

Agenda of Regular Meeting

The Board of Trustees El Campo Independent School District

A Regular Meeting of the Board of Trustees of El Campo Independent School District will be held January 26, 2021, beginning at 7:00 PM in the ECHS Auditorium, 600 West Norris, El Campo, Texas 77437.

The subjects to be discussed are as listed below.

1. Call to Order/Opening Prayer/Pledge of Allegiance
2. Public Comment
3. Recognition
 - A. Governor Greg Abbott has declared January 2021 as School Board Recognition Month as a tribute to the hard-working school board members who play such an important role in our communities and schools. As elected officials, they are the voice of their communities, serving first and foremost in the best interest of our children. Dennis Rawlings serving 6 years, Anthony Dorotik serving 8 years, Ed Erwin serving 2 years, David Vallejo serving his first year, James Russell serving 12 years, Susan Nohavitza serving her first year and Greg Anderson serving 5 years. 4
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A. Texas Government Code § 551.074 (1) PERSONNEL MATTERS, to Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee	
9. Personnel	
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E. Students	
F. Community and Governmental Relations	
11. Adjournment	

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

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on Friday, January 22, 2021 at 4:00 p.m.

For the Board of Trustees



**STATE OF TEXAS
OFFICE OF THE GOVERNOR**

As we continue to face the unprecedented challenges presented by the novel coronavirus (COVID-19) pandemic, the importance of ensuring a better tomorrow by securing our young peoples' bright and precious futures has never been greater.

This year has brought the indispensable value of education into sharp focus as school districts across Texas continue to dedicate time and resources to ensure Texas students receive the best education possible regardless of the circumstances. Though we have encountered many new trials, the fact remains that a rigorous and well-rounded education serves as the best foundation upon which young Texans can build successful lives out of their dreams.

School boards play a vital role in our efforts to improve education in the Lone Star State. Across Texas, dedicated school boards work with parents, educators, and community members to create successful learning environments. Our school boards have also been instrumental in our state's educational response to COVID-19 by leading their districts in implementing safety measures, coordinating and facilitating online learning, and providing support to administrative staff, teachers, parents, and students.

While school districts will always face new challenges as they serve the needs of students, Texans can count on their school board members, along with other dedicated school officials, to weather these trials, create opportunities to discuss important issues, develop innovative solutions, and empower educators while remaining focused on their students' futures.

At this time, I encourage all Texans to join in recognizing and celebrating the work and success of our many school board members across Texas, and to remember that the children we nurture today will become the leaders of our state and nation tomorrow.

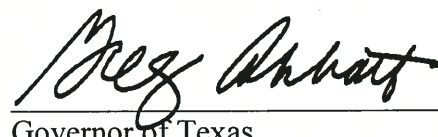
Therefore, I, Greg Abbott, Governor of Texas, do hereby proclaim January 2021 to be

School Board Recognition Month



in Texas, and urge the appropriate recognition whereof.

In official recognition whereof, I hereby affix my signature this the 14th day of December, 2020.


Governor of Texas

Action Required

Recommendation: Minutes of Previous Meetings

Impact/Rationale:

Program Description/Summary: According to policy BE (LOCAL), BOARD MEETINGS, MINUTES, board action shall be carefully recorded by the secretary or clerk; when approved, and these minutes shall serve as the legal record of official Board actions. The written minutes of all meetings shall be approved by vote of the Board and signed by the President and the Secretary of the Board.

ECISD Board Policy BE (LOCAL), BOARD MEETINGS

Effective Date January 26, 2021

Previous Board Action The Board approves minutes at each regular monthly meeting.

Future Action Expected None.

Background Information and Significant Issues

Attachments December 15, 2020 - Regular
January 14, 2021 – Public Hearing – 6:45
January 14, 2021 – Special – Financial Audit – 7:00

Submitted By Vicky Limas, Administrative Assistant to the Superintendent

Recommended for Approval Motion, second and majority vote to approve the minutes.

**Bob Callaghan,
Superintendent of Schools** I recommend you approve the minutes of previous meetings as part of the Consent Agenda.

Minutes of Regular Meeting

The Board of Trustees El Campo Independent School District

A Regular Meeting of the Board of Trustees of El Campo Independent School District was held December 15, 2020, at 7:00 PM in the ECHS Auditorium, 600 West Norris, El Campo, Texas 77437.

Notice: Pursuant to the Governor Abbott's Temporary Suspension of Open Meetings Laws issued on March 16, 2020, to advance the public health goal of limiting face to face meetings (also called "social distancing"), this meeting may be documented via telephone conference or videoconference, which will be audible to the Board and public and allow for two-way communication. The Board President, presiding officer or trustees may not be physically present at one location but a quorum will be required for the meeting on the videoconference or phone.

The public may access this meeting: See Meeting ID below and or Phone Number. An electronic copy of the agenda packet may be viewed at the following link www.ecisd.org. A recording of the meeting will be available for viewing on the District's website.

If you wish to address the Board of Trustees on an agenda or non-agenda topic for regular meetings or an agenda item the President or designee will call for public comments at the beginning of the meeting. All other public comment rules will be followed. After the close of public comment, the Board will proceed with the rest of the agenda that may be viewed or heard by the public online or on the phone.

A. meet.google.com/ipp-oogh-kwu
Phone Numbers: (US)+1 304-945-3640 PIN: 254 917 225#

MEMBERS PRESENT: Greg Anderson, Anthony Dorotik, Dennis Rawlings, James Russell, Susan Nohavitz, David Vallejo, Ed Erwin

MEMBERS ABSENT: None

OTHERS PRESENT: Bob Callaghan, David Bright, Dolores Trevino, Alicia Stary, Vicky Limas, Kyle Poenitzsch, Chris Skinner, Demetric Wells, Samantha Wortham, Rebecca Crowell, Mauri Couey, Elizabeth Tupa

Board President, James Russell called the meeting to order at 7:00 p.m. James Russell gave the opening prayer followed by the Pledge of Allegiance. There was a quorum present.

PUBLIC COMMENT: No Public Comment.

RECOGNITION: STATE LDE FFA Teams

A. STATE CHAMPION Sr Skills team- Out of 296 teams- Anna Rod, Hailey Peters, Bridget Dorotik
RESERVE CHAMPION Jr Skills team Out of 189 teams - Kinsley Cerny, Emily Glaze, and Sarah Spitzmiller

4th Place Sr. Quiz Team out of 637 - Kennedy Klatt - RESERVE CHAMPION Individual, Madison Rose,
Hannah Sutton, and Hailey Peters

8th Place Ag Issues Team out of 142 teams - Carter Hlavinka, Sydney Blair, Emorie Dornak, Brianna
Jensen, and Kolin Cerny.

B. Toya Mathews - Veteran's Day DVD

**CONSENT AGENDA: A motion was made made Anthony Dorotik and a second by Greg Anderson to
approve the consent agenda. Motion passed 7-0.**

A. Governance

1. Consider Approval of Minutes

a. November 17, 2020 6:45 p.m. Special - Public Hearing

b. November 17, 2020 Regular

B. Business and Support Services

2. Review of Monthly Financial Report for November 2020

3. Review of Checks Written for Month of November 2020

4. Review of Quarterly Investment Report

5. Approval of Contract Proposal submitted by Raba Kistner for Construction Materials
Observation and Testing Services - El Campo ISD Weight Room Building Project

6. Budget Amendment(s)

C. Personnel

D. Curriculum and Instruction

E. Students

PRESENTATION ITEMS

A. Governance

B. Business and Operations

C. Curriculum and Instruction

DISCUSSION AND ACTION ITEMS

1. Discussion and Action Items

A. Curriculum and Instruction

B. Business and Operations

1. Consideration of Change Order Possibilities with Polasek Construction to Address District
Facility Needs

C. Governance

REVIEW ITEMS

- A. Curriculum and Instruction
- B. Business and Operations
- C. Governance

CLOSED SESSION: Texas Government Code § 551.074 (1) PERSONNEL MATTERS, to Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee.

The President of the Board called for an Executive Session in accordance with Texas Government code § 551.074 (1) PERSONNEL MATTERS to Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee. The Board entered Closed Session at 7:39 p.m. and reconvened in Open Session at 9:05 p.m.

PERSONNEL

- A. Administrative Position Replacement Process
 - 2. Hutchins Assistant Principal
 - 3. Athletics

SUPERINTENDENT’S REPORT

- A. Governance
- B. Business and Support Services
- C. Personnel
- F. Curriculum and Instruction
- G. Students
- H. Community and Governmental Relations

There being no further business, the meeting adjourned at 9:03 p.m.

James Russell, President

Greg Anderson, Secretary

Minutes of Public Hearing

The Board of Trustees El Campo Independent School District

A Public Hearing of the Board of Trustees of El Campo Independent School District was held January 14, 2021, beginning at 6:47 PM in the ECHS Auditorium, 600 West Norris, El Campo, Texas 77437.

MEMBERS PRESENT: Anthony Dorotik, Dennis Rawlings, James Russell, Susan Nohavitza, David Vallejo. Ed Erwin was present via phone.

MEMBERS ABSENT: none

OTHERS PRESENT: David Bright, Alicia Stary, Dolores Trevino, Vicky Limas, Chris Skinner, Kyle Poenitzsch, Demetric Wells, Emily Lincke, Mike Brotherton

Board President, James Russell called the meeting to order at 6:45 p.m. James Russell gave the opening prayer followed by the Pledge of Allegiance. There was a quorum present.

1. Annual Report - Public Hearing on 2019-2020

- A. Public Hearing - The Board will Hold a Public Hearing to Discuss the El Campo Independent School District 2019-20 Annual Report containing:
 - Texas Academic Performance Report
 - District Accreditation Statuses
 - Campus Performance Objectives
 - Report on Violent or Criminal Incidents on Campuses
 - Student Performance in Post-Secondary Institutions
 - PEIMS Financial Standard Report (2018-19 Financial Actual Report)

There being no further business, meeting adjourned at 7:05 p.m.

James Russell, President

Greg Anderson, Secretary

Agenda of Special Board Meeting

The Board of Trustees El Campo Independent School District

A Special Board Meeting of the Board of Trustees of the El Campo Independent School District was held January 14, 2021, beginning at 7:00 PM in the ECHS Auditorium, 600 West Norris, El Campo, Texas 77437.

MEMBERS PRESENT: Anthony Dorotik, Dennis Rawlings, James Russell, Susan Nohavitz, David Vallejo. Ed Erwin was present via phone.

MEMBERS ABSENT: none

OTHERS PRESENT: David Bright, Alicia Stary, Dolores Trevino, Vicky Limas, Chris Skinner, Kyle Poenitzsch, Demetric Wells, Emily Lincke, Mike Brotherton

Board President, James Russell called the meeting to order at 6:45 p.m. James Russell gave the opening prayer followed by the Pledge of Allegiance. There was a quorum present

BUSINESS AND OPERATIONS

- A. Review and Consider Approval of the Annual Financial Audit and Compliance Report
- Presented by Mike Brotherton

CLOSED SESSION: There was no closed session

- A. Texas Government Code §551.074 (1) PERSONNEL MATTERS, to Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee.

There being no further business, meeting adjourned at 7:20 p.m.

James Russell, President

Greg Anderson, Secretary

Action Required

Agenda Item: 4.A.2

Meeting Date: January 26, 2021

Submitted by: David Bright, Assistant Supt. for Finance & Operations

**Consent Agenda:
Governance**

Order Trustee Election for Saturday, May 1, 2021, and All Matters Pertaining Thereto

Summary

The following is a list of actions that need to take place in order to order the annual trustee election to be held on May 1, 2021:

1. Order the trustee election to be held on May 1, 2021, from 7:00 a.m. to 7:00 p.m. for the purpose of electing / re-electing trustees for Position No. 1, currently held by Greg Anderson, Position No. 2, currently held by Dennis Rawlings, Position No. 4, currently held by James Russell and Position 3 currently held by David Vallejo.
2. Designate the location of the polling place to be:
Wharton County Library – El Campo Branch,
200 W. Church St., El Campo, TX
3. Designate the location of the early-voting polling place to be:
Wharton County Library – El Campo Branch,
200 W. Church St., El Campo, TX
4. Set the dates and time for early voting to be each week day from 8:00 a.m. to 5:00 p.m. beginning on Monday, April 19, 2021, and ending on Friday, April 23, 2021.

In addition, early voting will be conducted between the hours of 7:00 a.m. and 7:00 p.m. on Monday, April 26, 2021, and Tuesday, April 27, 2021.
5. Designate the early voting clerk as Wharton County Elections Administrator, Cindy Richter; and Presiding Officer as Board of Trustees Secretary, Greg Anderson.

ECISD Board Policy

BBA (LEGAL), BOARD MEMBERS: ELIGIBILITY / QUALIFICATIONS

BBB (LEGAL), BOARD MEMBERS: ELECTIONS

BBB (LOCAL), BOARD MEMBERS: ELECTIONS

Effective Date

Spring 2021 election. [See separate document identifying key dates.]

Previous Board Action	The Board annually calls the Trustee Election at the regular meeting in January.
Future Action Expected	Votes will be canvassed at a meeting between May 4th and May 12th, 2021. The regular meeting for the May is currently scheduled for Tuesday, May 18, 2021.
Background Information and Signification Issues	None.
Fiscal Impact	Approximately \$2,500.00
Student and Public Benefit	Election of Trustees to govern and oversee the management of the District.
Procedural and Reporting Implications	The Order of Election will be filed in the Board Minutes, and Notice of Election will be posted in usual posting places.
Public Comments	None.
Alternatives	None.
Other Comments and Related Issues	None.
Attachments	<ul style="list-style-type: none"> (1) Order of Regular Election (2) Memorandum: Approval of Election Workers for May 1, 2021 School Board Election (3) Memorandum: summary of "key dates" for the 2021 election
Contact Person(s)	David Bright, Assistant Superintendent for Finance
Action Required	Motion, second and majority vote to order a trustee election for May 1, 2021 and all matters pertaining thereto.
Superintendent's Recommendation	<p>I recommend you order the Trustee Election for May 1, 2021, and all matters pertaining thereto as part of the Consent Agenda.</p> <p>Bob Callaghan, Superintendent of Schools</p>

ORDER OF REGULAR ELECTION

An election is hereby ordered to be held on Saturday, May 1, 2021, for the purpose of electing to the Board of Trustees of the El Campo Independent School district, three (3) trustees for a 3-year term, for Positions #1, #2, #4 and Position #3 for a 1-year term.

The first day to file for a place on the ballot is January 13, 2021. The filing deadline for candidates is 5:00 P.M. on February 12, 2021. Filings for candidates will be accepted by either Vicky Limas or Holly Molina, at the ECISD Administration Office, 700 West Norris Street, El Campo, Texas.

The polling place will be: Wharton County Library-El Campo Branch
200 W. Church St., El Campo, Texas

Polls open at 7:00 A.M. and close at 7:00 P.M. on Saturday, May 1, 2021.

The main Early Voting location by public appearance will be:

Wharton County Library-El Campo Branch, 200 W. Church St., El Campo, Texas

Early voting will be conducted between the hours of 8:00 A.M. and 5:00 P.M. beginning on Monday, April 19, 2021, through Friday, April 23, 2021.

In addition, early voting will be conducted between the hours of 7:00 A.M. and 7:00 P.M. on Monday, April 26, 2021, and Tuesday, April 27, 2021.

Applications for ballots by mail shall be mailed or e-mailed to:

Early Voting Clerk
Wharton County Elections Dept.
P. O. Box 390
Wharton, Texas 77488
whartonco.elections@gmail.com

Applications for ballots by mail must be received no later than the close of business on April 20, 2021.

Issued this the 26th day of January 2021.

Signature of Presiding Officer

**EL CAMPO INDEPENDENT SCHOOL DISTRICT
700 WEST NORRIS STREET
EL CAMPO, TEXAS 77437
(979) 543-6771
(979) 543-1670 FAX**

January 26, 2021

Board of Trustees
El Campo Independent School District
700 West Norris Street
El Campo, Texas 77437

RE: Approval of Election Workers for **May 1, 2021** School Board Trustee Election

Dear Board Members:

El Campo ISD will hold a School Board Trustee Election to be held on **May 1, 2021**.
Listed below are the recommendations for the election officials for this election:

- The Elections Administrator for Wharton County is recommended for the **early voting clerk** for this election.
- Mr. Greg Anderson is recommended for the **presiding officer**.

The Election Administrator is authorized to hire the judges and alternate judges for the election pursuant to section 6 of the Joint Election Service Contract with Wharton County Elections Department.

If there are any questions, or if additional information is desired, please contact me at your convenience.

Sincerely,



David Bright
Assistant Superintendent for Finance

**EL CAMPO INDEPENDENT SCHOOL DISTRICT
700 WEST NORRIS STREET
EL CAMPO, TEXAS 77437
(979) 543-6771
(979) 543-1670 FAX**

January 26, 2021

Board of Trustees
El Campo Independent School District
700 W. Norris
El Campo, Texas 77437

Dear Board Members:

Listed below is a summary of "key dates" regarding the 2021 Board of Trustees Election for the El Campo Independent School District:

January 13, 2021	First day to file
February 12th 5:00 p.m.	Last day to file
February 22nd 1:30 p.m.	Conduct drawing for position on ballot
April 1st	First day for notice of election to be published
April 19th	First day of early voting by personal appearance
April 27th	Last day of early voting by personal appearance
May 1st	Election Day
May 4 th – 12 th	Meeting to be scheduled to canvass votes

Contested Positions:	<u>3-Year Term</u>	<u>1-Year Term</u>
	Position #1	Position #3
	Position #2	
	Position #4	

Please contact me at your convenience if I can be of further assistance.

Sincerely,



David Bright
Assistant Superintendent for Finance

Information Only

Consent Agenda Item: 4.B.1

Meeting Date: January 26, 2021

Submitted By: David Bright, Assistant Supt. for Finance & Operations

Business and Support Services	Review of Monthly Financial Reports for Month of December 2020.
Summary	<p>Although there is no statutory or policy requirement for the Board to do so, reviewing the Monthly Financial Report is a good practice for the Board to follow in overseeing the management of the District.</p> <p>The report provides the Board with a current comparison of actual revenue and expenditures to the budget adopted for the General Fund.</p> <p>The Tax Collections Report provides the Board with the District's current tax collections for the fiscal year.</p> <p>The Cash Flow Report provides the Board with both a historical and current perspective of the District's monthly cash flow.</p>
ECISD Board Policy	None.
Effective Date	December 31, 2020
Previous Board Action	Approval of 2020-2021 General Operating Budget on August 25, 2020.
Future Action Expected	The Board will review the monthly financial statements at each regular monthly board meeting.
Background Information and Significant Issues	<p>The unaudited fund balance in the General Fund (Fund 199 only) on August 31, 2020 was \$9,572,851, which is 27.87% of the approved General Fund operating expenditures (as defined in the AEIS Report) of \$34,346,040.</p> <p>Fund balance designated for replacement of artificial turf at Ricebird Stadium is \$200,000, leaving an undesignated fund balance of \$9,372,851; or 27.29% of the approved General Fund operating expenditures (as defined in the AEIS Report).</p>

Fiscal Impact None.

Student and Public Benefit Closely monitoring actual revenue and expenditures as compared to the adopted budget each month helps to ensure the efficient use of public funds.

Procedural and Reporting Implications None.

