X2 1/2' CAGES
CATTLE	225 SF FEED STORAGE ROOM
CATTLE	225 SF EQUIPMENT STORAGE ROOM
BARN	2 125 SF GENERAL STORAGE ROOMS
ARENA	2 150 SF GENERAL STORAGE ROOMS
CLASSROOMS	
MULTI-USE CLASSROOMS	3 900 SF ROOMS
HORTICULTURE	1 900 SF ROOM

SAMPLE PROJECTS

REFERENCE IMAGES



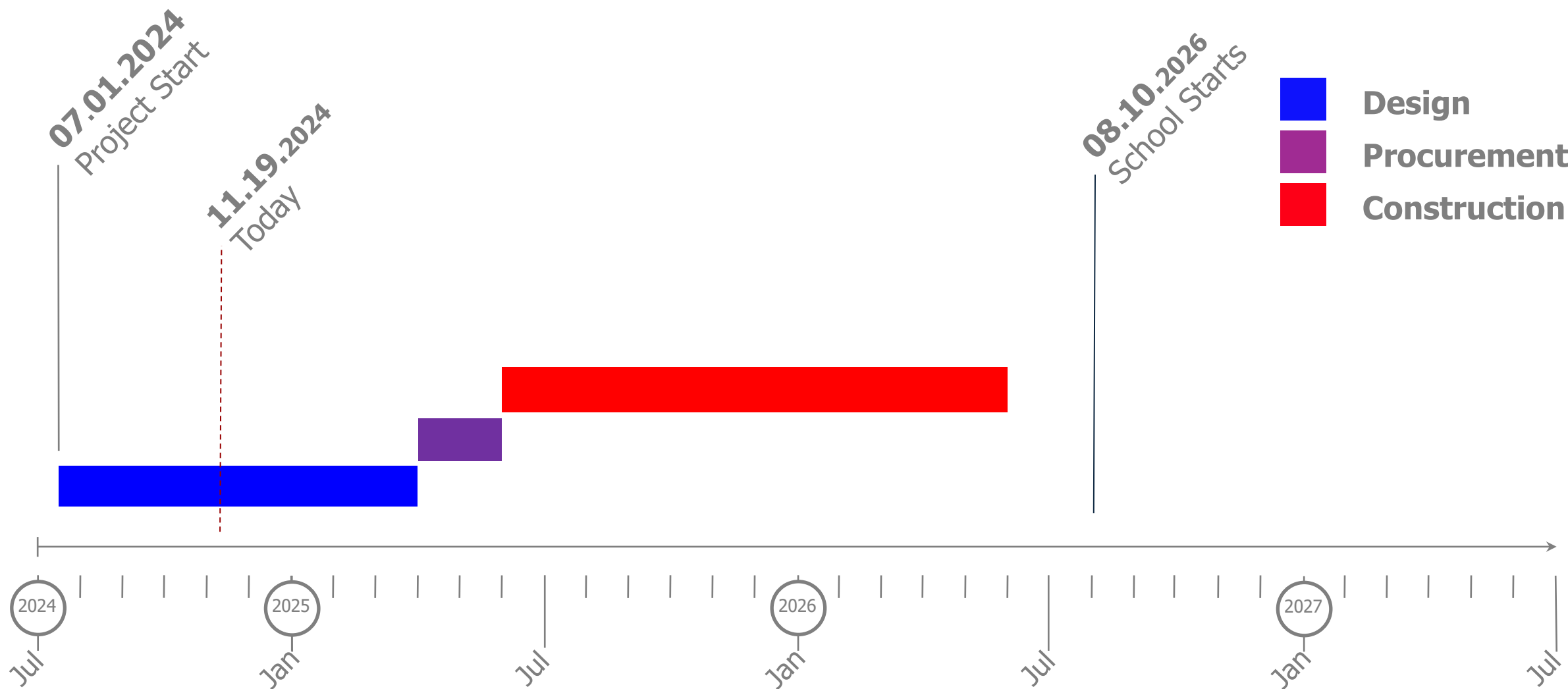
EXTERIOR VIEW CONCEPTS

DESIGN IMAGES



SCHEDULE

DESIGN & CONSTRUCTION



Parkhill

ECISD



INFORMATION ITEMS

- Financials
- Purchases Over \$50,000 Informational Report
- Routine Personnel Report
- Added Bus Driver Recruitment and Retention Stipend



FINANCIALS

The financial statements for the three required adopted budgets for the most recently closed month for the current fiscal year follow.