Public Comments None.

Alternatives None.

Other Comments and Related Issues **Financial Report.** In the General Operating Fund, we have received 45.01% of our amended revenue projections; and expended 31.09% of our amended expenditure estimates.
Compared to the same time last year, our revenue increased by \$566,579 and our expenditures decreased by **(\$270,632)**.

	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
	Rev	Exp	Rev	Exp	Rev	Exp	Rev	Exp	Rev	Exp
Sep	9.52%	12.19%	10.17%	12.97%	10.71%	11.82%	11.48%	12.51%	13.32%	12.08%
Oct	17.85%	20.11%	19.45%	20.95%	20.45%	18.94%	21.76%	19.51%	23.50%	19.26%
Nov	27.59%	28.12%	28.89%	27.56%	31.14%	27.01%	30.13%	26.27%	31.84%	26.26%
Dec	41.32%	34.35%	41.90%	33.49%	44.04%	33.33%	43.81%	33.89%	45.01%	31.09%
Jan	58.41%	41.42%	59.09%	40.75%	62.84%	39.50%	59.77%	40.59%		
Feb	65.27%	50.86%	65.17%	48.31%	68.87%	48.64%	66.22%	49.16%		
Mar	67.46%	57.88%	67.29%	54.67%	71.28%	56.61%	68.06%	55.71%		
Apr	72.39%	65.38%	72.22%	61.22%	76.61%	63.10%	72.80%	62.19%		
May	76.21%	72.04%	76.12%	68.27%	80.77%	69.97%	76.68%	68.65%		
Jun	81.90%	78.37%	81.98%	74.00%	88.34%	76.32%	82.62%	75.67%		
Jul	84.87%	81.71%	88.73%	80.73%	95.33%	83.60%	86.83%	79.07%		
Aug	100.85%	97.42%	100.85%	97.42%	100.78%	99.12%	97.75%	95.66%		

Tax Collection Report. Our 2020-21 beginning tax levy of \$15,263,761 has been adjusted by -\$4,458 giving us a new adjusted levy of \$15,259,303 and we have currently collected \$6,101,571 which amounts to 39.99% of the adjusted levy. This leaves an uncollected balance of \$9,157,732.

Delinquent collections YTD are \$104,196 plus \$42,764 in penalty and interest.

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
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Oct	0.00%	0.12%	0.28%	0.23%	0.17%	1.93%
Nov	1.76%	8.01%	8.48%	12.27%	7.10%	9.18%
Dec	38.01%	38.96%	38.26%	39.13%	39.24%	39.99%
Jan	81.34%	78.42%	79.61%	81.05%	78.42%	
Feb	94.03%	91.96%	92.41%	92.28%	92.22%	
Mar	95.25%	93.39%	93.94%	93.90%	93.97%	
Apr	95.99%	94.03%	94.97%	95.03%	94.58%	
May	96.69%	95.38%	96.06%	96.21%	95.55%	
Jun	97.59%	96.01%	96.62%	96.71%	96.27%	
Jul	98.00%	96.53%	97.23%	97.30%	97.11%	
Aug	98.06%	96.79%	97.49%	97.53%	97.48%	
Sep	98.13%	96.98%	97.60%	97.73%	97.61%	

Cash Flow Report. The following spreadsheet shows the actual cash flow compared to the projected (historical) cash flow for the month.

Fiscal Year	Month			Year-to-Date		
	2019-2020	2020-2021	Difference	2019-2020	2020-2021	Difference
Revenue	\$5,424,941	\$5,250,314	(\$174,627)	\$17,375,835	\$17,942,413	\$566,578
Expenditures	\$3,042,232	\$2,859,147	(\$183,085)	\$10,410,521	\$10,435,584	\$25,063
Balance	\$2,382,709	\$2,391,167	\$8,458	\$6,965,314	\$7,506,829	\$541,515

Attachments

- Monthly Financial Report – as of December 31, 2020
- Tax Collection Recap 2020-2021
- Cash Flow Report 2020-2021

Submitted by:

David Bright, Assistant Superintendent of Finance and Operations

Recommendation:

This is an information report only.

Bob Callaghan, Superintendent of Schools

EL CAMPO INDEPENDENT SCHOOL DISTRICT
MONTHLY FINANCIAL REPORT
 January 26, 2021

Comparison of Revenue and Expenditures
to the Budget for the General Operating, Food Service & Debt Service Fund
 9-1-20 to 12-31-20

ESTIMATED REVENUE:

	<i>Original Budget</i>	<i>Amended Budget</i>	<i>Revenue Realized</i>	<i>Revenue Balance</i>
<i>Local:</i>	\$16,057,139	\$16,057,139	\$6,516,031	(\$9,541,108)
<i>State:</i>	\$21,811,927	\$21,831,927	\$10,856,554	(\$10,975,373)
<i>Federal:</i>	\$1,977,166	\$1,977,166	\$569,828	(\$1,407,338)
<i>Other Resources:</i>	\$0	\$0	\$0	\$0
<i>Total:</i>	\$39,846,232	\$39,866,232	\$17,942,414	(\$21,923,818)

ESTIMATE EXPENDITURES:

<i>Original Budget</i>	<i>Amended Budget</i>	<i>Expended</i>	<i>Outstanding Encumbrances</i>	<i>Expenditures Year to Date</i>	<i>Balance for Year</i>
\$39,513,100	\$41,934,771	\$10,435,583	\$2,601,291	\$13,036,874	\$28,897,897

COMPARISONS TO DECEMBER 31 OF PRIOR YEAR:

	<i>2019-2020</i>	<i>2020-2021</i>	<i>Increase/ Decrease</i>
<i>Revenues:</i>	\$17,375,835	\$17,942,414	\$566,579
<i>Expenditures:</i>	\$13,307,506	\$13,036,874	(\$270,632)
<i>Cash Position:</i>	\$15,047,660	\$15,042,875	(\$4,785)
PRIOR MONTH CASH POSITION as of 11/30/20:		\$14,317,432	

GENERAL FUND - FUND BALANCE	GENERAL OPERATING	FUND BALANCE	% of OPERATING
GENERAL FUND - FUND BALANCE as of 8-31-17:	\$28,363,926	\$7,424,287	26.18%
GENERAL FUND - FUND BALANCE as of 8-31-18:	\$29,567,038	\$8,434,939	28.53%
GENERAL FUND - FUND BALANCE as of 8-31-19:	\$33,584,123	\$8,649,964	25.76%
GENERAL FUND - FUND BALANCE as of 8-31-20:	\$34,346,040	\$9,526,579	27.74%

BUDGET AMENDMENTS:

Additional Funds needed to purchase SRO vehicles.	\$10,000
Additional Funds for COVID19 Response	\$90,000
Funds for High School Weight Room	\$2,301,671

NOTE: Cash Position includes Local, State, and Federal Funds. Does not include Capital Projects.

**TAX COLLECTION RECAP
2020-21**

Reporting Period	Beginning Levy	Adjustments	Adjusted Levy	Current Tax Year Collections	% Collected	% Collected Prior Year	Delinquent Collections	Penalty & Interest	Total Collections	Current Tax Year Uncollected
Monthly Recap										
Oct-20	\$15,263,761	\$2,117	\$15,265,878	\$294,564	1.93%	0.17%	\$21,833	\$8,192	\$324,589	
Nov-20	\$15,263,761	-\$1,631	\$15,262,130	\$1,106,492	7.25%	6.93%	\$49,560	\$17,674	\$1,173,726	
Dec-20	\$15,263,761	-\$4,458	\$15,259,303	\$4,700,516	30.80%	32.14%	\$32,804	\$16,898	\$4,750,218	
Year To Date				\$6,101,571	39.99%	39.24%	\$104,196	\$42,764	\$6,248,532	\$9,157,732

199	GENERAL FUND	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-19	Actual Dec-20	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	2019-20 Totals
REVENUE:															
5700	Local Revenue:														
5711	Taxes Current Year	18,257	275,814	1,036,059	4,575,528	4,401,308	5,574,034	1,962,144	237,475	84,500	140,510	102,371	118,020	48,561	13,881,368
5712	Taxes Prior Years	14,027	20,884	47,372	8,511	30,886	22,632	19,532	29,018	14,026	22,834	15,103	23,700	18,868	222,315
5717	Excess Tax Proceeds	0	0	0	0	0		32,827	0	0	0	0	0	0	33,609
5719	Pen, Int, & Other	11,353	7,847	16,896	11,307	16,017	12,288	25,978	34,407	13,464	22,237	20,991	27,304	15,997	210,127
5730	Tuition and Fees	3,960	3,840	2,920	5,160	5,270	5,660	5,860	5,080	-320	0	0	2,745	-900	40,305
5740	Other Local Sources	10,059	13,268	15,190	102,097	16,613	22,220	22,194	18,143	13,237	131,064	28,102	49,616	103,303	548,442
5750	Co/Curr Activities	31,839	32,507	17,906	1,827	7,592	9,093	5,102	653	1,396	0	0	0	3,897	87,078
5760	Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Local Rev:	89,494	354,159	1,136,343	4,704,429	4,477,687	5,645,927	2,073,636	324,775	126,303	316,645	166,568	221,385	189,726	15,023,243
5800	State Revenue:														
5811	Available School Fund	52,687	106,663	152,215	101,883	154,164	30,415	30,415	53,272	52,936	103,861	103,861	145,353	263,143	1,075,227
5812	Foundation Entitlement	3,870,873	3,170,245	1,667,494	0	0	0	0	0	1,402,307	908,887	1,821,751	2,242,394	1,526,267	17,383,994
5812	Founda Ent-Prior Yr	1,109,607	0	0	0	0	0	0	0	0	0	0	30,450	730,293	760,743
5819	Foundation Rev-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	38,957
5820	Misc State Program Rev	0	0	0	0	0	0	0	11,714	0	0	0	0	17,553	29,267
5830	TRS On-Behalf	151,479	131,129	134,704	135,583	136,854	134,214	135,290	134,016	133,524	137,032	138,778	131,743	301,308	1,771,898
	Total State Rev:	5,184,646	3,408,037	1,954,413	237,466	291,018	164,629	165,705	199,002	1,588,767	1,149,780	2,064,390	2,549,940	2,838,564	21,060,086
5900	Federal Revenue:														
5930	Federal	3,224	127,125	9,008	54,116	8,005	39,964	1,658	0	78,171	2,664	24,356	8,419	40,599	257,133
	Total Federal Rev:	3,224	127,125	9,008	54,116	8,005	39,964	1,658	0	78,171	2,664	24,356	8,419	40,599	257,133
7900	Other Res/Non-Oper														
	Other Res/Non-Oper	0	0	0	0	0	0	0	0	0	0	59,578	0	0	59,578
	Total Other Res:	0	0	0	0	0	0	0	0	0	0	59,578	0	0	59,578
	Total Revenue:	5,277,364	3,889,321	3,099,764	4,996,012	4,776,710	5,850,520	2,241,000	523,777	1,793,241	1,469,089	2,314,892	2,779,744	3,068,889	36,400,040
EXPENDITURES:															
6000	Expenditures:														
6100	Payroll Costs	842,110	2,068,494	2,113,336	2,087,954	2,115,481	2,050,398	2,070,231	2,069,038	2,004,066	2,046,949	2,082,049	1,979,181	3,450,341	24,692,629
6200	Contracted Services	355,453	302,267	305,499	439,506	400,226	185,179	585,276	204,796	295,574	329,825	337,007	262,855	543,781	4,148,501
6300	Supplies & Materials	82,074	206,148	58,749	118,115	122,379	189,032	185,979	109,645	125,534	133,668	84,518	111,075	371,471	2,001,575
6400	Other Operating	616,981	20,382	216,031	200,448	38,011	38,341	212,744	12,404	6,470	186,717	48,784	231,665	71,892	1,495,390
6500	Debt Services	750	0	0	0	0	0	198,075	0	0	0	0	0	25,950	224,775
6600	Capital Outlay	47,450	0	45,987	7,863	-41,560	11,937	87,710	510,795	0	43,545	0	174,129	709,850	1,597,779
8900	Other Uses/Non Operating	0	0	0	0	0	0	0	0	0	0	0	0	1,316,506	1,316,506
	Total Expenditures:	1,944,817	2,597,290	2,739,602	2,853,886	2,634,538	2,474,889	3,340,015	2,906,677	2,431,644	2,740,703	2,552,359	2,758,905	6,489,791	35,477,155
ENDING BALANCE		3,332,547	1,292,031	360,162	2,142,126	2,142,172	3,375,631	-1,099,016	-2,382,900	-638,403	-1,271,614	-237,466	20,839	-3,420,902	
GF FB as of 8/31/20		9,526,579													
		12,859,126	14,151,157	14,511,320	15,226,680	16,653,492	20,029,123	18,930,107	16,547,208	15,908,805	14,637,190	14,399,724	14,420,563	10,999,662	

240	FOOD SERVICE	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-19	Actual Dec-20	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	2019-20 Totals
REVENUE:															
5700	Local Revenue:														
5740	Earnings from Temp Dep	0	0	605	0	0	0	1,606	0	0	1,740	0	0	968	5,714
5750	Lunch	13,258	17,354	7,339	24,979	4,683	32,101	35,921	10,557	-98	1	0	0	6,332	214,490
5750	Breakfast	867	1,050	590	1,759	427	2,421	2,531	600	0	0	0	0	318	15,779
5750	A La Carte	3,035	3,674	2,066	6,157	1,495	8,474	8,858	2,100	0	0	0	0	1,114	53,727
5750	Catering/Vending	1,106	1,492	668	265	631	1,276	130	5,156	490	0	0	808	2,012	12,972
5750	Summer Food Service	0	0	0	0	0	0	0	0	0	0	808	-782	0	26
	Total Local Ren:	18,266	23,570	11,269	33,160	7,236	44,272	49,046	18,412	392	1,741	808	26	10,744	302,708
5800	State Revenue														
5829	Misc St Program Rev.	0	0	0	0	0	0	0	0	9,461	0	0	0	0	9,461
5831	TRS On-Behalf Benefit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total State Rev:	0	0	0	0	0	0	0	0	9,461	0	0	0	0	9,461
5900	Federal Revenue														
5921	School Breakfast	0	33,147	35,397	31,817	35,186	27,526	31,728	33,584	16,567	15,132	0	0	11,956	248,652
5922	National School Lunch	0	81,459	92,235	103,747	99,110	91,847	117,413	124,040	42,635	24,073	0	0	32,559	807,575
5923	USDA Donated Com	11,483	11,483	11,483	11,073	11,483	11,073	11,073	11,073	11,073	11,073	11,073	11,073	20,880	142,684
5929	Fed Rev TEA-Sum Feed	0	0	0	0	0	0	0	0	0	0	21,962	12,426	8,837	43,225
	Total Federal Rev:	11,483	126,089	139,115	146,637	145,779	130,446	160,214	168,697	70,275	50,278	33,035	23,499	74,232	1,242,137
7900	Other Res/Non-Oper:														
7940	Other Res/Non-Oper	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Other Res:	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Revenue:	29,749	149,659	150,384	179,797	153,015	174,719	209,260	187,109	80,127	52,019	33,844	23,525	84,977	1,554,305
EXPENDITURES:															
6000	Expenditures:														
6100	Payroll & Benefits	19,385	63,017	62,996	61,735	59,661	60,685	61,726	61,687	57,579	63,094	56,207	68,259	106,244	729,446
6200	Contracted Services	510	110,773	529	115,217	153,451	89,692	56,713	3,853	197,312	13,208	16,088	14,594	45,493	824,016
6300	Supplies & Materials	11,824	13,366	11,505	11,227	11,496	11,093	11,087	11,082	11,088	13,517	11,086	73,268	28,962	216,760
6400	Other Operating	-864	0	187	167	0	0	93	0	92	0	0	0	0	430
6600	Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Expenditures:	30,855	187,156	75,217	188,346	224,609	161,469	129,620	76,622	266,071	89,819	83,381	156,121	180,699	1,770,652
	ENDING BALANCE	-1,106	-38,602	36,565	81,875	-35,029	-21,779	57,861	168,348	-17,595	-55,395	-104,933	-237,529	-333,251	

511	DEBT SERVICE	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-19	Actual Dec-20	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	2019-20 Totals
REVENUE:															
5700	Local Revenue:														
5711	Taxes Current Year	991	18,750	70,433	248,391	299,207	302,596	106,519	12,892	4,587	7,628	5,557	6,407	2,636	752,995
5712	Taxes Prior Years	657	949	2,188	319	1,918	877	700	1,701	965	913	666	933	726	9,277
5719	Pen, Int, & Other	652	345	778	143	881	297	1,145	2,228	758	1,149	1,146	1,371	796	10,295
5742	Earnings Fm Temp Dep	26	29	59	279	143	524	500	428	385	391	388	415	197	4,074
	Total Local Rev:	2,326	20,073	73,458	249,132	302,149	304,294	108,863	17,249	6,695	10,081	7,757	9,126	4,355	776,642
5800	State Revenue:														
5829	St Rev Dist By TEA	0	0	0	0	18,440	0	0	0	0	8,660	0	0	0	8,660
	Total State Rev:	0	0	0	0	18,440	0	0	0	0	8,660	0	0	0	8,660
7900	Other Res/Non-Oper:														
7911	Issuance of Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7916	Issuance of Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7915	Operating Transfers													1,316,506	1,316,506
	Total Other Res:	0	0	0	0	0	0	0	0	0	0	0	0	1,316,506	1,316,506
	Total Revenue:	2,326	20,073	73,458	249,132	320,589	304,294	108,863	17,249	6,695	18,741	7,757	9,126	1,320,861	2,101,808
EXPENDITURES:															
6000	Expenditures:														
6500	Debt Service														
6511	Bond Principal	0	0	0	0	0	0	0	0	0	0	0	0	1,330,000	1,330,000
6521	Interest on Bonds	0	0	0	0	0	0	403,717	0	0	0	0	0	403,717	807,434
6599	Other Debt Fees	750		750	0	0	22,782	1,000	450	0	0	0	0	0	25,732
8949	Other Uses-Bond Escrow	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Expenditures:	750	0	750	0	0	22,782	404,717	450	0	0	0	0	1,733,717	2,163,166
	ENDING BALANCE	1,576	21,649	94,357	306,722	414,947	696,458	400,605	417,403	424,098	442,839	450,596	459,723	46,867	
Total Approved Budget															
199, 240, 511															
	TOTAL REVENUE	5,309,439	4,059,054	3,323,606	5,424,941	5,250,314	6,329,533	2,559,123	728,135	1,880,063	1,539,849	2,356,493	2,812,396	4,474,727	40,056,154
	TOTAL EXP	1,976,422	2,784,446	2,815,569	3,042,232	2,859,147	2,659,140	3,874,352	2,983,749	2,697,715	2,830,522	2,635,740	2,915,026	8,404,207	39,410,972
	ENDING BALANCE	3,333,017	4,607,625	5,115,662	6,965,313	7,506,830	11,177,223	9,861,993	7,606,380	6,788,728	5,498,055	5,218,808	5,116,178	1,186,698	

Information Only

Consent Agenda Item: 4.B.2

Meeting Date: January 26, 2021

Submitted By: David Bright, Assistant Superintendent for Finance and Operations

Business and Support Services

Review of Checks Written – December 2020

Summary

Although there is no statutory or policy requirement for the Board to review the bills paid during the previous month, a monthly review providing the Board an opportunity to ask questions regarding specific expenditures is a good practice for the Board to follow in overseeing the management of the District.

It is very helpful to the administration and helps in conducting an effective board meeting if questions are identified and asked prior to the meeting.

These bills have already been paid, and were previously authorized by the Board when you adopted the 2019-2020 General Operating Budget.

ECISD Board Policy

None.

Effective Date

December 31, 2020

Previous Board Action

Approval of 2020-2021 General Operating Budget on August 25, 2020 authorizing the expenditure of funds.

Future Action Expected

The Board will review the checks written for the previous month prior to each regular monthly board meeting.

Background Information and Significant Issues

None.

Fiscal Impact

Historical comparison of monthly check totals:

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
September	\$1,033,938.71	\$1,031,015.79	\$1,052,671.02	\$1,252,160.22	\$1,430,733.77
October	\$612,795.03	\$615,403.39	\$865,293.51	\$1,056,049.90	\$808,284.18
November	\$1,169,787.64	\$1,041,346.73	\$1,015,743.04	\$664,161.80	\$480,899.81
December	\$664,688.91	\$862,671.89	\$617,427.10	\$1,046,214.62	\$779,958.55
January	\$1,090,651.74	\$887,610.54	\$847,546.49	\$641,404.47	
February	\$1,064,617.04	\$717,930.31	\$845,469.44	\$1,065,827.01	
March	\$713,711.66	\$606,138.91	\$835,179.38	\$894,418.57	
April	\$801,504.57	\$911,663.00	\$798,454.62	\$799,043.32	
May	\$845,031.62	\$795,284.57	\$730,489.82	\$705,674.91	
June	\$741,139.54	\$775,625.86	\$791,598.44	\$569,718.88	
July	\$1,045,946.97	\$433,133.73	\$1,007,717.35	\$724,540.33	
August	\$936,491.89	\$1,277,244.77	\$1,076,206.11	\$2,162,210.77	
Total	\$10,720,305.32	\$9,955,069.49	\$10,483,796.32	\$11,581,424.80	\$3,499,876.31

Student and Public Benefit Close monitoring of monthly bills paid and monthly cash flow helps to ensure the efficient use of public funds.

Procedural and Reporting Implications None.

Public Comments None.

Alternatives None.

Other Comments and Related Issues None.

Attachments List of checks written during the month are available in electronic format and were emailed to each member of the Board.

Submitted By David Bright, Assistant Superintendent of Finance and Operations

Action Required No action required. This is an information report only.

Recommendation Information only.
Bob Callaghan, Superintendent of Schools

For the Month of December

Check Nbr	Trans Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
		AMAZON CAPITAL	006800	1R4LX9YYLTVX	199-11-6399.00-999-1230VI	VISION MATERIALS	55.71	N
			006800	1R4LX9YYLTVX	199-11-6399.00-999-1230VI	REVERSAL	-55.71	N
						Totals for Vendor 06067	.00	
		BAYES ACHIEVEMENT C	121101	30714	315-11-6216.10-751-123000	RESIDENTIAL PLACE FOR	19,093.86	N
			121101	30714	315-11-6216.10-751-123000	REVERSAL	-19,093.86	N
						Totals for Vendor 02545	.00	
		FLEXILE MULTIMEDIA S	006961	M1142	199-11-6299.00-001-111TEC	ALR - Email Backup Appliance	2,182.28	N
			006961	M1142	199-11-6299.00-001-111TEC	REVERSAL	-2,182.28	N
						Totals for Vendor 04832	.00	
		GAZILLION OFFICE PRO	006804	210722-0	199-51-6315.29-999-199000	COVID-19 TOUCHLESS DISPENSE	2,688.00	N
			006804	210722-0	199-51-6315.29-999-199000	REVERSAL	-2,688.00	N
						Totals for Vendor 09313	.00	
		H.E. BUTT GROCERY	006936		199-11-6499.01-001-111000	VIP STUDENTS	200.00	N
			006936		199-11-6499.01-001-111000	REVERSAL	-200.00	N
						Totals for Vendor 00213	.00	
		NWEA	007033	46910	199-31-6339.00-999-137000	TESTING MATERIALS	27,520.00	N
			007033	46910	199-31-6339.00-999-137000	REVERSAL	-27,520.00	N
						Totals for Vendor 09357	.00	
		LAURA OCANAS	000012	NOV 2-30	199-23-6411.00-107-199000	INDISTRICT TRAVEL	22.85	N
		LAURA OCANAS	000012	NOV 2-30	199-23-6411.00-107-199000	REVERSAL	-22.85	N
						Totals for Vendor 01106	.00	
		AM EXP/QUILL	006701	11269986	199-11-6399.04-001-111000	SUPPLIES-GENERAL HS/INK	179.99	N
			006701	11269986	199-11-6399.04-001-111000	REVERSAL	-179.99	N
						Totals for Vendor 00748	.00	
		MECA SPORTSWEAR	006730	SIP194773	199-36-6498.91-001-1910SB	LETTERMEN JACKETS	350.00	N
			006730	SIP194773	199-36-6498.91-001-1910SB	REVERSAL	-350.00	N
						Totals for Vendor 05210	.00	
		SULLIVAN SUPPLY, INC.	006465	P0046000004948	199-11-6399.81-001-122000	AG BARN SUPPLIES	327.82	N
			006465	P0046000004948	199-11-6399.81-001-122000	REVERSAL	-327.82	N
						Totals for Vendor 06753	.00	
		YP	000012	800532345	199-41-6499.00-720-199000	INTERNET ADVERTISEMENT	9.00	N
		YP	000012	800532345	199-41-6499.00-720-199000	REVERSAL	-9.00	N
						Totals for Vendor 00942	.00	
067199	12-16-2020	EL CAMPO I.S.D.	DEDCH		863-00-2159.00-322-100000	DEC DED MISCELLANEOUS	1,140.00	N
067200	12-16-2020	TEXAS TEACHERS ALTE	DEDCH		863-00-2159.00-306-100000	DEC DED MISCELLANEOUS	435.00	N
067201	12-16-2020	TEXAS STATE TEACHER	DEDCH		863-00-2159.00-005-100000	DEC DED TSTA DUES	320.00	N
067202	12-16-2020	ASSOC OF TX PROF ED	DEDCH		863-00-2159.00-006-100000	DEC DED TSTA DUES	730.00	N
067203	12-16-2020	SOUTHERN FARM BURE	DEDCH		863-00-2153.00-036-100000	DEC DED LIFE INSURANCE	516.78	N
067204	12-16-2020	TX CLASSROOM TEACH	DEDCH		863-00-2159.00-043-100000	DEC DED TSTA DUES	469.08	N
087554	01-06-2021	TEXAS DEPT OF LICENS	006970	702064	199-11-6299.70-001-122000	LOST IN MAIL	-200.00	N

For the Month of December

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
087577	12-09-2020	ACCESS STORAGE	006674	7301-	199-51-6269.29-999-199W00	COVID-19 STORAGE CAMPUSES	1,250.00	N
087578	12-09-2020	ACME ARCHITECTURAL	006414	5418336	199-51-6316.00-999-199000	DOORS	2,992.71	N
087579	12-09-2020	AIRBORNE ATHLETICS	007006	11699	199-36-6639.92-001-191000	BASKETBALL SUPPLIES	5,890.00	N
087580	12-09-2020	AMAZON CAPITAL	006972	119PLN4MXMJ3	199-11-6399.00-041-111000	STEM SUPPLIES	129.82	N
			007061	1QJYYK3P4VPV	199-11-6399.00-102-111000	SCHOOL MANAGEMENT	34.97	N
			006800	1R4LX9YYLTVX	199-11-6399.00-999-1230VI	VISION MATERIALS	55.71	N
			006989	11QTKHMRJDF	199-11-6399.05-001-122000	FLORAL DESIGN LAB SUPPLIES	193.92	N
			006984	1H6CYGJP717K	199-11-6399.07-001-111000	SUPPLIES-HS ADMIN/BAND	51.96	N
			006884	16Y4494PVL49	199-11-6399.19-001-111000	SUPPLIES-MATH	136.17	N
			007031	1RNQKQ41XQD	199-11-6399.21-041-111000	SCIENCE SUPPLIES	132.04	N
			007031	1RGCXPLG394R	199-11-6399.21-041-111000	SCIENCE SUPPLIES	148.33	N
			007022	17YVWQCX9H7	199-11-6498.00-103-111000	INCENTIVE SUPPLIES	45.97	N
			007058	1MCPK77KFPKV	199-11-6499.01-001-111000	VIP STUDENTS	67.96	N
			006988	1L7LDH7RKRKP	199-13-6399.00-999-121000	G/T MATERIALS	141.11	N
			006984	1H6CYGJP717K	199-23-6399.00-001-199000	SUPPLIES-HS ADMIN/BAND	258.50	N
			006992	17WD9HY919DY	199-23-6399.00-041-199000	MS SUPPLIES	22.98	N
			007001	1T733613PM3L	199-31-6399.00-001-199000	SUPPLIES-GUIDANCE	96.53	N
			007075	19CNXMRWXTY	199-31-6399.00-001-199000	SUPPLIES-GUIDANCE	49.56	N
			006596	1QJGJMWQ6YD	199-36-6399.99-001-191000	TRAINING SUPPLIES	38.49	N
			006930	1NV6RYLJ7J4K	199-41-6399.00-750-199000	GENERAL OFFICE/BREAK SUPP	219.63	N
						Totals for Check 087580	1,823.65	
087581	12-09-2020	AMERICAN EXPRESS	090012	BUS FLEET EZ	199-34-6412.00-999-199000	EZ TAG - BUS TOLL TAGS	120.00	N
			090012	BUS FLEET EZ	199-34-6412.00-999-199000	EZ TAG - BUS TOLL TAGS	150.00	N
			090012	BUS FLEET EZ	199-34-6412.00-999-199000	EZ TAG - BUS TOLL TAGS	143.50	N
						Totals for Check 087581	413.50	
087582	12-09-2020	AMERICAN EXPRESS	000012	BRIGHT;POPP	199-41-6495.00-750-199000	DUES-POPP;BRIGHT	270.00	N
087583	12-09-2020	AMERICAN EXPRESS	080012	10/20-11/21 FEE	199-41-6499.00-720-199000	AM EXP FEE	75.00	N
087584	12-09-2020	AMERICAN EXPRESS	120012	B. BROWN	199-33-6429.00-999-199000	LIABILITY INS- B. BROWN	111.00	N
087585	12-09-2020	DENISE ANDERSON	040012	EC VS SEALY	199-36-6412.93-001-191000	LADYBIRD BASKETBALL MEALS	432.00	N
087586	12-09-2020	DENISE ANDERSON	500012	EC VS	199-36-6412.93-001-191000	LADYBIRD BASKETBALL MEALS	432.00	N
087587	12-09-2020	DENISE ANDERSON	700012	EC VS	199-36-6412.93-001-191000	LADYBIRD BASKETBALL MEALS	432.00	N
087588	12-09-2020	DENISE ANDERSON	800012	EC VS ROYAL	199-36-6412.93-001-191000	LADYBIRD BASKETBALL MEALS	432.00	N
087589	12-09-2020	DENISE ANDERSON	900012	EC VS	199-36-6412.93-001-191000	LADYBIRD BASKETBALL MEALS	432.00	N
087590	12-09-2020	AQUA BEVERAGE CO/O	006469	110353	199-21-6269.00-999-199000	ADMINISTRATION EXP	10.50	N
			006337	110120	199-34-6269.00-999-199000	TRANS WATER COOLER RENTAL/	9.99	N
			006469	109885	199-41-6269.00-750-199000	ADMINISTRATION EXP	9.99	N
						Totals for Check 087590	30.48	
087591	12-09-2020	ARAMARK INC	120012	KC00969781	240-35-6219.00-999-199000	FOOD SERVICE EXP	77,716.45	N
087592	12-09-2020	AM EXP/AT&T	006494	713A0160869555	199-51-6256.00-999-199000	PHONE LINE CHARGES-DISTRICT	3,501.44	N

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087593	12-09-2020	AM EXP/AT&T	006554	8310006526135	199-51-6259.00-999-199W00	DISTRICT INTERNET SERVICE	3,219.20	N
087594	12-09-2020	AM EXP/AT&T	006555	97495439532541	199-51-6256.00-999-199000	TRANSPORTATION FAX LINE	36.29	N
087595	12-09-2020	ATTAINMENT	007010	319727A	437-11-6399.03-751-123000	SPEECH MATERIALS	214.20	N
087596	12-09-2020	AUTOZONE PARTS INC.	006305	1550220585	199-34-6399.01-999-199000	SHOP SUPPLIES-TRANSPORTATI	25.98	N
087597	12-09-2020	BRUCE BEETS	000012	EC VS NEED-BB	199-36-6299.00-001-191W00	BASEKTBALL OFFICIAL	230.00	N
087598	12-09-2020	RACHEL BENFIELD	120012	SILAS&SAMARA	240-00-5751.00-000-100000	LUNCH REFUND	72.50	N
	01-11-2021	RACHEL BENFIELD	120012	SILAS&SAMARA	240-00-5751.00-000-100000	LOST IN MAIL	-72.50	N
Totals for Check 087598							.00	
087599	12-09-2020	BOUND TO STAY BOUN	006623	142561	199-12-6329.00-103-111000	LIBRARY BOOKS	3,463.69	N
			006623	143225	199-12-6329.00-103-111000	LIBRARY BOOKS	151.76	N
			006623	144645	199-12-6329.00-103-111000	LIBRARY BOOKS	17.66	N
Totals for Check 087599							3,633.11	
087600	12-09-2020	BRP SERVICES, LLC	000012	10115	199-36-6411.94-001-191000	FOOTBALL MEALS	124.85	N
			000012	10115	199-36-6412.90-999-191000	FOOTBALL MEALS	676.15	N
Totals for Check 087600							801.00	
087601	12-09-2020	JACQUES BURKHALTER	000012	EC VS LEGACY	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	175.00	N
087602	12-09-2020	C.A.R. SIGNS & STICKER	096799	1361	199-36-6498.91-001-191000	BASEBALL HOME PLATE &HELME	96.00	N
087603	12-09-2020	CANNELL AIR COND. AN	006309	204980	199-51-6319.00-999-199000	HVAC	48.72	N
087604	12-09-2020	CASBO	000012	DAVID BRIGHT	199-41-6495.00-750-199000	DUES-D. BRIGHT	30.00	N
087605	12-09-2020	CENTERPOINT ENERGY	006479	DIST NOV	199-51-6258.00-999-199000	DISTRICT NATURAL GAS EXPENS	9,486.84	N
087606	12-09-2020	CITY OF EL CAMPO	000012	NOV-PFEIL	199-52-6299.01-001-199W00	SRO WAGES-NOVEMBER	6,797.05	N
			000012	NOV-MATULA	199-52-6299.01-041-199W00	SRO WAGES-NOVEMBER	6,044.27	N
Totals for Check 087606							12,841.32	
087607	12-09-2020	CITY OF EL CAMPO UTIL	006480	NOV 2020	199-51-6255.00-999-199000	DISTRICT CITY UTILITIES EXPEN	14,803.47	N
087608	12-09-2020	THE COMPUTER CENTE	000012	10091914	199-11-6399.08-001-111000	PA SPEAKER/CABLES	280.98	N
			007057	10091864	199-21-6397.00-999-199TEC	NETWORK PRINTERS-6	4,434.00	N
Totals for Check 087608							4,714.98	
087609	12-09-2020	DEMCO	006770	6871767	199-12-6399.00-102-111000	LIBRARY SUPPLIES	1,079.98	N
087610	12-09-2020	DEPARTMENT OF INFOR	006481	21101463N(OCT)	199-51-6259.00-999-199W00	T1 INTERNET LINE	539.28	N
087611	12-09-2020	E.A. COLLINS AND SONS	007040	67409	199-34-6249.00-999-199000	STEP REPAIR-BUSES	320.00	N
087612	12-09-2020	SHARON EASTER	000012	ECMS FB VS	199-36-6299.00-041-191W00	ECMS CLOCK WORKER	20.00	N
087613	12-09-2020	EBSCO SUBSCRIPTION	006929	7557934	199-12-6329.01-102-111000	LIBRARY SUBSCRIPTION	308.43	N
087614	12-09-2020	ED311	007036	10111	437-21-6411.00-751-123000	STAFF DEVELOPMENT	230.00	N
087615	12-09-2020	EDUCATOR'S DEPOT, IN	006728	13431	199-51-6316.00-999-199000	FLAGS	4,923.87	N
087616	12-09-2020	EL CAMPO LEADER NE	006482	FIRST RATING	199-41-6491.00-720-199000	PUBLIC NOTICES/ADVERTISEME	87.95	N
			006482	11/4;7;11 SUB N	199-41-6499.00-720-199000	PUBLIC NOTICES/ADVERTISEME	103.53	N
Totals for Check 087616							191.48	

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087617	12-09-2020	EL CAMPO MEMORIAL H	000012	2020-011(NOV)	437-11-6216.00-751-123000	PHYSICAL THERAPY SERVICES	1,160.00	N
087618	12-09-2020	EL CAMPO PARTS, INC.	006365	212275	199-34-6399.01-999-199000	SHOP SUPPLIES-TRANSPORTATI	99.95	N
087619	12-09-2020	FASTENAL COMPANY	006453	TXELC45389	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	148.16	N
087620	12-09-2020	FLEXILE MULTIMEDIA S	006961	M1142	199-11-6299.00-001-111TEC	ALR - Email Backup Appliance	2,182.27	N
			006961	M1142	199-11-6299.00-041-111TEC	ALR - Email Backup Appliance	2,182.28	N
			006961	M1142	199-11-6299.00-102-111TEC	ALR - Email Backup Appliance	2,182.27	N
			006961	M1142	199-11-6299.00-103-111TEC	ALR - Email Backup Appliance	2,182.27	N
			006961	M1142	199-11-6299.00-107-111TEC	ALR - Email Backup Appliance	2,182.27	N
					Totals for Check 087620		10,911.36	
087621	12-09-2020	GAGGLE.NET, INC.	006493	40902	199-11-6299.00-001-111TEC	STUDENT SAFETY MGT PRG	4,125.00	N
			006493	40902	199-11-6299.00-041-111TEC	STUDENT SAFETY MGT PRG	4,125.00	N
			006493	40902	199-11-6299.00-102-111TEC	STUDENT SAFETY MGT PRG	4,125.00	N
			006493	40902	199-11-6299.00-103-111TEC	STUDENT SAFETY MGT PRG	4,125.00	N
			006493	40902	199-11-6299.00-107-111TEC	STUDENT SAFETY MGT PRG	4,125.00	N
					Totals for Check 087621		20,625.00	
087622	12-09-2020	ERIC GARDNER	000012	EC VS NEED-BB	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	175.00	N
087623	12-09-2020	GAZILLION OFFICE PRO	006804	210722-0	199-51-6315.29-999-199000	COVID-19 TOUCHLESS DISPENSE	2,688.00	N
087624	12-09-2020	GRAINGER	006310	9723886439	199-51-6319.00-999-199000	HVAC	981.00	N
087625	12-09-2020	H.E. BUTT GROCERY	006251		199-11-6399.78-001-122000	CULINARY LAB SUPPLIES	720.46	N
			006932		199-11-6399.78-001-122000	CULINARY LAB SUPPLIES	1,054.84	N
			006252		199-11-6399.79-001-122000	CULINARY LAB SUPPLIES	2,039.46	N
			006936		199-11-6499.01-001-111000	VIP STUDENTS	161.12	N
			007018		199-11-6499.01-001-111000	VIP STUDENT EXP	198.62	N
			120901	708661	212-61-6499.00-999-024000	PAC MEETING SUPPLIES	22.85	N
					Totals for Check 087625		4,197.35	
087626	12-09-2020	ROLAND HAYES III	000012	ECMS BB VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
087627	12-09-2020	HB MECHANICAL SERVI	006865	95134	199-51-6249.00-999-199000	HVAC-MYATT	900.00	N
087628	12-09-2020	PHILIP HENDERSON	000012	EC VS SWEENY	199-36-6299.00-001-191W00	FOOTBALL OFFICIAL	95.00	N
087629	12-09-2020	HENRY H VACLAVICK, J	007055	1066	199-51-6299.00-999-199000	FLAGS -BUSINESS OFFICE	4,187.85	N
087630	12-09-2020	HOBBY LOBBY CREATIV	006705	95355445	199-11-6399.05-001-122000	FLORAL DESIGN LAB SUPPLIES	255.98	N
087631	12-09-2020	HODGES WELDING SUP	006484	CR49306	199-11-6269.70-001-122000	CYLINDER RENTALS	168.00	N
			006484	CR49309	199-11-6269.70-001-122000	CYLINDER RENTALS	36.00	N
			006474	261794	199-11-6399.22-001-122000	AG ENG. LAB SUPPLIES	593.60	N
			006474	261857	199-11-6399.22-001-122000	AG ENG. LAB SUPPLIES	129.40	N
			006484	CR49307	199-34-6269.00-999-199000	CYLINDER RENTALS	6.00	N
			006484	CR49308	199-51-6269.00-999-199000	CYLINDER RENTALS	18.00	N
			006273	261809	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	18.25	N
					Totals for Check 087631		969.25	
087632	12-09-2020	HUBENAK, INC.	007032	1421	199-51-6247.00-999-199000	GROUNDS-BUSINESS OFFICE	700.00	N