GENERAL FUND (199) YTD BUDGET REPORT
 SEPTEMBER 30, 2024

FOR 2025 03

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
199 GENERAL FUND							
00 GENERAL LEDGER AND REVENUE	-337,223,000	-4,675,198	-341,898,198	-40,809,349.77	.00	301,088,848.23	11.9%
11 INSTRUCTION	200,591,101	959,857	201,550,958	32,726,217.03	127,347,221.53	41,477,519.44	79.4%
12 INSTRUCTIONAL RES & MEDIA SERV	2,080,846	438,578	2,519,424	325,459.30	1,533,058.22	660,906.48	73.8%
13 CURRICULUM & STAFF DEVELOPMENT	9,812,543	30	9,812,573	1,957,555.09	4,244,787.96	3,610,229.95	63.2%
21 INSTRUCTIONAL LEADERSHIP	5,236,712	-30	5,236,682	1,314,750.11	3,093,574.20	828,357.69	84.2%
23 SCHOOL LEADERSHIP	19,788,203	850,279	20,638,482	4,379,377.81	14,238,399.25	2,020,704.94	90.2%
31 GUID, COUNS & EVALUATION SERVS	16,622,717	0	16,622,717	3,185,459.69	11,832,004.57	1,605,252.74	90.3%
32 SOCIAL WORK SERVICES	1,898,930	0	1,898,930	223,073.32	979,761.42	696,095.26	63.3%
33 HEALTH SERVICES	3,206,566	0	3,206,566	536,390.31	2,266,357.86	403,817.83	87.4%
34 STUDENT TRANSPORTATION	10,848,013	892,530	11,740,543	1,427,616.15	4,948,497.66	5,364,429.19	54.3%
36 CO/EXTRACURRICULAR ACTIVITIES	8,062,579	86,617	8,149,196	1,237,606.79	2,915,591.95	3,995,997.26	51.0%
41 GENERAL ADMINISTRATION	8,517,284	185,000	8,702,284	2,169,268.75	5,372,091.95	1,160,923.30	86.7%
51 FACILITIES MAINT & OPERATIONS	36,845,955	715,814	37,561,769	7,233,481.29	19,589,830.39	10,738,457.32	71.4%
52 SECURITY & MONITORING SERVICES	8,225,177	176,135	8,401,312	1,329,850.01	3,531,866.41	3,539,595.58	57.9%
53 DATA PROCESSING SERVICES	9,325,521	423,986	9,749,507	2,724,393.61	5,224,983.14	1,800,130.25	81.5%
61 COMMUNITY SERVICES	1,511,998	375,000	1,886,998	633,545.14	978,256.17	275,196.69	85.4%
71 DEBT SERVICE	1,388,000	12,000	1,400,000	155,441.85	754,577.45	489,980.70	65.0%
81 FACILITIES ACQUISITION & CONST	3,000,000	1,759,526	4,759,526	23,507.08	1,666,025.03	3,069,993.89	35.5%
99 INTERGOVERNMENTAL CHARGES	2,260,855	0	2,260,855	519,137.75	1,741,717.25	.00	100.0%
TOTAL GENERAL FUND	12,000,000	2,200,124	14,200,124	21,292,781.31	212,258,602.41	219,351,259.72	1644.7%
TOTAL REVENUES	-337,748,000	-4,675,198	-342,423,198	-40,809,349.77	.00	301,613,848.23	
TOTAL EXPENSES	349,748,000	6,875,322	356,623,322	62,102,131.08	212,258,602.41	82,262,588.51	
GRAND TOTAL	12,000,000	2,200,124	14,200,124	21,292,781.31	212,258,602.41	219,351,259.72	1644.7%

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** END OF REPORT - Generated by BAUMANN, DUSTY **

SCHOOL NUTRITION (240) YTD BUDGET REPORT
 SEPTEMBER 30, 2024

FOR 2025 03

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
240 SCHOOL NUTRITION							
00 GENERAL LEDGER AND REVENUE	-20,327,315	-2,230,730	-22,558,045	-6,367,525.73	.00	-16,190,519.27	28.2%
35 FOOD SERVICE	20,327,315	3,691,340	24,018,655	3,709,556.24	11,371,904.65	8,937,194.11	62.8%
TOTAL SCHOOL NUTRITION	0	1,460,610	1,460,610	-2,657,969.49	11,371,904.65	-7,253,325.16	596.6%
TOTAL REVENUES	-20,327,315	-2,230,730	-22,558,045	-6,367,525.73	.00	-16,190,519.27	
TOTAL EXPENSES	20,327,315	3,691,340	24,018,655	3,709,556.24	11,371,904.65	8,937,194.11	
GRAND TOTAL	0	1,460,610	1,460,610	-2,657,969.49	11,371,904.65	-7,253,325.16	596.6%
** END OF REPORT - Generated by BAUMANN, DUSTY **							