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087633	12-09-2020	AM EXP/HVAC MECHANI	006523	SCH029594	199-51-6249.00-999-199000	HVAC CONTRACT SERVICES	2,342.94	N
			006524	SCH029335	199-51-6249.00-999-199000	HVAC CONTRACT SERVICES	1,195.17	N
			006937	SVC151469	199-51-6249.00-999-199000	MIDDLE SCHOOL BOILER	1,995.00	N
			006937	SVC151628	199-51-6249.00-999-199000	MIDDLE SCHOOL BOILER	1,537.00	N
						Totals for Check 087633	7,070.11	
087634	12-09-2020	INTRADO INTERACTIVE	006964	127042	199-11-6299.00-001-111TEC	Annual License Renewal	1,956.35	N
			006964	127042	199-11-6299.00-041-111TEC	Annual License Renewal	1,956.35	N
			006964	127042	199-11-6299.00-102-111TEC	Annual License Renewal	1,956.35	N
			006964	127042	199-11-6299.00-103-111TEC	Annual License Renewal	1,956.35	N
			006964	127042	199-11-6299.00-107-111TEC	Annual License Renewal	1,956.35	N
						Totals for Check 087634	9,781.75	
087635	12-09-2020	IRON MOUNTAIN	006766	DBNV997(NOV)]	199-51-6299.00-999-199000	H/S VAULT STORAGE	312.81	N
087636	12-09-2020	JANAK'S WELDING SUP	006475	24584	199-11-6399.22-001-122000	AG FABRICATION SUPPLIES	154.00	N
087637	12-09-2020	KENNETH JOHSE	000012	EC VS SWEENY	199-36-6299.00-001-191W00	FOOTBALL OFFICIAL	95.00	N
			000012	ECMS BB VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
						Totals for Check 087637	230.00	
087638	12-09-2020	LEROY A. KOCIAN, JR.	000012	ECMS VS	199-36-6299.00-041-191W00	ECMS FOOTBALL OFFICIAL	95.00	N
087639	12-09-2020	DARRYL LEONARD	000012	EC BS NEED-BB	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	230.00	N
			000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
						Totals for Check 087639	365.00	
087640	12-09-2020	MARK'S PLUMBING PAR	006894	INV001912524	199-51-6316.00-999-199000	PLUMBING	59.32	N
087641	12-09-2020	MARTIN ELECTRIC CO.	007039	168402	199-51-6249.00-999-199000	HVAC-HUTCHINS BLDG A	1,448.09	N
087642	12-09-2020	MCCOY'S BUILDING SUP	006875	9681537	199-11-6399.03-001-122000	WOOD SHOP SUPPLIES	971.80	N
			006789	9680703	199-11-6399.13-001-111000	SUPPLIES-DRAMA HS	46.74	N
			006861	9681538	199-11-6399.82-001-122000	CONSTRUCTION TECH SUPPLIES	220.94	N
			006731	9680980	199-23-6399.70-001-122000	CATE SUPPLIES ADMIN	9.70	N
			006328	9681640	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	126.89	N
			006978	9681766	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	415.40	N
			006987	9681748	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	109.60	N
			007016	9681765	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	582.00	N
						Totals for Check 087642	2,483.07	
087643	12-09-2020	MCLEMORE BUILDING	006434	140482-	199-51-6249.01-999-199000	CUSTODIAL SERVICES	12,000.00	N
087644	12-09-2020	MED-TECH & DESIGN AS	007077	4930	199-33-6399.00-041-199000	NURSE SUPPLIES	40.50	N
			007028	4907	199-33-6399.00-041-199000	NURSE SUPPLIES	67.00	N
						Totals for Check 087644	107.50	
087645	12-09-2020	AURELIA MENDEZ	000012	ECMS FB VS	199-52-6299.00-041-191W00	ECMS FB SECURITY	140.00	N
087646	12-09-2020	MID AMERICAN ENERGY	006435	OCT/NOV 2020	199-51-6257.00-999-199000	DISTRICT ELECTRICITY	48,459.21	N
087647	12-09-2020	JAIME A. MORALES	000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
087648	12-09-2020	OFFICE DEPOT		129433238001	199-11-6329.11-107-111000	RETURN	-80.00	N
			007021	137388965001	199-11-6399.00-103-111000	GENERAL / OFFICE SUPPLIES	377.04	N
			007021	137391218001	199-11-6399.00-103-111000	GENERAL / OFFICE SUPPLIES	267.34	N

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			007021	137388965002	199-11-6399.00-103-111000	GENERAL / OFFICE SUPPLIES	7.80	N
						Totals for Check 087648	572.18	
087649	12-09-2020	ORIENTAL TRADING CO	007046	706900435-01	199-11-6399.16-107-111000	ELA CLASSROOM SUPPLIES	149.63	N
087650	12-09-2020	PAINT PERFECTION	000012	ECMS VS	199-36-6412.90-041-191000	ECMS GIRLS BASKETBALL MEAL	344.00	N
087651	12-09-2020	PATTI DEWITT, INC.	007023	3649	199-11-6399.08-001-111000	SUPPLIES-CHOIR	3,857.95	N
087652	12-09-2020	REYNA PEREZ	000012	EC VS LEGACY	199-52-6299.00-001-191W00	ECHS FOOTBALL SECURITY	140.00	N
			000012	ECMS VS	199-52-6299.00-041-191W00	ECMS FOOTBALL SECURITY	140.00	N
						Totals for Check 087652	280.00	
087653	12-09-2020	ROBERT JACKSON PER	000012	EC VS LEGACY	199-36-6299.00-001-191W00	ECHS BASKETBALL OFFICIAL	120.00	N
			000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
						Totals for Check 087653	255.00	
087654	12-09-2020	LAURA PUSTEJOVSKY	120401	67-MOLLY B'S	199-13-6399.00-999-121000	STAFF DEV TRAINING EXP	53.45	N
087655	12-09-2020	QEP, INC.	006950	38390	255-13-6399.00-999-111000	STAFF DEV MATERIALS	39.95	N
087656	12-09-2020	AM EXP/QUILL	006701	11255042	199-11-6399.00-001-111000	SUPPLIES-GENERAL HS/INK	124.18	N
			006701	11269986	199-11-6399.00-001-111000	SUPPLIES-GENERAL HS/INK	134.21	N
			006915	11819136	199-11-6399.00-001-111000	SUPPLIES-GENERAL	8.99	N
			006915	11832370	199-11-6399.00-001-111000	SUPPLIES-GENERAL	443.85	N
			006803	11554887	199-11-6399.00-001-123000	OFFICE/CLASSROOM SUPPLIES	59.95	N
			006843	11668967	199-11-6399.00-041-111000	MS SUPPLIES-TONER	1,218.85	N
			006416	10579503	199-11-6399.00-102-111000	COPY PAPER	2,649.47	N
			006416	10787973	199-11-6399.00-102-111000	COPY PAPER	49.99	N
			006416	11148759	199-11-6399.00-102-111000	COPY PAPER	1,299.74	N
			006592	10987443	199-11-6399.00-102-111000	OFFICE SUPPLIES	73.93	N
			006788	11413919	199-11-6399.00-102-111000	CLASSROOM SUPPLIES	95.59	N
			006788	11421927	199-11-6399.00-102-111000	CLASSROOM SUPPLIES	147.01	N
			006830	11668604	199-11-6399.00-102-111000	INK- OFFICE	993.60	N
			006920	11943054	199-11-6399.00-102-111000	CLASSROOM SUPPLIES	123.92	N
			006463	10631476	199-11-6399.00-103-123000	OFFICE/CLASSROOM SUPPLIES	35.62	N
			006463	10660194	199-11-6399.00-103-123000	OFFICE/CLASSROOM SUPPLIES	174.59	N
			006463	11489449	199-11-6399.00-103-123000	OFFICE/CLASSROOM SUPPLIES	40.12	N
			006548	10747767	199-11-6399.00-107-111000	INSTRUCTIONAL SUPPLIES	414.84	N
			006548	10802757	199-11-6399.00-107-111000	INSTRUCTIONAL SUPPLIES	18.89	N
			006817	11505183	199-11-6399.00-107-111000	CLASSROOM SUPPLIES	1,400.50	N
			006817	11563787	199-11-6399.00-107-111000	CLASSROOM SUPPLIES	143.80	N
			006817	11486681	199-11-6399.00-107-111000	CLASSROOM SUPPLIES	39.59	N
			006817	11497549	199-11-6399.00-107-111000	CLASSROOM SUPPLIES	48.93	N
			006701	11269986	199-11-6399.04-001-111000	SUPPLIES-GENERAL HS/INK	179.79	N
			006719	11268357	199-11-6399.04-001-111000	SUPPLIES-SCIENCE/INK	111.96	N
			006860	11629702	199-11-6399.18-001-111000	SUPPLIES-SOCIAL STUDIES	278.65	N
			006860	11669000	199-11-6399.18-001-111000	SUPPLIES-SOCIAL STUDIES	135.98	N
			006719	11268357	199-11-6399.21-001-111000	SUPPLIES-SCIENCE/INK	92.79	N
			006724	11222645	199-11-6399.21-041-111000	SCIENCE SUPPLIES	100.08	N
			006724	11232748	199-11-6399.21-041-111000	SCIENCE SUPPLIES	622.81	N

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			006781	11422137	199-11-6399.21-041-111000	SCIENCE SUPPLIES	773.82	N
			006781	11442425	199-11-6399.21-041-111000	SCIENCE SUPPLIES	249.93	N
			006781	11509457	199-11-6399.21-041-111000	SCIENCE SUPPLIES	79.74	N
			006655	11037690	199-11-6399.71-001-122000	AG SCIENCE SUPPLIES	79.98	N
			006655	11037922	199-11-6399.71-001-122000	AG SCIENCE SUPPLIES	24.79	N
			006655	11046470	199-11-6399.71-001-122000	AG SCIENCE SUPPLIES	174.59	N
			006655	11060989	199-11-6399.71-001-122000	AG SCIENCE SUPPLIES	745.34	N
			006655	11063201	199-11-6399.71-001-122000	AG SCIENCE SUPPLIES	38.94	N
			006655	11164002	199-11-6399.71-001-122000	AG SCIENCE SUPPLIES	111.56	N
			006795	11421624	199-12-6399.00-102-111000	LIBRARY INK	606.98	N
			006822	11506701	199-12-6399.00-999-111Y00	OFFICE SUPPLIES	100.99	N
			006822	11512832	199-21-6399.02-999-199000	OFFICE SUPPLIES	16.64	N
			006822	11506701	199-21-6399.02-999-199000	OFFICE SUPPLIES	109.91	N
			006822	11506701	199-21-6399.04-999-199000	OFFICE SUPPLIES	126.55	N
			006822	11506701	199-31-6399.01-999-199Y00	OFFICE SUPPLIES	126.55	N
			006822	11506701	199-31-6399.40-999-124000	OFFICE SUPPLIES	63.28	N
			006822	11521796	199-31-6399.40-999-130000	OFFICE SUPPLIES	26.62	N
			006822	11506701	199-41-6399.00-750-199000	OFFICE SUPPLIES	37.70	N
			006879	11619263	199-41-6399.00-750-199000	ADMINISTRATION SUPPLIES	18.29	N
			006879	11627537	199-41-6399.00-750-199000	ADMINISTRATION SUPPLIES	19.99	N
			006879	11629976	199-41-6399.00-750-199000	ADMINISTRATION SUPPLIES	407.42	N
			006879	11633734	199-41-6399.00-750-199000	ADMINISTRATION SUPPLIES	15.29	N
			006879	11641619	199-41-6399.00-750-199000	ADMINISTRATION SUPPLIES	81.56	N
			006678	11121787	199-51-6319.00-999-199000	FLAGS	334.74	N
			006813	11491710	199-51-6319.00-999-199000	GEN MAINT-OFFICE SUPP	107.98	N
			006813	11505308	199-51-6319.00-999-199000	GEN MAINT-OFFICE SUPP	376.00	N
			006813	11505308	199-51-6399.00-999-199000	GEN MAINT-OFFICE SUPP	271.27	N
			006803	11564114	437-11-6399.03-751-123000	OFFICE/CLASSROOM SUPPLIES	28.22	N
			006803	11629340	437-11-6399.03-751-123000	OFFICE/CLASSROOM SUPPLIES	22.61	N
			006463	10653460	437-21-6399.00-751-123000	OFFICE/CLASSROOM SUPPLIES	2.24	N
			006803	11629340	437-21-6399.00-751-123000	OFFICE/CLASSROOM SUPPLIES	1.19	N
			006803	11554887	437-21-6399.00-751-123000	OFFICE/CLASSROOM SUPPLIES	120.00	N
			006803	11605844	437-21-6399.00-751-123000	OFFICE/CLASSROOM SUPPLIES	21.62	N
						Totals for Check 087656	16,584.55	
087657	12-09-2020	REALLY GREAT READIN	006977	25444	199-11-6399.15-102-111000	READING MATERIALS	448.00	N
087658	12-09-2020	REGION 10 EDUC SERV	006316	168726	313-31-6298.00-751-023000	WORKSHOP REGISTRATION	150.00	N
087659	12-09-2020	REGIONAL STEEL PROD	006659	599692	199-11-6399.22-001-122000	AG ENG. LAB SUPPLIES	900.50	N
087660	12-09-2020	RICE FARMERS CO-OP, I	007027	2-188219	199-34-6249.01-999-199000	REPAIRS	18.00	N
087661	12-09-2020	RIOUX HARDWARE	006391	600189	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	5.96	N
			006391	K00242	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	29.99	N
			006391	600267	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	44.45	N
			006391	600284	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	69.33	N
			006391	600342	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	16.15	N

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			006391	600443	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	2.49	N
			006391	600449	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	6.79	N
			006391	600482	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	14.42	N
			006391	600623	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	20.47	N
			006391	600624	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	11.49	N
			006391	600655	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	27.28	N
			006391	600674	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	8.98	N
			006391	600687	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	13.68	N
			006391	600689	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	6.57	N
			006391	600727	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	17.98	N
			006391	600763	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	11.58	N
			006391	600849	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	1.92	N
			006391	600855	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	8.49	N
			006391	600862	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	7.97	N
			006391	600906	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	9.48	N
Totals for Check 087661							335.47	
087662	12-09-2020	RIVERSIDE INSIGHTS	006744	051954	313-31-6339.00-751-023000	TESTING MATERIALS	72.75	N
			006744	056235	313-31-6339.00-751-023000	TESTING MATERIALS	78.20	N
			006744	055347	313-31-6339.00-751-023000	TESTING MATERIALS	78.20	N
Totals for Check 087662							229.15	
087663	12-09-2020	SAVVAS LEARNING CO.	006900	6800255335	199-11-6399.40-999-124000	MATH MATERIALS	2,216.50	N
087664	12-09-2020	SCANTRON CORPORATI	007068	6429583	199-11-6399.00-001-111000	SUPPLIES-GENERAL	797.94	N
087665	12-09-2020	SCHOOL HEALTH CORP	007014	3857305-00	199-33-6399.00-107-199000	NURSE SUPPLIES	42.45	N
087666	12-09-2020	SCHOOL OUTFITTERS, L	006776	INV13491040	199-11-6397.70-001-122000	INVENTORY-LOCKERS	3,116.48	N
087667	12-09-2020	SHERWIN WILLIAMS	007054	3457-6	199-51-6316.00-999-199000	GEN MAINT	82.12	N
087668	12-09-2020	BALFOUR STX INC.	006431	SIP194162	199-36-6498.00-001-199000	CULINARY LETTERMAN JACKETS	100.00	N
	12-10-2020	BALFOUR STX INC.	006431	SIP194162	199-36-6498.00-001-199000	WRONG VENDOR	-100.00	N
Totals for Check 087668							.00	
087669	12-09-2020	SOUTHERN FLORAL CO	006974	111332	199-11-6399.05-001-122000	FLORAL DESIGN LAB SUPPLIES	2,398.99	N
087670	12-09-2020	SPECIALIZED ASSESSM	000012	109701(NOV)	199-31-6219.00-999-123000	PSYCHOEDUCATIONAL ASSESS	2,082.50	N
087671	12-09-2020	STEVEN STAFF	000012	EC VS	199-36-6299.00-001-191W00	ECHS BASKETBALL TICKET SELL	75.00	N
087672	12-09-2020	SUNSHINE LAUNDRY	006637	NOV 2020	199-11-6299.70-001-122000	UNIFORM SERVICE	22.50	N
			006637	NOV 2020	199-51-6299.00-999-199000	UNIFORM SERVICE	227.25	N
Totals for Check 087672							249.75	
087673	12-09-2020	SUPERIOR MOTOR PAR	006971	9319-345314	199-11-6399.72-001-122000	AUTO TECH LAB SUPPLIES	32.00	N
			006971	9319-345315	199-11-6399.72-001-122000	AUTO TECH LAB SUPPLIES	159.12	N
			006971	9319-345421	199-11-6399.72-001-122000	AUTO TECH LAB SUPPLIES	19.34	N
Totals for Check 087673							210.46	
087674	12-09-2020	SUTHERLANDS	006948	144508	199-11-6399.03-041-111000	GCT SUPPLIES	164.96	N
			006516	144605	199-11-6399.22-001-122000	AG SHOP SUPPLIES	76.53	N
			006464	144306	199-11-6399.71-001-122000	AG SHOP SUPPLIES	175.03	N
			006464	144668	199-11-6399.71-001-122000	AG SHOP SUPPLIES	71.98	N