DEBT SERVICE (599) YTD BUDGET REPORT
 SEPTEMBER 30, 2024

FOR 2025 03

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
599 DEBT SERVICE FUND							
00 GENERAL LEDGER AND REVENUE	-46,249,195	0	-46,249,195	-677,715.30	.00	-45,571,479.70	1.5%
71 DEBT SERVICE	16,849,195	0	16,849,195	7,179,898.25	9,664,148.75	5,148.00	100.0%
TOTAL DEBT SERVICE FUND	-29,400,000	0	-29,400,000	6,502,182.95	9,664,148.75	-45,566,331.70	-55.0%
TOTAL REVENUES	-46,249,195	0	-46,249,195	-677,715.30	.00	-45,571,479.70	
TOTAL EXPENSES	16,849,195	0	16,849,195	7,179,898.25	9,664,148.75	5,148.00	
GRAND TOTAL	-29,400,000	0	-29,400,000	6,502,182.95	9,664,148.75	-45,566,331.70	-55.0%

** END OF REPORT - Generated by BAUMANN, DUSTY **

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 MONTHLY REPORT OF TAX COLLECTIONS
 FOR THE PERIOD OF JULY 1, 2024 THRU SEPTEMBER 30, 2024

YEAR CURRENT TAX	OUTSTANDING COLLECTIBLE AS OF 2023 TAX ROLL	CUMULATIVE ADJUSTMENT	ADJUSTED ROLL	PRIOR MONTH'S COLLECTION CURRENT YEAR	CURRENT MONTH'S COLLECTION	UNCOLLECTED BALANCE	PERCENT UNCOLLECTED	
							OVERALL	CURRENT
2024	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
DELINQUENT TAX								
2023	7,921,932.34	(244,291.77)	7,677,640.57	711,085.97	155,766.37	6,810,788.23	85.97%	88.71%
2022	3,848,445.77	(27,166.30)	3,821,279.47	174,576.41	68,234.59	3,578,468.47	92.98%	93.65%
2021	1,902,603.23	(4,000.73)	1,898,602.50	78,722.46	38,282.31	1,781,597.73	93.64%	93.84%
2020	1,516,278.78	(367.84)	1,515,910.94	50,233.96	29,654.65	1,436,022.33	94.71%	94.73%
2019	1,277,172.83	(0.08)	1,277,172.75	31,390.69	19,084.48	1,226,697.58	96.05%	96.05%
2018	962,383.87	0.00	962,383.87	19,385.05	11,519.14	931,479.68	96.79%	96.79%
2017	799,821.83	0.00	799,821.83	10,548.68	6,349.41	782,923.74	97.89%	97.89%
2016	862,517.72	0.00	862,517.72	6,104.06	5,996.19	850,417.47	98.60%	98.60%
2015	777,307.59	(0.51)	777,307.08	3,373.89	5,184.54	768,748.65	98.90%	98.90%
2014	786,352.05	0.00	786,352.05	2,719.41	4,599.23	779,033.41	99.07%	99.07%
2013	534,144.48	(56,821.10)	477,323.38	2,205.92	2,718.89	472,398.57	88.44%	98.97%
2012+	2,885,025.85	(15,164.19)	2,869,861.66	4,091.54	9,223.03	2,856,547.09	99.01%	99.54%
			0.00					
TOTAL DELINQUENT TAX	24,073,986.34	(347,812.52)	23,726,173.82	1,094,438.04	356,612.83	22,275,122.95	92.53%	93.88%
CED # 24 SII TAXES	46,548.77	0.56	46,549.33	0.00	224.16	46,325.17	99.52%	99.52%
TOTAL ALL TAXES	24,120,535.11	(347,811.96)	23,772,723.15	1,094,438.04	356,836.99	22,321,448.12		
PENALTY / INTEREST / DISCOUNT						YEAR TO DATE		
				CURRENT P & I	0.00	0.00	0.00	
				DISCOUNTS	0.00	0.00	0.00	
				DELINQUENT YEAR P & I	350,763.38	168,227.07	518,990.45	
TOTAL PENALTY / INTEREST / DISCOUNT					350,763.38	168,227.07	518,990.45	
OTHER COLLECTIONS								
				TAXES W/O COLLECTED	0.00	0.00	0.00	
				TAX CERTIFICATES	936.12	56.27	992.39	
				LATE RENDITION FEES	(267.99)	4,834.03	4,566.04	
				RETURN CHECK COLLECTIONS	0.00	0.00	0.00	
				OTHER COSTS COLLECTED	0.00	0.00	0.00	
				SUSPENSE PAYMENTS	0.00	0.00	0.00	
				REFUNDS	0.00	0.00	0.00	
				CASH OVER / (SHORT)	0.00	0.00	0.00	
TOTAL OTHER					668.13	4,890.30	5,558.43	
TOTAL SCHOOL					1,445,869.55	529,730.20	1,975,599.75	