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			006508	144271	199-11-6399.80-001-122000	HORTICULTURE SUPPLIES	82.37	N
			006508	144433	199-11-6399.80-001-122000	HORTICULTURE SUPPLIES	98.63	N
			006271	144639	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	189.60	N
			006271	144676	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	34.98	N
			006271	144700	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	35.96	N
			006271	144714	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	53.83	N
			006271	144740	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	20.47	N
			006271	144851	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	26.34	N
			006826	144451	199-51-6316.00-999-199000	GEN MAINT	89.53	N
			006826	144644	199-51-6316.00-999-199000	GEN MAINT	8.99	N
			006916	144375	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	32.19	N
			006916	144505	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	33.95	N
			006916	144518	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	25.98	N
			006916	144611	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	16.95	N
			006916	144701	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	23.80	N
			006916	144719	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	2.67	N
			006916	144767	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	38.39	N
			006916	144769	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	12.99	N
			006916	144801	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	44.72	N
			006916	144855	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	45.53	N
			006995	144609	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	963.85	N
Totals for Check 087674							2,370.22	
087675	12-09-2020	T-MOBILE	006573	96975706-NOV	199-11-6399.29-999-111TEC	HOT SPOTS-ONLINE LEARNERS	1,500.00	N
087676	12-09-2020	T-MOBILE	006531	969007252-NOV	199-34-6299.00-999-199000	GPS TRACKING SERVICES- BUSE	476.35	N
087677	12-09-2020	TASBO	000012	23743-2020-	199-41-6495.00-750-1990HR	DUES T. FAAS	135.00	N
087678	12-09-2020	TEACHER SYNERGY LL	007048	136385394	199-11-6399.21-041-111000	SCIENCE SUPPLIES	262.98	N
087679	12-09-2020	TEXAS ASSN OF SCHOO	000012	602302	199-41-6495.00-702-199000	2021 MEMBERSHIP	7,257.88	N
			000012	600217	199-41-6499.00-720-199000	2021 LEGAL ASSISTANCE FUND	350.00	N
Totals for Check 087679							7,607.88	
087680	12-09-2020	TEXAS MULTI-CHEM, LT	006684	100723	199-51-6247.00-999-199000	GROUNDS-MIDDLE	862.00	N
087681	12-09-2020	TEXAS STATE BILLING S	000012	21615	199-11-6299.00-999-123000	MEDICAID BILLING FEES	515.64	N
087682	12-09-2020	THINK TANK	006963	THD17376	199-11-6299.00-001-111TEC	ALR- HelpDesk -StudentLearning	191.98	N
			006963	THD17376	199-11-6299.00-041-111TEC	ALR- HelpDesk -StudentLearning	191.98	N
			006963	THD17376	199-11-6299.00-102-111TEC	ALR- HelpDesk -StudentLearning	191.98	N
			006963	THD17376	199-11-6299.00-103-111TEC	ALR- HelpDesk -StudentLearning	191.97	N
			006963	THD17376	199-11-6299.00-107-111TEC	ALR- HelpDesk -StudentLearning	191.97	N
Totals for Check 087682							959.88	
087683	12-09-2020	UIL AREA MARCHING C	000012	ECHS	199-36-6497.07-001-199000	UIL AREA MARCHING FEES	250.00	N
	12-16-2020	UIL AREA MARCHING C	000012	ECHS	199-36-6497.07-001-199000	WRONG VENDOR	-250.00	N
Totals for Check 087683							.00	
087684	12-09-2020	UNIFIRST CORPORATIO	006300	8150893290	199-34-6299.00-999-199000	UNIFORM LAUNDRY SERVICE	35.35	N
			006300	8150893977	199-34-6299.00-999-199000	UNIFORM LAUNDRY SERVICE	35.35	N
Totals for Check 087684							70.70	

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087685	12-09-2020	UNITED AGRICULTURAL	006473	297906	199-11-6399.81-001-122000	AG BARN SUPPLIES	259.17	N
			006473	299257	199-11-6399.81-001-122000	AG BARN SUPPLIES	13.08	N
			006297	297566	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	99.98	N
			006297	299119	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	35.98	N
			006296	299154	199-51-6317.00-999-199000	GROUPS	119.40	N
				299155	199-51-6317.00-999-199000	TAX CREDIT	-2.14	N
Totals for Check 087685							525.47	
087686	12-09-2020	MARK VAN GORP	000012	EC VS NEED-BB	199-36-6299.00-001-191W00	BASKETBALL CLOCK	75.00	N
087687	12-09-2020	VICTORIA REGIONAL PR	000012	1ST QTR ECISD	199-93-6492.01-999-123W00	DEAF ED 1ST QUARTER SHARE	5,350.78	N
087688	12-09-2020	WALMART COMMUNITY	006711		199-11-6329.11-107-111000	ELA CLASSROOM SUPPLIES	178.73	N
			006794		199-11-6399.00-001-111000	SUPPLIES-GENERAL HS	84.06	N
			006891		199-11-6399.00-001-111000	INSTRUCTIONAL EXERCISE EQUI	22.41	N
			006410		199-11-6399.00-001-123000	CLASSROOM MATERIALS	59.79	N
			006887		199-11-6399.00-001-123000	PASS BEHAVIOR REWARDS	85.83	N
			006723		199-11-6399.00-041-111000	MS SUPPLIES	35.64	N
			006405		199-11-6399.00-107-111000	CLASSROOM INSTRUCTIONAL	103.71	N
			006410		199-11-6399.00-107-123000	CLASSROOM MATERIALS	12.84	N
			006491		199-11-6399.01-001-128000	SUPPLIES & MATERIALS	229.56	N
			006406		199-11-6399.01-107-111000	PRE-K CLASSROOM SUPPLIES	92.16	N
			006775		199-11-6399.05-001-122000	FLORAL DESIGN LAB SUPPLIES	301.98	N
			006696		199-11-6399.11-041-111000	ENGLISH SUPPLIES	149.56	N
			006648		199-11-6399.18-107-111000	SOC STUDIES INSTRUCTIONAL S	31.84	N
			006899		199-11-6399.19-041-111000	MATH SUPPLIES	62.57	N
			006427		199-11-6399.19-102-111000	MATH SUPPLIES	16.16	N
			006645		199-11-6399.19-107-111000	MATH INSTRUCTIONAL SUPPLIES	69.54	N
			006519		199-11-6399.21-001-111000	INSTRUCTIONAL SUPPLIES-SCIE	373.56	N
			006409		199-11-6399.21-041-111000	SCIENCE SUPPLIES	203.28	N
			006426		199-11-6399.21-102-111000	SCIENCE SUPPLIES	113.68	N
			006853		199-11-6399.21-102-111000	SCIENCE SUPPLIES	121.91	N
			006446		199-11-6399.71-001-122000	AG SHOP SUPPLIES	153.85	N
			006449		199-11-6399.72-001-122000	AUTOMOTIVE SUPPLIES	498.00	N
			006824		199-11-6399.75-001-122000	EDUCATION TRAINING SUPPLIES	494.28	N
			006510		199-11-6399.77-001-122000	HEALTH SCIENCE LAB SUPPLIES	142.08	N
			006447		199-11-6399.78-001-122000	CULINARY LAB SUPPLIES	54.10	N
			006458		199-11-6399.79-001-122000	CULINARY LAB SUPPLIES	165.10	N
			006509		199-11-6399.80-001-122000	HORTICULTURE SUPPLIES	93.40	N
			006700		199-11-6399.82-001-111000	SUPPLIES-RESOURCE	295.66	N
			006460		199-13-6399.01-999-111Y00	ADM/HR/PAY/FED/SUPT/CURR	9.98	N
			006400		199-23-6399.00-103-199000	OFFICE SUPPLIES-ADMIN EXP	50.15	N
			006491		199-23-6399.01-999-128000	SUPPLIES & MATERIALS	42.21	N
			006811		199-23-6499.00-107-199000	GEN OPERATING SUPPLIES-ADMI	71.16	N
			006536		199-34-6399.02-999-199000	TRANS OFFICE SUPPLIES	37.14	N
			007002		199-34-6499.00-999-199000	TRANS SUPPLIES	216.97	N
			006668		199-36-6399.94-001-191000	H/S FOOTBALL SUPPLIES	106.36	N

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			006819		199-36-6399.94-001-191000	H/S FOOTBALL SUPPLIES	774.78	N
			006851		199-36-6499.63-001-191000	SUPPLIES-CHEER HS	465.38	N
			006395		199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	319.88	N
			006394		199-51-6317.00-999-199000	GROUPS SUPPLIES/MATERIALS	141.97	N
			006396		199-51-6319.00-999-199000	GEN MAINT-M&O	122.41	N
			006392		199-51-6399.00-999-199000	MAINT-GENERAL SUPPLIES-OFFI	66.90	N
Totals for Check 087688							6,670.57	
087689	12-09-2020	WALSH GALLEGOS TRE	120012	598969	199-41-6211.00-720-199000	LEGAL FEES	166.00	N
087690	12-09-2020	JAMES C WARD	000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	160.00	N
087691	12-09-2020	WHARTON CO. ELECTRI	006638	4320133401-	199-51-6257.00-999-199000	ECMS ELECTRICITY SERVICE	12,143.00	N
087692	12-09-2020	WHARTON CO. ELECTRI	006639	M&T NOV	199-51-6257.00-999-199000	MAINT/TRANS ELECTRICITY SVC	1,354.00	N
087693	12-16-2020	806 TECHNOLOGIES, IN	121101	9201	199-41-6299.00-720-199000	PLAN 4 LEARNING SOFTWARE	2,500.00	N
087694	12-16-2020	MAKENNA ABKE	121501	TXCNA CERT	199-11-6499.00-001-1110CE	CNA CERTIFICATION FEE	125.00	N
087695	12-16-2020	ADT COMMERCIAL	006994	137278175	199-51-6299.00-999-199000	H/S & MIDDLE FIRE MONITORING	33.10	N
			006994	137278176	199-51-6299.00-999-199000	H/S & MIDDLE FIRE MONITORING	33.10	N
Totals for Check 087695							66.20	
087696	12-16-2020	ADVANCED GRAPHICS	007087	72509	199-11-6399.00-102-111000	WORKROOM SUPPLIES	109.99	N
087697	12-16-2020	ADVANCED GRAPHICS	007102	72514	199-11-6399.00-041-111000	MS SUPPLIES	582.75	N
087698	12-16-2020	AFFORDABLE LINE STRI	006923	201024	199-51-6299.00-999-199000	GEN MAINT-PRESSURE WASHIN	6,219.60	N
087699	12-16-2020	AMAZON CAPITAL	007064	1DLX66GKTD9Q	199-11-6399.00-102-111000	CLASSROOM SUPPLIES	42.12	N
			007099	1MG34CTN99DR	199-11-6399.00-102-111000	CLASSROOM SUPPLIES	75.79	N
			007069	1DTGYKNNYGQ	199-11-6399.21-041-111000	SCIENCE SUPPLIES	113.71	N
			007085	1T7HYYQRH963	199-11-6399.35-103-137000	DYSLEXIA SUPPLIES	115.92	N
			007065	1G4YWVXNKNC	199-11-6399.77-001-122000	HEALTH SCIENCE LAB SUPPLIES	93.16	N
			007076	1CLF6MQWVVM	199-23-6399.00-041-199000	ADMIN SUPPLIES	25.98	N
			007008	1T733613M1YH	199-33-6399.00-001-199000	SUPPLIES-NURSE	87.02	N
Totals for Check 087699							553.70	
087700	12-16-2020	AMERICAN DANCE/DRIL	000012	20091583	199-36-6497.61-001-191000	HOUSTON/REG DRILL TEAM CHA	2,000.00	N
			000012	20091583	199-36-6499.61-001-191000	HOUSTON/REG DRILL TEAM CHA	1,830.00	N
Totals for Check 087700							3,830.00	
087701	12-16-2020	STACY AMESTOY	121401	TRAV11/18-	313-31-6411.00-751-023000	INDISTRICT TRAVEL	187.85	N
087702	12-16-2020	DENISE ANDERSON	400012	EC VS	199-36-6412.93-001-191000	LADYBIRD BASKETBALL MEALS	468.00	N
	01-04-2021	DENISE ANDERSON	400012	EC VS	199-36-6412.93-001-191000	EVENT CANCELLED	-468.00	N
Totals for Check 087702							.00	
087703	12-16-2020	AQUA BEVERAGE CO/O	006469	109366	199-21-6499.00-999-199000	ADMINISTRATION EXP	30.95	N
			006469	109364	199-41-6499.00-720-199000	ADMINISTRATION EXP	18.49	N
Totals for Check 087703							49.44	
087704	12-16-2020	ARAMARK INC	800012	KC00971414	240-35-6219.00-999-199000	FOOD SVC EXP	75,134.78	N
087705	12-16-2020	AT&T LONG DISTANCE	006556	805382507-NOV	199-51-6256.00-999-199000	LONG DISTANCE PHONE SERVIC	426.23	N

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087706	12-16-2020	AUTOZONE PARTS INC.	006303	1550222599	199-34-6399.00-999-199000	BUS FLEET REPAIR PARTS	4.79	N
			006305	1550223924	199-34-6399.01-999-199000	SHOP SUPPLIES-TRANSPORTATI	265.39	N
			006305	1550224501	199-34-6399.01-999-199000	SHOP SUPPLIES-TRANSPORTATI	25.16	N
			006305	1550226168	199-34-6399.01-999-199000	SHOP SUPPLIES-TRANSPORTATI	11.58	N
Totals for Check 087706							306.92	
087707	12-16-2020	PATRICIA BABCOCK	000012	NOV 18-DEC 11	437-21-6411.01-751-123000	INDISTRICT TRAVEL	56.47	N
087708	12-16-2020	AMY BAILEY	121401	TRAV 10/30-12/1	313-31-6411.00-751-023000	INDISTRICT TRAVEL	38.87	N
087709	12-16-2020	CHRIS BARBEE	000012	EC VS LAGR;	199-36-6299.00-001-191W00	SWIM OFFICIAL	50.00	N
087710	12-16-2020	BAYES ACHIEVEMENT C	121101	30780	315-11-6216.10-751-123000	SPEECH THERAPY FOR NOVEMB	478.75	N
			121101	30714	315-11-6216.10-751-123000	RESIDENTIAL PLACE-DECEMBER	19,903.86	N
Totals for Check 087710							20,382.61	
087711	12-16-2020	BRANDY BEAL	000012	OCT 29-DEC 4	199-23-6411.00-041-199000	INDISTRICT TRAVEL	48.30	N
087712	12-16-2020	BRUCE BEETS	120012	EC VS RICE-BB	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	120.00	N
087713	12-16-2020	CRISTELA BORREGO	121502	TRAV11/17-	313-31-6411.00-751-023000	INDISTRICT TRAVEL	176.64	N
087714	12-16-2020	AMY B. BOSSE	000012	DEC 8-9	437-21-6411.00-751-123000	INDISTRICT TRAVEL	75.90	N
087715	12-16-2020	KEVIN BROWN	000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
087716	12-16-2020	SUSIE BROWN	000012	NOV 3-30	199-23-6411.00-001-199000	INDISTRICT TRAVEL	8.63	N
087717	12-16-2020	BRYAN HIGH SCHOOL S	000012	ECHS	199-36-6499.91-001-1910SB	ENTRY FEE	550.00	N
087718	12-16-2020	BSN SPORTS	007067	910797169	199-36-6399.29-001-191000	MASKS	1,834.98	N
087719	12-16-2020	LINDSAY BULLARD	000012	12/4;12/5/12/8	199-36-6299.00-001-191W00	BASKETBALL WORKER	200.00	N
087720	12-16-2020	MARGARET CAIN	121502	TRAV 11/12	313-31-6411.00-751-023000	INDISTRICT TRAVEL	17.42	N
087721	12-16-2020	CINDY ANN CARDENAS	000012	EC VS	199-52-6299.00-001-191W00	VOLLEYBALL HOUSTON ESCORT	280.00	N
087722	12-16-2020	CARDINAL'S SPORT TEA	006666	O762785-01	199-36-6399.93-001-1910VB	VOLLEYBALL SUPPLLIES	767.61	N
087723	12-16-2020	WILLIE CHANDLER	000012	EC VS	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	165.00	N
			000012	ECMS BB	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
Totals for Check 087723							300.00	
087724	12-16-2020	CITY OF EL CAMPO TEX	000012	ECISD HEALTH	240-35-6299.00-999-199000	HEALTH PERMITS-ALL CAMPUSE	600.00	N
087725	12-16-2020	VALERIE ROYE COFFMA	000012	DEC 8-10	437-21-6411.00-751-123000	INDISTRICT TRAVEL	81.65	N
087726	12-16-2020	COLUMBIA HIGH SCHOO	000012	ECHS G&B	199-36-6499.95-001-191000	GOLF ENTRY FEE	350.00	N
087727	12-16-2020	COMMUNITIES IN SCHO	006489	1382	199-11-6291.00-041-124000	CIS PROGRAM	1,800.00	N
087728	12-16-2020	THE COMPUTER CENTE	007088	10092069	199-11-6299.00-001-111TEC	GOGUARDIAN ADMIN	3,960.00	N
			007088	10092069	199-11-6299.00-041-111TEC	GOGUARDIAN ADMIN	3,960.00	N
			007088	10092069	199-11-6299.00-102-111TEC	GOGUARDIAN ADMIN	3,960.00	N
			007088	10092069	199-11-6299.00-103-111TEC	GOGUARDIAN ADMIN	3,960.00	N
			007088	10092069	199-11-6299.00-107-111TEC	GOGUARDIAN ADMIN	3,960.00	N
			007106	10091954	199-11-6399.00-103-111TEC	NETWORK SUPPLIES	2,710.95	N
				10091914	199-11-6399.08-001-111000	DUP PAYMENT	-280.98	N
Totals for Check 087728							22,229.97	