TOTAL	GENERAL FUND		DEBT SERVICE		TOTAL
	TAXES PAID	P + I + C	TAXES PAID	P + I + C	
	267,138.67	129,682.22	89,474.16	43,435.15	529,730.20



PURCHASES OVER \$50,000 INFORMATIONAL REPORT

The purchases over \$50,000 for the previous month of the current fiscal year follow. The report includes all such large purchases, regardless of required previous board approval.

As per Board Policy CH (local), the Superintendent is not required to obtain Board approval for the following types of budgeted purchases, regardless of cost:

1. A purchase made pursuant to a Board-approved interlocal contract or a cooperative purchasing program, in accordance with law;
2. A purchase made through a state purchasing program that satisfies the District's obligation for competitive purchasing [see CH(LEGAL) or CBB(LEGAL)]; or
3. A continuing or periodic purchase under a Board-approved bid or contract.

ECISD New Purchase Orders Over \$50,000 Report for October 2024

Item	PO Date	PO#	Vendor Name	Amount	General Comments	Approval Process	1st GL Account	Requestor	Department
1	10/15/2024	25004326	BASIN ABSTRACT & TITLE	\$ 5,260,000	NEW TRANSPORTATION FACILITY 8860-8866 NW LOOP 338	REAL ESTATE	693-81-6629-00-986-99-63124	SABLE CORRALES	DISTRICT OPERATIONS
2	10/16/2024	25004462	AIR TUTORS LLC	\$ 792,638	HIGH IMPACT TUTOR-OUTCOMES BASED-Rate cards for Burnet Elem, Cameron Elem, Cavazos Elem, Dowling Elem, LBJ Elem, Milam Elem, Pease Elem, Wilson & Young Middle School for Base Pay and Max Payout	TIPS 230807	211-11-6299-46-851-30-21125	SHEILA PRUITT	CURRICULUM & INSTRUCTION
3	10/09/2024	25004196	TRUE NORTH CONSULTING GROUP LLC	\$ 196,838	BOND 2023 DISTRICT-WIDE PA/BELL/CLOCK REFRESH 1ST PHASE	BUYBOARD 607-20	693-11-6639-00-864-11-70224	JENNIFER VALENCIA	INFORMATION TECHNOLOGY
4	10/24/2024	25004780	TRUE NORTH CONSULTING GROUP LLC	\$ 174,967	BOND 2023 DISTRICT-WIDE PA/BELL/CLOCK REFRESH 2ND PHASE	BUYBOARD 607-20	693-11-6639-00-864-11-70224	JENNIFER VALENCIA	INFORMATION TECHNOLOGY
5	10/16/2024	25004466	PRIMARY ARMS LLC	\$ 143,394	44 - SONS OF LIBERTY GUN WORKS LOYAL 9 M89 5.56 SBR 11.5" CARBINE GAS BARREL, 10.5" M89 HANDGUARD W/STEEL QD MOUNT, LIBERTY FIGHTING TRIGGER, LIBERTY CHARGING HANDLE, QUICK 50 AMBI SAFETY, A4 BUFFER SYSTEM, A2 FLASH HIDER, B5 FURNITURE, BUIS, 3 MAGS, SOFT CASE	BUYBOARD 698-23	199-52-6397-00-952-99-	KIMBERLEY JONES	DISTRICT POLICE DEPARTMENT
6	10/30/2024	25004959	BLUEFIN LLC	\$ 130,283	BURLESON ELEMENTARY-ROOF DESIGN FEES	ECISD AWARDED RFQ #24-10	693-81-6629-00-103-99-65224	SABLE CORRALES	DISTRICT OPERATIONS
7	10/30/2024	25004958	BLUEFIN LLC	\$ 95,024	TRAVIS ELEMENTARY-ROOF DESIGN FEES	ECISD AWARDED RFQ #24-10	693-81-6629-00-122-99-65224	SABLE CORRALES	DISTRICT OPERATIONS
8	10/16/2024	25004434	THE SEWELL FAMILY OR COMPANIES INC	\$ 72,150	2024 F350SD DRW 4WD CREW CAB XL 6.7L HI OUTPUT POWER STROKE DIESEL FRONT LICENSE PLATE KIT FX4 OFF ROAD PACKAGE SKID PLATES PLATFORM RUNNING BOARDS ENGINE BLOCK HEATER INFOTAINMENT SYSTEM POWER WINDOWS/SEATS AC/HEAT AND CRUISE CONTROL KEYLESS ENTRY/REMOTE START TRAILER BRAKE CONTROLER/SWAY UPFITTER SWTICHES	BUYBOARD 724-23	199-52-6631-00-952-99-	KIMBERLEY JONES	DISTRICT POLICE DEPARTMENT
9	10/17/2024	25004523	ALLEN TEINERT CONSTRUCTION	\$ 70,588	PRE-CONSTRUCTION-MIDDLE SCHOOL	ECISD AWARDED RFQ #24-26-2	693-81-6629-00-049-99-50024	SABLE CORRALES	DISTRICT OPERATIONS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
ODESSA, TX