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087729	12-16-2020	JANET L. CRANMER	000012	EC VS LAG;	199-36-6299.00-001-191W00	TRI MEET SWIM OFFICIAL	156.82	N
087730	12-16-2020	CRISIS PREVENTION IN	006758	CUS0234696	313-13-6399.00-751-023000	TRAINING MATERIALS FOR STAF	225.00	N
			007072	cus0239065	313-13-6399.00-751-023000	STAFF DEVEL TRAINING MATERI	375.00	N
Totals for Check 087730							600.00	
087731	12-16-2020	DEWITT POTH AND SON	006694	625915-0	199-11-6399.02-001-111000	SUPPLIES-DESKS/CATE ACCT	13,220.00	N
			006694	625915-0	199-11-6399.74-001-122000	SUPPLIES-DESKS/CATE ACCT	6,610.00	N
Totals for Check 087731							19,830.00	
087732	12-16-2020	DEXYP	120012	800532345	199-41-6499.00-720-199000	INTERNET ADVERTISEMENT	9.00	N
087733	12-16-2020	DSG NURSERY	006996	671047	199-11-6399.80-001-122000	HORTICULTURE SUPPLIES	67.00	N
087734	12-16-2020	DSS DRIVING SAFETY S	006359	20-1478029	199-34-6299.00-999-199000	DRUG TESTING	50.00	N
087735	12-16-2020	EL CAMPO BAND PAREN	000012	AREA MARCHIN	199-36-6497.07-001-199000	UIL AREA MARCHING CONTEST F	250.00	N
087736	12-16-2020	EL CAMPO MEMORIAL H	006362	VILLARREAL,	199-34-6216.00-999-199000	DOT PHYSICALS	125.00	N
087737	12-16-2020	EL CAMPO PARTS, INC.	006361	214170	199-34-6399.00-999-199000	BUS FLEET REPAIR PARTS	17.29	N
			006365	213200	199-34-6399.01-999-199000	SHOP SUPPLIES-TRANSPORTATI	77.76	N
Totals for Check 087737							95.05	
087738	12-16-2020	EL CAMPO VOLUNTEER	000012	2020 FOOTBALL	199-36-6499.00-001-191W00	FOOTBALL GAME PARKING SERV	300.00	N
087739	12-16-2020	ENTERPRISE FM TRUST	006466	FBN4092419	199-13-6269.00-999-111W00	DIST RENTAL VEHICLE FLEET	509.39	N
			006466	FBN4092419	199-34-6269.00-999-123W00	DIST RENTAL VEHICLE FLEET	1,018.79	N
			006466	FBN4092419	199-34-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	646.20	N
			006466	FBN4094219	199-34-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	874.98	N
			006466	FBN4094219	199-34-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	555.75	N
			006466	FBN4092419	199-36-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	509.40	N
			006466	FBN4092419	199-36-6269.70-001-122W00	DIST RENTAL VEHICLE FLEET	989.76	N
			006466	FBN4094219	199-36-6269.70-001-122W00	DIST RENTAL VEHICLE FLEET	989.76	N
			006466	FBN4094219	199-36-6269.70-001-122W00	DIST RENTAL VEHICLE FLEET	473.94	N
			006466	FBN4094219	199-36-6269.70-001-122W00	DIST RENTAL VEHICLE FLEET	1,019.03	N
			006466	FBN4092419	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	499.18	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	444.30	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	600.07	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	557.66	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	452.99	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	601.59	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	555.68	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	754.87	N
			006466	FBN4094219	199-51-6269.00-999-199W00	DIST RENTAL VEHICLE FLEET	754.96	N
Totals for Check 087739							12,808.30	
087740	12-16-2020	ELMA ESCOBAR	121401	TRAV 10/28-12/9	212-31-6411.00-999-024000	INDISTRICT TRAVEL	76.82	N
087741	12-16-2020	JEFF FIALA	000012	EC VS	199-52-6299.00-001-191W00	BASKETBALL SECURITY	140.00	N
087742	12-16-2020	FIRETRON, INC.	007159	156375	199-51-6299.00-999-199000	HUTCHINS-SPRINKLER REPAIR	6,555.00	N

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087743	12-16-2020	THOMAS FOSTER	000012	EC VS	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	230.00	N
087744	12-16-2020	TRENNAN E. GAMBLE	000012	EC VS	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	175.00	N
087745	12-16-2020	YVETTE GARCIA	121502	TRAV11/18-	199-11-6411.00-999-137000	INDISTRICT TRAVEL	17.37	N
087746	12-16-2020	GRISELDA GARZA	000012	AUG 31-NOV 20	199-34-6411.00-999-199000	INDISTRICT TRAVEL	117.65	N
087747	12-16-2020	AUSTIN JAMES GIVENS	121501	TXCNA CERT	199-11-6499.00-001-1110CE	CNA CERTIFICATION FEE	125.00	N
087748	12-16-2020	THE GOODYEAR TIRE &	007100	253-1011815	199-34-6249.00-999-199000	REPAIRS-TIRE BUS FLEET	162.17	N
087749	12-16-2020	GRACE UTLEY, TAC	006654	1335186	199-34-6299.00-999-199000	REGISTRATION RENEWALS	7.50	N
			006654	1335185	199-34-6299.00-999-199000	REGISTRATION RENEWALS	7.50	N
			006656	108079	199-34-6299.00-999-199000	REGISTRATION RENEWALS	7.50	N
			006656	1048009	199-34-6299.00-999-199000	REGISTRATION RENEWALS	7.50	N
			006656	1286275	199-34-6299.00-999-199000	REGISTRATION RENEWALS	7.50	N
			006656	1031170	199-34-6299.00-999-199000	REGISTRATION RENEWALS	7.50	N
						Totals for Check 087749	45.00	
087750	12-16-2020	GRAINGER	006310	9744776957	199-51-6319.00-999-199000	MAINT EXP	180.00	N
087751	12-16-2020	NICHOLAS GRIGAR	000012	10091914-	199-11-6399.08-001-111000	AUX CABLES/PA SYSTEM REIM	280.98	N
087752	12-16-2020	KIM HAILEY	000012	NOV 19-DEC 11	437-31-6411.00-751-123000	INDISTRICT TRAVEL	114.94	N
087753	12-16-2020	JAMES HARP	000012	SPLENDORA	199-36-6411.94-001-191000	TRAVEL EXP	127.65	N
087754	12-16-2020	TOMMY L. HARRIS, JR.	000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	130.00	N
087755	12-16-2020	HENRY H VACLAVICK, J	007155	1067	199-51-6299.00-999-199000	FLAGS INST & HANDICAP RAMP	3,712.00	N
087756	12-16-2020	JUSTIN HOBBS	000012	EC VS EDNA	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	120.00	N
087757	12-16-2020	KRISTIN HOLTON	000012	NOV 18-DEC 14	459-11-6411.00-751-123000	INDISTRICT TRAVEL	459.14	N
087758	12-16-2020	HOTSY/CARLSON EQUIP	007127	107053	199-34-6299.00-999-199000	SERVICE	162.95	N
087759	12-16-2020	HOUSTON ISD	000012	EC VS YATES	199-00-5752.00-000-100000	VARSITY FB PLAYOFF EXP	2,965.36	N
087760	12-16-2020	MELISSA HUGGINS	000012	EC VS	199-52-6299.00-001-191W00	BASKETBALL SECURITY	157.50	N
087761	12-16-2020	IRON MOUNTAIN	006766	DCZT366-(DEC)	199-51-6299.00-999-199000	H/S VAULT STORAGE	312.81	N
087762	12-16-2020	J.W. PEPPER & SON,	007051	363103166	199-11-6399.07-001-111000	SUPPLIES-BAND HS	424.00	N
087763	12-16-2020	KENNETH JOHSE	090012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
087764	12-16-2020	ABIGAIL JONES	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087765	12-16-2020	MEGHAN KALLINA	000012	DUES REIM	199-31-6411.00-103-199000	DUES	170.00	N
087766	12-16-2020	TURK KRENEK	000012	OCT 27-DEC 14	199-12-6411.00-999-111TEC	INDISTRICT TRAVEL	82.23	N
087767	12-16-2020	KYRISH TRUCK CENTER	006368	X501030540:01	199-34-6399.00-999-199000	BUS PARTS	36.89	N
			006368	X501027197:01	199-34-6399.00-999-199000	BUS PARTS	752.07	N
						Totals for Check 087767	788.96	
087768	12-16-2020	NATHAN KUBES	000012	EC VS	199-52-6299.00-001-191W00	BASKETBALL SECURITY	157.50	N
087769	12-16-2020	JENNIFER LIMBAUGH	000012	NOV 18-DEC 11	437-11-6411.00-751-123000	INDISTRICT TRAVEL	277.04	N

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087770	12-16-2020	JAMES LITTLE	000012	EC VS	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	175.00	N
087771	12-16-2020	LONE STAR GLASS CO.,	006699	I512635	199-34-6249.00-999-199000	GLASS REPAIRS-BUS FLEET	30.00	N
087772	12-16-2020	LONESTAR COPY PROD	007071	32934	199-11-6399.00-107-111000	CLASSROOM SUPPLIES & MATER	1,099.50	N
087773	12-16-2020	JENNIFER LOVEDAY	000012	NOV 2-DEC 7	199-52-6411.00-999-199W00	INDISTRICT TRAVEL	42.73	N
087774	12-16-2020	LAURA ANN MAJOR	000012	5(11/19-12/10)	437-11-6216.03-751-123000	SPEECH SERVICES	3,020.00	N
087775	12-16-2020	HERMAN C MAUCH III	000012	BB SUPPLIES	199-36-6399.92-001-191000	BASKETBALL SUPP REIM	59.99	N
087776	12-16-2020	HERMAN C MAUCH III	080012	EC VS BAY CITY	199-36-6412.92-001-191000	RICEBIRD BASKETBALL MEALS	280.00	N
087777	12-16-2020	HERMAN C MAUCH III	090012	EC VS	199-36-6412.92-001-191000	RICEBIRD BASKETBALL MEALS	280.00	N
087778	12-16-2020	HERMAN C MAUCH III	120012	EC VS	199-36-6412.92-001-191000	RICEBIRD BASKETBALL MEALS	420.00	N
087779	12-16-2020	MCCOY'S BUILDING SUP	006328	9682758	199-51-6316.00-999-199000	CARPENTER-CAMPUS PROJECT	45.70	N
087780	12-16-2020	MCLEMORE BUILDING	006434	141687-DEC	199-51-6249.01-999-199000	CUSTODIAL SERVICES	72,578.35	N
087781	12-16-2020	KIM MICKELSON	121502	TRAV 10/26-12/8	313-31-6411.00-751-023000	INDISTRICT TRAVEL	107.87	N
087782	12-16-2020	DEBBIE MONDANE	000012	NOV 18-DEC 14	386-11-6411.00-999-123000	INDISTRICT TRAVEL	500.71	N
087783	12-16-2020	SOFIA MORENO	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087784	12-16-2020	MUSTANG RENTAL SER	007147	582502	199-51-6299.00-999-199000	HIGH SCHOOL LIFT RENTAL	1,209.40	N
087785	12-16-2020	NATIONAL BUGMOBILES	006313	NOV 2020	199-51-6299.00-999-199000	PEST COTNROL - MONTHLY	385.00	N
			006318	716205	199-51-6299.00-999-199000	PEST CONTROL TERMITES	200.00	N
			006318	716960	199-51-6299.00-999-199000	PEST CONTROL TERMITES	200.00	N
			006318	716705	199-51-6299.00-999-199000	PEST CONTROL TERMITES	425.00	N
			006318	716503	199-51-6299.00-999-199000	PEST CONTROL TERMITES	350.00	N
Totals for Check 087785							1,560.00	
087786	12-16-2020	NEW DISTRIBUTING	007129	INV-06301-2011	199-34-6311.00-999-199000	FUEL	8,112.20	N
087787	12-16-2020	KIERRA NORTH	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087788	12-16-2020	NOTABLE INCORPORAT	007119	209526	199-11-6399.00-103-111000	SUBSCRIPTION	99.00	N
087789	12-16-2020	NWEA	007033	46910	199-31-6339.00-999-137000	TESTING MATERIALS	2,750.00	N
087790	12-16-2020	JESSICA O'CANAS	000012	OCT 1-DEC 2	199-23-6411.00-103-199000	INDISTRICT TRAVEL	41.12	N
087791	12-16-2020	O'REILLY AUTO PARTS	006267	0471-303577	199-11-6399.72-001-122000	AUTO TECH LAB SUPPLIES	206.70	N
087792	12-16-2020	LAURA OCANAS	000012	NOV 2-30	199-23-6411.00-107-199000	INDISTRICT TRAVEL	22.82	N
087793	12-16-2020	DONALD OLDAG	000012	OCT 28-DEC 14	199-51-6411.00-999-199W00	INDISTRICT TRAVEL	55.03	N
087794	12-16-2020	ORIENTAL TRADING CO	007081	706965974-01	199-11-6399.15-103-111000	READING SUPPLIES	64.91	N
087795	12-16-2020	ALICIA OSORNIO	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087796	12-16-2020	PAXTON-PATTERSON LL	006973	390246	199-11-6399.00-041-111000	STEM SUPPLIES	17.10	N
			006973	390573	199-11-6399.00-041-111000	STEM SUPPLIES	94.94	N
Totals for Check 087796							112.04	

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087797	12-16-2020	NCS PEARSON	006906	12285674	199-31-6339.00-999-121000	ONLINE TESTS FOR G/T	2,520.00	N
087798	12-16-2020	JOSEPH L. PENNINGTO	000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	130.00	N
			000012	ECMS VS	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
Totals for Check 087798							265.00	
087799	12-16-2020	LINDSEY POENITZSCH	000012	FCCLA DUES	199-36-6497.70-001-122000	AFFILIATION DUES FCCLA	528.00	N
087800	12-16-2020	DEVON M. RANEY	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087801	12-16-2020	REGION 3 EDUC. SERVI	006801	056488	199-11-6239.00-999-111000	TSDS PEIMS & CORE SERV-20-21	5,000.00	N
			006801	056569	199-11-6239.00-999-111TEC	SECURITY AWARENESS SERV 20	2,183.60	N
			006801	056533	199-13-6239.01-999-199000	NET 3 INTERNET ACCESS 20-21	1,219.90	N
			006647	056385	199-13-6411.35-001-121000	WORKSHOP REGISTRATION	165.00	N
			006649	056386	199-13-6411.35-001-121000	WORKSHOP REGISTRATION	165.00	N
			006567	056381	199-13-6411.35-001-121000	WORKSHOP REGISTRATION	165.00	N
			006568	056382	199-13-6411.35-001-121000	WORKSHOP REGISTRATION	165.00	N
			006873	056611	199-13-6411.35-001-121000	WORKSHOP REGISTRATION	165.00	N
			006874	056612	199-13-6411.35-001-121000	WORKSHOP REGISTRATION	165.00	N
			006602	056383	199-13-6411.35-041-121000	WORKSHOP REGISTRATION	165.00	N
			006603	056384	199-13-6411.35-041-121000	WORKSHOP REGISTRATION	165.00	N
			598301	056380	199-13-6411.35-041-121000	WORKSHOP REGISTRATION	160.00	N
			006864	056610	199-13-6411.35-103-121000	WORKSHOP REGISTRATION	165.00	N
			006801	056415	199-23-6239.00-999-199Y00	SCHOOL HEALTH CONT. 20-21	550.00	N
			696701	056613	199-23-6411.00-999-121000	WORKSHOP REGISTRATION	165.00	N
			006377	056621	199-34-6239.00-999-199000	BUS DRIVER TRAINING	120.00	N
			006801	056415	199-41-6239.00-702-199Y00	PERSONEL SERV 20-21	650.00	N
			006801	056415	199-41-6239.00-702-199Y00	SCHOOL BOARD SERV 20-21	2,000.00	N
			006801	056415	199-41-6239.00-750-199000	REGIONAL PURCHASING 20-21	4,486.60	N
			006801	056415	199-41-6239.00-750-199000	SCHOOL FINANCE CONT 20-21	4,500.00	N
			006801	056488	199-41-6239.02-720-199Y00	ON DATA SUITE 20-21	5,495.00	N
			006801	056488	199-53-6239.00-750-199W00	TXEIS BUSINESS SERV 20-21	30,419.00	N
Totals for Check 087801							58,434.10	
087802	12-16-2020	REGION 4 EDUC. SERVI	006381	8616941	199-34-6239.00-999-199000	BUS DRIVER TRAINING	50.00	N
			006381	8647611	199-34-6239.00-999-199000	BUS DRIVER TRAINING	50.00	N
			007017	15762562	313-31-6298.00-751-023000	WORKSHOP REGISTRATION	45.00	N
Totals for Check 087802							145.00	
087803	12-16-2020	REGIONAL STEEL PROD	006659	600166	199-11-6399.22-001-122000	AG ENG. LAB SUPPLIES	258.15	N
			006659	600167	199-11-6399.22-001-122000	AG ENG. LAB SUPPLIES	936.74	N
			006659	600348	199-11-6399.22-001-122000	AG ENG. LAB SUPPLIES	299.52	N
Totals for Check 087803							1,494.41	
087804	12-16-2020	RELIANT	000012	1110313411171	199-51-6257.00-999-199000	ECLL ELECTRICITY	872.15	N
087805	12-16-2020	RESERVE ACCOUNT	006478	22751341	199-41-6399.00-750-199000	DISTRICTWIDE POSTAGE	5,000.00	N
087806	12-16-2020	REXEL USA, INC.	006526	S129460172.001	199-51-6316.00-999-199000	ELECTRICIAN-BUILD MAINT	203.04	N
087807	12-16-2020	KIMBERLY REYNA	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N

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087808	12-16-2020	RICE FARMERS CO-OP, I	006390	2-189585	199-51-6247.00-999-199000	GROUPS REPAIR SERVICES	18.00	N
			006390	2-189822	199-51-6247.00-999-199000	GROUPS REPAIR SERVICES	18.69	N
Totals for Check 087808							36.69	
087809	12-16-2020	RUBEN ROMERO, JR.	000012	EC VS RICE-BB	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	120.00	N
087810	12-16-2020	BRETT ROVEY	000012	EC VS	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	230.00	N
087811	12-16-2020	GUSTABO RUIZ	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087812	12-16-2020	SCHOOL NURSE SUPPL	006837	0814460-IN	199-33-6399.00-041-199000	NURSE SUPPLIES	439.48	N
087813	12-16-2020	SEALY ISD	000012	ECHS B&G	199-36-6499.95-001-191000	GOLF ENTRY FEE	450.00	N
087814	12-16-2020	KRISTEN SEAY	121502	TRAV11/16-	313-11-6411.00-751-023000	INDISTRICT TRAVEL	207.00	N
087815	12-16-2020	SERVICE SUPPLY OF VI	007096	701076664	199-51-6316.00-999-199000	PLUMBING BUILDING EXP	178.84	N
			007096	701076748	199-51-6316.00-999-199000	PLUMBING BUILDING EXP	252.50	N
			007096	701076967	199-51-6316.00-999-199000	PLUMBING BUILDING EXP	2.17	N
			007096	701077289	199-51-6316.00-999-199000	PLUMBING BUILDING EXP	10.92	N
Totals for Check 087815							444.43	
087816	12-16-2020	SETON INDENTIFICATIO	007044	9345144595	199-51-6316.00-999-199000	H/S SIGNS	185.95	N
087817	12-16-2020	JESSIE SHAVERS III	000012	ECMS BB	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
087818	12-16-2020	ALYCIA SNEARY	000012	AUG 28-DEC 9	437-11-6411.00-751-123000	INDISTRICT TRAVEL	5.81	N
087819	12-16-2020	MECA SPORTSWEAR	006431	SIP194162	199-36-6498.00-001-199000	LETTER JACKETS	100.00	N
			006682	SIP194157	199-36-6498.00-001-199000	AWARDS-HS/AWARDS-CHOIR-HS	50.00	N
			006682	SIP194159	199-36-6498.00-001-199000	AWARDS-HS/AWARDS-CHOIR-HS	50.00	N
			006682	SIP194308	199-36-6498.00-001-199000	AWARDS-HS/AWARDS-CHOIR-HS	100.00	N
			006429	SIP194316	199-36-6498.07-001-199000	BAND LETTERMAN JACKETS	150.00	N
			006682	SIP194348	199-36-6498.08-001-199000	AWARDS-HS/AWARDS-CHOIR-HS	50.00	N
			006432	SIP194344	199-36-6498.12-001-199000	S/D LETTERMAN JACKETS	150.00	N
			006432	SIP194345	199-36-6498.12-001-199000	S/D LETTERMAN JACKETS	50.00	N
			006433	SIP194338	199-36-6498.63-001-191000	CHEERLEADING LETTER JACKET	150.00	N
			006433	SIP194340	199-36-6498.63-001-191000	CHEERLEADING LETTER JACKET	150.00	N
			006730	SIP194347	199-36-6498.90-001-1910CC	LETTERMEN JACKETS	50.00	N
			006730	SIP194773	199-36-6498.90-001-1910SC	LETTERMEN JACKETS	750.00	N
			006730	SIP194347	199-36-6498.90-001-1910SM	LETTERMEN JACKETS	250.00	N
			006730	SIP194347	199-36-6498.91-001-191000	LETTERMEN JACKETS	100.00	N
			006730	SIP194773	199-36-6498.91-001-1910SB	LETTERMEN JACKETS	300.00	N
			006730	SIP194347	199-36-6498.93-001-191000	LETTERMEN JACKETS	50.00	N
			006730	SIP194773	199-36-6498.93-001-191000	LETTERMEN JACKETS	50.00	N
			006730	SIP194773	199-36-6498.93-001-1910VB	LETTERMEN JACKETS	100.00	N
			006730	SIP194773	199-36-6498.94-001-191000	LETTERMEN JACKETS	1,050.00	N
			006730	SIP194773	199-36-6498.95-001-191000	LETTERMEN JACKETS	150.00	N
			006730	SIP194773	199-36-6498.96-001-191000	LETTERMEN JACKETS	150.00	N
Totals for Check 087819							4,000.00	
087820	12-16-2020	SOUTHERN FLORAL CO	007062	114435	199-11-6399.05-001-122000	FLORAL DESIGN LAB SUPPLIES	486.07	N
				109617	199-11-6399.80-001-122000	CREDIT MEMO	-21.00	N
				104349	199-11-6399.80-001-122000	CREDIT MEMO	-7.98	N
Totals for Check 087820							457.09	

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087821	12-16-2020	NAYELI ZULIANA SPEED	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087822	12-16-2020	STEVEN STAFF	120021	12/4/12/5/12/8	199-36-6299.00-001-191W00	BASKETBALL WORKER	200.00	N
087823	12-16-2020	SUSAN L. STOCKTON	121401	11/107-12/11/20	313-11-6219.00-751-023000	COUNSELING SERVICES	5,907.50	N
087824	12-16-2020	TAMMI STURM	000012	EC VS TERRY;	199-36-6299.00-001-191W00	SWIM OFFICIAL	103.95	N
087825	12-16-2020	SULLIVAN SUPPLY, INC.	006465	P0046000004948	199-11-6399.81-001-122000	AG BARN SUPPLIES	860.12	N
			006465	PSI205839	199-11-6399.81-001-122000	AG BARN SUPPLIES	327.82	N
Totals for Check 087825							1,187.94	
087826	12-16-2020	SUPERIOR MOTOR PAR	006512	9319-346389	199-11-6399.22-001-122000	AG SHOP SUPPLIES	254.30	N
			006971	9319-346203	199-11-6399.72-001-122000	AUTO TECH LAB SUPPLIES	145.79	N
			006971	9319-346500	199-11-6399.72-001-122000	AUTO TECH LAB SUPPLIES	7.99	N
			006438	9319-346339	199-34-6399.01-999-199000	SHOP SUPPLIES-TRANSPORTATI	3.94	N
Totals for Check 087826							412.02	
087827	12-16-2020	SWEENY GOLF	000012	ECHS B&G	199-36-6499.95-001-191000	GOLF ENTRY FEE	500.00	N
087828	12-16-2020	TASA	007101	135787	199-21-6411.00-999-199000	CONFERENCE REGISTRATIONS	740.00	N
			007101	135787	199-31-6411.01-999-199Y00	CONFERENCE REGISTRATIONS	395.00	N
			007101	135787	199-41-6411.00-701-199000	CONFERENCE REGISTRATIONS	345.00	N
			007101	135787	199-41-6411.00-750-199000	CONFERENCE REGISTRATIONS	395.00	N
Totals for Check 087828							1,875.00	
087829	12-16-2020	SPARKLIGHT	006485	125725085-DEC	199-51-6259.00-999-199W00	MAINT INTERNET SERVICE	72.73	N
087830	12-16-2020	TEXANA CENTER	000012	1787 (DEC)	199-11-6216.01-001-123000	BEHAVIOR MANAGEMENT	9,800.00	N
			121101	1783	313-11-6219.00-751-023000	BEHAVIORAL MGMT-NOVEMBER	891.90	N
Totals for Check 087830							10,691.90	
087831	12-16-2020	TEXAS DEPT OF PUBLIC	006498	CRS2020112047	199-41-6219.00-720-199000	BACKGROUND CHECKS	6.00	N
087832	12-16-2020	TEXAS EDUCATIONAL M	006636	JAN 2021	199-11-6299.00-001-128W00	PAYROLL EXPENSES	4,932.08	N
			006636	JAN 2021	199-11-6299.01-001-111W00	PAYROLL EXPENSES	4,259.17	N
Totals for Check 087832							9,191.25	
087833	12-16-2020	TEXAS SKYWARD USER	006707	TSUG201020202	199-13-6411.00-001-111000	TRAVEL-STAFF DEVELOPMENT	350.00	N
087834	12-16-2020	TFS LEASING A PGM O F	006497	70028364-OCT	437-21-6269.00-751-123000	TOSHIBA LEASE-SP ED	150.73	N
087835	12-16-2020	LINDA THURMOND	000012	NOV 17-DEC 11	199-11-6411.00-999-1230VI	INDISTRICT TRAVEL	246.91	N
087836	12-16-2020	TERESE TOMPKINS	000012	PRINTER REIM	199-36-6499.63-001-191000	C/L PRINTER REIM	109.00	N
087837	12-16-2020	TRANSFINDER	007128	42589	199-34-6299.00-999-199000	TECH SUPPORT RENEWAL	4,250.00	N
087838	12-16-2020	DOLORES A. TREVINO	121503	TARGET	199-41-6399.00-720-199000	ADMINISTRATOR INCENTIVES	56.46	N
087839	12-16-2020	DEREK TREYBIG	000012	GOLF MEALS	199-36-6412.95-001-191000	GOLF MEALS	130.00	N
087840	12-16-2020	TURTLE & HUGHES	006869	4474354-01	199-51-6316.00-999-199000	ELECTRICIAN-BUILD MAINT	359.40	N
			006869	4474366-01	199-51-6316.00-999-199000	ELECTRICIAN-BUILD MAINT	540.80	N
			006869	4611204-00	199-51-6316.00-999-199000	ELECTRICIAN-BUILD MAINT	462.80	N
Totals for Check 087840							1,363.00	
087841	12-16-2020	UNIFIRST CORPORATIO	006300	8150894671	199-34-6299.00-999-199000	UNIFORM LAUNDRY SERVICE	35.35	N

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087842	12-16-2020	UNITED AGRICULTURAL	006515	300025	199-11-6399.22-001-122000	AG SHOP SUPPLIES	115.05	N
			006473	301149	199-11-6399.81-001-122000	AG BARN SUPPLIES	943.49	N
			006297	301105	199-51-6316.00-999-199000	GEN MAINT BUILDING MAINT	19.99	N
Totals for Check 087842							1,078.53	
087843	12-16-2020	MARK VAN GORP	120012	12/4;12/6;12/8	199-36-6299.00-001-191W00	BASKETBALL WORKER	200.00	N
087844	12-16-2020	SIJOY VARGHESE	000012	ECHS BB	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	120.00	N
087845	12-16-2020	SIMON VASQUEZ	000012	EC VS EDNA	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	120.00	N
087846	12-16-2020	ASHLEY VELAZQUEZ	121501	TX CNA CERT	199-11-6499.00-001-1110CE	TX CNA CERTIFICATION FEE	125.00	N
087847	12-16-2020	VISUAL TECHNIQUES, IN	006340	41768	199-11-6399.00-001-111TEC	HOVERCAM SOLO 8	2,790.00	N
			006340	41768	199-11-6399.00-041-111TEC	HOVERCAM SOLO 8	2,790.00	N
Totals for Check 087847							5,580.00	
087848	12-16-2020	ZARIF WALLACE	000012	EC VS EDNA	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	120.00	N
087849	12-16-2020	ANTWUAN WHALON	000012	ECMS VS NEED	199-36-6299.00-041-191W00	ECMS BASKETBALL OFFICIAL	135.00	N
087850	12-16-2020	WHATABURGER RESTA	000012	233730;233724	199-36-6412.92-001-191000	RICEBIRD BASKETBALL MEALS	183.75	N
087851	12-16-2020	JOHN MARTIN WUTHRIC	000012	EC VS	199-36-6299.00-001-191W00	BASKETBALL OFFICIAL	175.00	N
087852	12-16-2020	ALLYSSA YOUNG	000012	OC T28-DEC 11	437-11-6411.00-751-123000	INDISTRICT TRAVEL	177.56	N
087853	12-17-2020	AMAZON CAPITAL	007136	1JYJKVPJ36FL	199-11-6399.00-041-111000	MS SUPPLIES	75.94	N
			007104	1XPXN66XTMRJ	199-11-6399.21-001-111000	SUPPLIES-SCIENCE	88.40	N
			007146	14KM44PDMMQ	199-11-6399.21-001-111000	SUPPLIES-SCIENCE	46.81	N
			007116	1H114DCD4MHR	199-31-6399.00-107-199000	COUNSELOR SUPPLIES	69.98	N
Totals for Check 087853							281.13	
087854	12-17-2020	AT&T MOBILITY	006876	8264.8882	199-51-6256.00-999-199000	DISTRICT CELL PHONE EXP	1,316.91	N
087855	12-17-2020	CARDINAL'S SPORT TEA	007154	O760367-01PB	199-36-6399.90-999-191000	VOLLEYBALL SUPPLIES	2,033.67	N
087856	12-17-2020	CENTERPOINT ENERGY	006479	M&T DEC	199-51-6258.00-999-199000	DISTRICT NATURAL GAS EXPENS	343.88	N
087857	12-17-2020	R&R PRINTING	007123	52139	199-11-6399.00-041-111000	CALENDARS	54.50	N
087858	12-17-2020	MECA SPORTSWEAR	006430	SIP194342	199-36-6498.61-001-191000	DERBY DOLL LETTERMAN JACKE	100.00	N
			006430	SIP194350	199-36-6498.61-001-191000	DERBY DOLL LETTERMAN JACKE	750.00	N
Totals for Check 087858							850.00	
087859	12-17-2020	SPECTRUM CORPORATI	007164	0187645-IN	199-36-6299.90-999-191000	FOOTBALL SCOREBOARD	1,664.29	N
087860	12-17-2020	TASBO	121701	ALICIA STARY	199-21-6495.00-999-199000	MEMBERSHIP DUES	135.00	N
087861	12-17-2020	UNITED AGRICULTURAL	006515	302284	199-11-6399.22-001-122000	AG SHOP SUPPLIES	12.41	N
087862	12-17-2020	MALLORY WEAVER	000012	EC VS	199-36-6411.90-999-191000	VOLLEYBALL PLAYOFF TRAVEL	96.72	N
	01-04-2021	MALLORY WEAVER	000012	EC VS	199-36-6411.90-999-191000	PRINTING ERROR	-96.72	N
Totals for Check 087862							.00	
087863	12-17-2020	MALLORY WEAVER	090012	EC VS	199-36-6411.90-999-191000	VOLLEYBALL PLAYOFF TRAVEL	96.72	N
Total Checks							779,958.55	

End of Report

Action Required

Agenda Item: 4.B.3

Meeting Date: January 26, 2021

Submitted by: David Bright, Assistant Superintendent for Finance

**Consent Agenda:
Business and Support
Services**

Annual Review of Investment Policies

Summary

According to *Government Code § 2256.026*, all investments made by the District shall comply with the Public Funds Investment Act and all federal, state, and local statutes, rules or regulations.

Government Code § 2256.005(b) states that investments shall be made in accordance with written policies approved by the Board. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield and maturity and the quality and capability of investment management.

Government Code 2256.005(e) states that the investment policy and investment strategy shall be reviewed not less than annually. The Board shall adopt a written instrument stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

ECISD Board Policy

CDA (LEGAL), OTHER REVENUES: INVESTMENTS, INVESTMENT OFFICER

Effective Date

January 26, 2021

Previous Board Action

The Board annually reviews and approves the District's investment policies.

Future Action Expected

The Board annually reviews and approves the District's investment policies.

**Background Information and
Significant Issues**

The RESOLUTION approves the investment policy for the El Campo Independent School District.

The policy must include:

1. A list of types of authorized investments in which the District's funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the District;
3. For pooled fund groups, the maximum dollar-weighted average

- maturity allowed based on the stated maturity date of the portfolio;
4. Methods to monitor the market price of investments acquired with public funds;
 5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a deliver versus payment basis; and
 6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021.

Fiscal Impact

None.

Student and Public Benefit

Investment resolutions are in place as internal controls to help protect taxpayers' dollars by reducing the risks involved in the investment of public funds.

Procedural and Reporting Implications

Resolution approving the investment policies of the district will be included in the official board minutes for this meeting, and is subject to audit.

Public Comments

None.

Alternatives

None.

Other Comments and Related Issues

None

Attachments

- Copy of RESOLUTION, Adopting the Investment Policy of the El Campo Independent School District.
- Copy of Policy CDA (LOCAL)
- Copy of Policy CDA (LEGAL)

Contact Person(s)

David Bright, Assistance Superintendent of Finance and Operations

Action Required

Motion, second and majority vote to approve District investment policy.

Superintendent's Recommendation

I recommend you approve the resolution adopting the investment policies of the El Campo Independent School District as part of the consent agenda.

Bob Callaghan, Superintendent of Schools

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All investments made by a district shall comply with the Public Funds Investment Act (Texas Government Code Chapter 2256, Subchapter A) and all federal, state, and local statutes, rules, or regulations. *Gov't Code 2256.026*

Definitions

Bond Proceeds	"Bond proceeds" means the proceeds from the sale of bonds, notes, and other obligations issued by a district, and reserves and funds maintained by a district for debt service purposes.
Investment Pool	"Investment pool" means an entity created under the Texas Government Code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield.
Pooled Fund Group	"Pooled fund group" means an internally created fund of a district in which one or more institutional accounts of a district are invested.
Separately Invested Asset	"Separately invested asset" means an account or fund of a district that is not invested in a pooled fund group. <i>Gov't Code 2256.002(1), (6), (9), (12)</i>
Pledged Revenue	"Pledged revenue" means money pledged to the payment of or as security for: <ol style="list-style-type: none">1. Bonds or other indebtedness issued by a district;2. Obligations under a lease, installment sale, or other agreement of a district; or3. Certificates of participation in a debt or obligation described by item 1 or 2. <i>Gov't Code 2256.0208(a)</i>
Repurchase Agreement	"Repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations, described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement. <i>Gov't Code 2256.011(b)</i>
Hedging	"Hedging" means acting to protect against economic loss due to price fluctuation of a commodity or related investment by entering

into an offsetting position or using a financial agreement or producer price agreement in a correlated security, index, or other commodity.

Eligible Entity

"Eligible entity" means a political subdivision that has:

1. A principal amount of at least \$250 million in outstanding long-term indebtedness, long-term indebtedness proposed to be issued, or a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued; and
2. Outstanding long-term indebtedness that is rated in one of the four highest rating categories for long-term debt instruments by a nationally recognized rating agency for municipal securities, without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation.

Eligible Project

"Eligible project" has the meaning assigned by Government Code 1371.001 (issuance of obligations for certain public improvements),

Gov't Code 2256.0207(a)

Corporate Bond

"Corporate bond" means a senior secured debt obligation issued by a domestic business entity and rated not lower than "AA-" or the equivalent by a nationally recognized investment rating firm. The term does not include a debt obligation that, on conversion, would result in the holder becoming a stockholder or shareholder in the entity, or any affiliate or subsidiary of the entity, that issued the debt obligation, or is an unsecured debt obligation. *Gov't Code 2256.0204(a)*

Written Policies

The board shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds and funds under its control. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield, and maturity and the quality and capability of investment management. The policies must include:

1. A list of the types of authorized investments in which the district's funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the district;
3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;

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4. Methods to monitor the market price of investments acquired with public funds;
5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021 [see Loss of Required Rating, below].

Gov't Code 2256.005(a), (b)

Annual Review The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Gov't Code 2256.005(e)*

Annual Audit A district shall perform a compliance audit of management controls on investments and adherence to the district's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. *Gov't Code 2256.005(m)*

Investment Strategies As an integral part of the investment policy, the board shall adopt a separate written investment strategy for each of the funds or group of funds under the board's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the district;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the investment portfolio; and
6. Yield.

Gov't Code 2256.005(d)

Investment Officer A district shall designate by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees as investment officer(s) to be responsible for the investment of its funds consistent

with the investment policy adopted by the board. If the board has contracted with another investing entity to invest its funds, the investment officer of the other investing entity is considered to be the investment officer of the contracting board's district. In the administration of the duties of an investment officer, the person designated as investment officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs, but the board retains the ultimate responsibility as fiduciaries of the assets of the district. Unless authorized by law, a person may not deposit, withdraw, transfer, or manage in any other manner the funds of the district. Authority granted to a person to invest the district's funds is effective until rescinded by the district or until termination of the person's employment by a district, or for an investment management firm, until the expiration of the contract with the district. *Gov't Code 2256.005(f)*

A district or investment officer may use the district's employees or the services of a contractor of the district to aid the investment officer in the execution of the officer's duties under Government Code, Chapter 2256. *Gov't Code 2256.003(c)*

Investment Training

Investment training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. *Gov't Code 2256.008(c)*

Initial

Within 12 months after taking office or assuming duties, the treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend at least one training session from an independent source approved by the board or a designated investment committee advising the investment officer. This initial training must contain at least ten hours of instruction relating to their respective responsibilities under the Public Funds Investment Act. *Gov't Code 2256.008(a)*

Ongoing

The treasurer, or the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend an investment training session not less than once in a two-year period that begins on the first day of the district's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the board or by a designated investment committee advising the investment officer. *Gov't Code 2256.008(a-1)*

Exception

The ongoing training requirement does not apply to the treasurer, chief financial officer, or investment officer of a district if:

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1. The district does not invest district funds or only deposits those funds in interest-bearing deposit accounts or certificates of deposit as authorized by Government Code 2256.010; and
2. The treasurer, chief financial officer, or investment officer annually submits to the agency a sworn affidavit identifying the applicable criteria under item 1 that apply to the district.

Gov't Code 2256.008(g)

Standard of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following objectives, in order of priority:

1. Preservation and safety of principal;
2. Liquidity; and
3. Yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the following shall be taken into consideration:

1. The investment of all funds, or funds under the district's control, over which the officer had responsibility rather than the prudence of a single investment; and
2. Whether the investment decision was consistent with the district's written investment policy.