MEMORANDUM

TO: DR. KEELEY BOYER, INTERIM SUPERINTENDENT OF SCHOOLS

FROM: DR. MATTHEW SPIVY, EXECUTIVE DIRECTOR OF HUMAN RESOURCES

RE: ROUTINE PERSONNEL REPORT FOR OCTOBER 2024

DATE: 10/31/2024

Elementary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
NONE			

Secondary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
LEWIS DENNIS	MATH	WILSON AND YOUNG MIDDLE	10/1/2024
DOUGLAS BRAMLEY	LANGUAGE AQUISITION	CROCKETT MIDDLE SCHOOL	10/14/2024
ASHLEY HUCKABAY	EINGLISH LANGUAGE	PERMIAN HIGH SCHOOL	10/15/2024
DAVID MUNIZ	TEEN LEAD/COACH	WILSON AND YOUNG MIDDLE	10/14/2024
NORMA ALONSO	EINGLISH LANGUAGE	ECTOR MIDDLE SCHOOL	10/25/2024

Administrative Level Recommendations

NAME	JOB CLASS	CAMPUS/DEPARTMENT	EFFECTIVE DATE
THERESA SMITH	VIRTUAL SPEECH PATHOLOGIST	SPED	10/22/2024
ANTHONY FORD	POLICE OFFICE	DIST POLICE	10/25/2024

Elementary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
MARIA RUBIO	DYSLEXIA	DYSLEXIA	10/10/2024
CLAUDIA CALLEROS	DYSLEXIA	DYSLEXIA	10/31/2024
MONICA RODRIGUEZ	FIFTH (REG) GRADE	ZAVALA ELEMENTARY	10/18/2024

Secondary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
NONE			

Administrative Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
PAULA HERNANDEZ	LICENSED VOCATIONAL NURSE	ODESSA HIGH SCHOOL	10/2/2024

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
Odessa, Texas

MEMORANDUM

TO: Dr. Keeley Boyer, Interim Superintendent of Schools
 FROM: Dr. Anthony Sorola, Associate Superintendent
 RE: Information Report for November 2024
 DATE: 11/19/2024

ADDED ADMINISTRATIVE PROFESSIONAL AND STIPEND/SUPPLEMENTAL PAY PLAN		
POSITION/GROUP	DUTIES PERFORMED/DAYS	STIPEND/PAY GRADE
STIPEND - Bus Driver Retention Stipend	Retention Stipend for Current ECISD Bus Drivers	up to \$2,100 - \$700 paid in December 2024, March 2025, and May 2025
STIPEND - Bus Driver Sign-On Stipend	Sign-On Stipend for New Hire ECISD Bus Drivers	up to \$3,000 - \$1,00 paid in December 2024, March 2025, and May 2025

RECLASSIFIED ADMINISTRATIVE PROFESSIONAL AND STIPEND/SUPPLEMENTAL PAY PLAN		
POSITION/GROUP	DUTIES PERFORMED/DAYS	STIPEND/PAY GRADE
SUPPLEMENTAL PAY - Student Services	School Action Fund (SAF) Student Orientation	Update from \$22/hour to \$32/hour

REMOVED ADMINISTRATIVE PROFESSIONAL AND STIPEND/SUPPLEMENTAL PAY PLAN		
POSITION/GROUP	DUTIES PERFORMED/DAYS	STIPEND/PAY GRADE