Gov't Code 2256.006

Personal Interest

A district investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the district shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined by Government Code Chapter 573 (nepotism prohibition), to an individual seeking to sell an investment to the investment officer's district shall file a statement disclosing that relationship. A required statement must be filed with the board and with the Texas Ethics Commission. For purposes of this policy, an investment officer has a personal business relationship with a business organization if:

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1. The investment officer owns ten percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed ten percent of the investment officer's gross income for the previous year; or
3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

Gov't Code 2256.005(j)

Quarterly Reports

Not less than quarterly, the investment officer shall prepare and submit to the board a written report of investment transactions for all funds covered by the Public Funds Investment Act for the preceding reporting period. This report shall be presented not less than quarterly to the board and the superintendent within a reasonable time after the end of the period. The report must:

1. Describe in detail the investment position of the district on the date of the report;
2. Be prepared jointly and signed by all district investment officers;
3. Contain a summary statement of each pooled fund group that states the:
 - a. Beginning market value for the reporting period;
 - b. Ending market value for the period; and
 - c. Fully accrued interest for the reporting period;
4. State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
5. State the maturity date of each separately invested asset that has a maturity date;
6. State the account or fund or pooled group fund in the district for which each individual investment was acquired; and
7. State the compliance of the investment portfolio of the district as it relates to the investment strategy expressed in the district's investment policy and relevant provisions of the Public Funds Investment Act.

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If a district invests in other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports prepared by the investment officers shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the board by that auditor.

Gov't Code 2256.023

Selection of Broker

The board or the designated investment committee shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with a district.
Gov't Code 2256.025

Bond Proceeds

The investment officer of a district may invest bond proceeds or pledged revenue only to the extent permitted by the Public Funds Investment Act, in accordance with:

1. Statutory provisions governing the debt issuance or the agreement, as applicable; and
2. The district's investment policy regarding the debt issuance or the agreement, as applicable.

Gov't Code 2256.0208(b)

Authorized Investments

A board may purchase, sell, and invest its funds and funds under its control in investments described below, in compliance with its adopted investment policies and according to the standard of care set out in this policy. *Gov't Code 2256.003(a)*

In the exercise of these powers, the board may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract made under this authority may not be for a term longer than two years. A renewal or extension of the contract must be made by the board by order, ordinance, or resolution. *Gov't Code 2256.003(b)*

The board may specify in its investment policy that any authorized investment is not suitable. *Gov't Code 2256.005(j)*

Obligations of Governmental Entities

The following are authorized investments:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;

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2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state, the United States, or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Bonds issued, assumed, or guaranteed by the state of Israel;
7. Interest-bearing banking deposits that are guaranteed or insured by the FDIC or its successor, or the National Credit Union Share Insurance Fund or its successor; and
8. Interest-bearing banking deposits other than those described at item 7 above if:
 - a. The funds are invested through a broker with a main office or a branch office in this state that the district selects from a list the board or designated investment committee of the district adopts as required at Selection of Broker above or a depository institution with a main office or a branch office in this state and that the district selects;
 - b. The broker or depository institution selected as described above arranges for the deposit of the funds in the banking deposits in one or more federally insured depository institutions, regardless of where located, for the district's account;
 - c. The full amount of the principal and accrued interest of the banking deposits is insured by the United States or an instrumentality of the United States; and
 - d. The district appoints as the district's custodian of the banking deposits issued for the district's account the de-

pository institution selected as described above, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating under Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

Gov't Code 2256.009(a)

*Unauthorized
Obligations*

The following investments are not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
3. Collateralized mortgage obligations that have a stated final maturity date of greater than ten years; and
4. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Gov't Code 2256.009(b)

*Certificates of
Deposit and Share
Certificates*

A certificate of deposit or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is:

1. Guaranteed or insured by the FDIC or its successor or the National Credit Union Share Insurance Fund or its successor;
2. Secured by obligations described at Obligations of Governmental Entities, above, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities described at Unauthorized Obligations, above; or
3. Secured in accordance with Government Code Chapter 2257 (Public Funds Collateral Act) or in any other manner and amount provided by law for the deposits of the district.

Gov't Code 2256.010(a)

In addition to the authority to invest funds in certificates of deposit under the previous section, an investment in certificates of deposit made in accordance with the following conditions is an authorized investment:

1. The funds are invested by the district through a broker that has its main office or a branch office in this state and is selected from a list adopted by the district as required at Selection of Broker, above or a depository institution that has its main office or a branch office in this state and that is selected by the district;
2. The broker or depository institution selected by the district arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the district;
3. The full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; and
4. The district appoints the depository institution selected by the district, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian for the district with respect to the certificates of deposit issued for the account of the district.

Gov't Code 2256.010(b)

The district's investment policies may provide that bids for certificates of deposit be solicited orally, in writing, electronically, or in any combination of those methods. *Gov't Code 2256.005(c)*

Repurchase
Agreements

A fully collateralized repurchase agreement is an authorized investment if it:

1. Has a defined termination date;
2. Is secured by a combination of cash and obligations described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds);
3. Requires the securities being purchased by the district or cash held by the district to be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or a third party selected and approved by the district; and
4. Is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in Texas.

The term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by a district under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a repurchase agreement by a district.

Gov't Code 2256.011

Securities Lending
Program

A securities lending program is an authorized investment if:

1. The value of securities loaned is not less than 100 percent collateralized, including accrued income;
2. A loan allows for termination at any time;
3. A loan is secured by:
 - a. Pledged securities described at Obligations of Governmental Entities, above;
 - b. Pledged irrevocable letters of credit issued by a bank that is organized and existing under the laws of the United States or any other state, and continuously rated by at least one nationally recognized investment rating firm at not less than A or its equivalent; or
 - c. Cash invested in accordance with Government Code 2256.009 (obligations of governmental entities), 2256.013 (commercial paper), 2256.014 (mutual funds), or 2256.016 (investment pools);
4. The terms of a loan require that the securities being held as collateral be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or with a third party selected by or approved by the district; and
5. A loan is placed through a primary government securities dealer, as defined by 5 C.F.R. Section 6801.102(f), as that regulation existed on September 1, 2003, or a financial institution doing business in this state.

An agreement to lend securities under a securities lending program must have a term of one year or less.

Gov't Code 2256.0115

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Banker's
Acceptances

A banker's acceptance is an authorized investment if it:

1. Has a stated maturity of 270 days or fewer from the date of issuance;
2. Will be, in accordance with its terms, liquidated in full at maturity;
3. Is eligible for collateral for borrowing from a Federal Reserve Bank; and
4. Is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

Gov't Code 2256.012

Commercial Paper

Commercial paper is an authorized investment if it has a stated maturity of 365 days or fewer from the date of issuance; and is rated not less than A-1 or P-1 or an equivalent rating by at least:

1. Two nationally recognized credit rating agencies; or
2. One nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States law or any state.

Gov't Code 2256.013

Mutual Funds

A no-load money market mutual fund is an authorized investment if the mutual fund:

1. Is registered with and regulated by the Securities and Exchange Commission;
2. Provides the district with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and
3. Complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.).

Gov't Code 2256.014(a)

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In addition to the no-load money market mutual fund authorized above, a no-load mutual fund is an authorized investment if it:

1. Is registered with the Securities and Exchange Commission;
2. Has an average weighted maturity of less than two years; and
3. Either has a duration of:
 - a. One year or more and is invested exclusively in obligations approved by the Public Funds Investment Act, or
 - b. Less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

Gov't Code 2256.014(b)

Limitations

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in mutual funds described in Government Code 2256.014(b);
2. Invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Government Code 2256.014(b); or
3. Invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in Government Code 2256.014(a) or (b) in an amount that exceeds ten percent of the total assets of the mutual fund.

Gov't Code 2256.014(c)

Guaranteed
Investment
Contracts

A guaranteed investment contract is an authorized investment for bond proceeds if the guaranteed investment contract:

1. Has a defined termination date;
2. Is secured by obligations described at Obligations of Governmental Entities, above, excluding those obligations described at Unauthorized Obligations, in an amount at least equal to the amount of bond proceeds invested under the contract; and
3. Is pledged to the district and deposited with the district or with a third party selected and approved by the district.

Bond proceeds, other than bond proceeds representing reserves and funds maintained for debt service purposes, may not be invested in a guaranteed investment contract with a term longer than five years from the date of issuance of the bonds.

To be eligible as an authorized investment:

1. The board must specifically authorize guaranteed investment contracts as eligible investments in the order, ordinance, or resolution authorizing the issuance of bonds;
2. The district must receive bids from at least three separate providers with no material financial interest in the bonds from which proceeds were received;
3. The district must purchase the highest yielding guaranteed investment contract for which a qualifying bid is received;
4. The price of the guaranteed investment contract must take into account the reasonably expected drawdown schedule for the bond proceeds to be invested; and
5. The provider must certify the administrative costs reasonably expected to be paid to third parties in connection with the guaranteed investment contract.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a guaranteed investment contract by a district.

Gov't Code 2256.015

Investment Pools

A district may invest its funds or funds under its control through an eligible investment pool if the board by rule, order, ordinance, or resolution, as appropriate, authorizes the investment in the particular pool. *Gov't Code 2256.016, .019*

To be eligible to receive funds from and invest funds on behalf of a district, an investment pool must furnish to the investment officer or other authorized representative of the district an offering circular or other similar disclosure instrument that contains the information specified in Government Code 2256.016(b). To maintain eligibility, an investment pool must furnish to the investment officer or other authorized representative investment transaction confirmations and a monthly report that contains the information specified in Government Code 2256.016(c). A district by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds. *Gov't Code 2256.016(b)-(d)*

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(LEGAL)

Corporate Bonds

A district that qualifies as an issuer as defined by Government Code 1371.001 [see CCF], may purchase, sell, and invest its funds and funds under its control in corporate bonds (as defined above) that, at the time of purchase, are rated by a nationally recognized investment rating firm "AA-" or the equivalent and have a stated final maturity that is not later than the third anniversary of the date the corporate bonds were purchased.

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds, reserves, and other funds held for the payment of debt service, in corporate bonds; or
2. Invest more than 25 percent of the funds invested in corporate bonds in any one domestic business entity, including subsidiaries and affiliates of the entity.

A district subject to these provisions may purchase, sell, and invest its funds and funds under its control in corporate bonds if the board:

1. Amends its investment policy to authorize corporate bonds as an eligible investment;
2. Adopts procedures to provide for monitoring rating changes in corporate bonds acquired with public funds and liquidating the investment in corporate bonds; and
3. Identifies the funds eligible to be invested in corporate bonds.

The district investment officer, acting on behalf of the district, shall sell corporate bonds in which the district has invested its funds not later than the seventh day after the date a nationally recognized investment rating firm:

1. Issues a release that places the corporate bonds or the domestic business entity that issued the corporate bonds on negative credit watch or the equivalent, if the corporate bonds are rated "AA-" or the equivalent at the time the release is issued; or
2. Changes the rating on the corporate bonds to a rating lower than "AA-" or the equivalent.

Gov't Code 2256.0204

Hedging
Transactions

The board of an eligible entity (as defined above) shall establish the entity's policy regarding hedging transactions. An eligible entity may enter into hedging transactions, including hedging contracts,

and related security, credit, and insurance agreements in connection with commodities used by an eligible entity in the entity's general operations, with the acquisition or construction of a capital project, or with an eligible project. A hedging transaction must comply with the regulations of the federal Commodity Futures Trading Commission and the federal Securities and Exchange Commission.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution by an eligible entity of a hedging contract and any related security, credit, or insurance agreement.

An eligible entity may:

1. Pledge as security for and to the payment of a hedging contract or a security, credit, or insurance agreement any general or special revenues or funds the entity is authorized by law to pledge to the payment of any other obligation.
2. Credit any amount the entity receives under a hedging contract against expenses associated with a commodity purchase.

An eligible entity's cost of or payment under a hedging contract or agreement may be considered an operation and maintenance expense, an acquisition expense, or construction expense of the eligible entity; or a project cost of an eligible project.

Gov't Code 2256.0206

Prohibited
Investments

Except as provided by Government Code 2270 (prohibited investments), a district is not required to liquidate investments that were authorized investments at the time of purchase. *Gov't Code 2256.017*

Note: As an "investing entity" under Government Code 2270.0001(7)(A), a district must comply with Chapter 2270, including reporting requirements, regarding prohibited investments in scrutinized companies listed by the comptroller in accordance with Government Code 2270.0201.

Loss of Required
Rating

An investment that requires a minimum rating does not qualify as an authorized investment during the period the investment does not have the minimum rating. A district shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. *Gov't Code 2256.021*

**Sellers of
Investments**

A written copy of the investment policy shall be presented to any business organization (as defined below) offering to engage in an investment transaction with a district. The qualified representative of the business organization offering to engage in an investment transaction with a district shall execute a written instrument in a form acceptable to the district and the business organization substantially to the effect that the business organization has:

1. Received and reviewed the district investment policy; and
2. Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the district and the organization that are not authorized by the district's investment policy, except to the extent that this authorization:
 - a. Is dependent on an analysis of the makeup of the district's entire portfolio;
 - b. Requires an interpretation of subjective investment standards; or
 - c. Relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

The investment officer of a district may not acquire or otherwise obtain any authorized investment described in the district's investment policy from a business organization that has not delivered to the district the instrument required above.

Gov't Code 2256.005(k)-(l)

Nothing in this section relieves the district of the responsibility for monitoring investments made by the district to determine that they are in compliance with the investment policy.

**Business
Organization**

For purposes of the provisions at Sellers of Investments above, "business organization" means an investment pool or investment management firm under contract with a district to invest or manage the district's investment portfolio that has accepted authority granted by the district under the contract to exercise investment discretion in regard to the district's funds.

Gov't Code 2256.005(k)

Donations

A gift, devise, or bequest made to a district to provide college scholarships for district graduates may be invested by the board as provided in Property Code 117.004 (Uniform Prudent Investor Act),

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

unless otherwise specifically provided by the terms of the gift, devise, or bequest. *Education Code 45.107*

Investments donated to a district for a particular purpose or under terms of use specified by the donor are not subject to the requirements of the Public Funds Investment Act. *Gov't Code 2256.004(b)*

**Electronic Funds
Transfer**

A district may use electronic means to transfer or invest all funds collected or controlled by the district. *Gov't Code 2256.051*

OTHER REVENUES
INVESTMENTS

CDA
(LOCAL)

Investment Authority

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

**Approved
Investment
Instruments**

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds, as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctua-

**OTHER REVENUES
INVESTMENTS**

CDA
(LOCAL)

tions by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

**Investment
Management**

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

**Liquidity and
Maturity**

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

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

**Monitoring Market
Prices**

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done monthly or more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

**Monitoring Rating
Changes**

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

**OTHER REVENUES
INVESTMENTS**

CDA
(LOCAL)

Operating Funds	Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Custodial Funds	Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Debt Service Funds	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
Capital Project Funds	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.
Trust Funds	Investment strategies for trust funds shall have as their primary objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Safekeeping and Custody	The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.
Sellers of Investments	<p>Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LLEGAL)]</p> <p>Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA).</p>
Soliciting Bids for CDs	In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.
Interest Rate Risk	<p>To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.</p> <p>The District shall monitor interest rate risk using weighted average maturity and specific identification.</p>

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

**RESOLUTION ADOPTING THE INVESTMENT POLICY
OF THE EL CAMPO INDEPENDENT SCHOOL DISTRICT**

WHEREAS, El Campo Independent School District (the “District”) has been legally created and operates pursuant to the general laws of the State of Texas applicable to independent school districts; and

WHEREAS, the Board of Directors has convened on this date at a meeting open to the public and wishes to adopt an Investment Policy for the District, in the form attached hereto as Exhibit “A,” pursuant to Chapter 2256, Texas Government Code, as amended from time to time; **NOW, THEREFORE**,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE EL CAMPO INDEPENDENT SCHOOL DISTRICT THAT:

Section 1: The Investment Policy, in the form attached hereto as Exhibit “A,” is hereby adopted as the investment policy for the District.

Section 2: The provisions of this Resolution shall be effective as of the date of adoption and shall remain in effect until modified by action of the Board of Trustees.

PASSED AND APPROVED this 26th day of January 2021.

James Russell, President

Greg Anderson, Secretary

Action Required

Agenda Item: 4.B.4

Meeting Date: January 26, 2021

Submitted by: David Bright, Assistant Supt. for Finance & Operations

**Consent Agenda:
Business and Support
Services**

Approval of District Investment Officers

Summary

According to *Government Code § 2246.005(f)* the Board shall designate one or more officers or employees as investment officer(s) to be responsible for the investment of its funds. In the administration of the duties of an investment officer, the person designated as an investment officer shall exercise the judgment and care, under prevailing circumstances that a prudent person would exercise in the management of the person's own affairs, but the Board retains the ultimate responsibility as fiduciaries of the assets of the District.

Authority granted to a person to invest the entity's funds is effective until rescinded by the Board or until termination of the person's employment by the District.

LOCAL policy states that the Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board in accordance with the District's written investment policy and generally accepted accounting procedures.

ECISD Board Policy

CDA (LEGAL), OTHER REVENUES: INVESTMENTS, INVESTMENT OFFICER

CDA (LOCAL), OTHER REVENUES: INVESTMENTS, INVESTMENT AUTHORITY

Effective Date

January 26, 2021

Previous Board Action

The Board annually passes a resolution approving a list of investment officers for the District.

Future Action Expected

The Board annually passes a resolution approving a list of investment officers for the District.

**Background Information and
Significant Issues**

The RESOLUTION designates David Bright, and Joyce Supak as the district investment officer

Fiscal Impact	None.
Student and Public Benefit	Investment resolutions are in place as internal controls to help protect taxpayers' dollars by reducing the risks involved in the investment of public funds.
Procedural and Reporting Implications	Resolution designating the district's investment officers will be included in the official board minutes for this meeting, and is subject to audit.
Public Comments	None.
Alternatives	Identify other individuals to designate as investment officers.
Other Comments and Related Issues	None
Attachments	<ul style="list-style-type: none"> • RESOLUTION for Designation of Investment Officer(s)
Contact Person(s)	David Bright, Assistance Superintendent of Finance and Operations
Action Required	Motion, second and majority vote to approve Resolution designating the district's investment officers.
Superintendent's Recommendation	<p>I recommend you approve the individuals recommended as designated investment officers as part of the consent agenda.</p> <p>Bob Callaghan, Superintendent of Schools</p>

RESOLUTION
Designation of Investment Officer(s)

WHEREAS, the El Campo Independent School District has legal authority to invest public funds in a manner which assures the safety of invested funds, maintains sufficient liquidity to provide for the daily needs of the District and provide the highest investment return, and

WHEREAS, this investment authority applies to all financial assets of the District, and

WHEREAS, investments shall be made with careful judgment and care, under then prevailing circumstances, which a prudent person exercising discretion and intelligence in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived, and

WHEREAS, the El Campo Independent School District is required under CDA (LEGAL) and Gov't Code 2256.005 to designate one or more officers or employees as investment officer(s) to be responsible for the investment of its funds, and

WHEREAS, the investment officer of the District shall be required to attend at least one training session relating to their respective responsibilities under the Public Funds Investment Act within 12 months after taking office or assuming duties, and

WHEREAS, not less than quarterly, the District's investment officer shall prepare and submit to the Board a written report of investment transactions for all funds covered by the Public Funds Investment Act for the preceding reporting period,

THEREFORE BE IT RESOLVED that the Board of Trustees of the El Campo Independent School District go on record designating **David Bright, and Joyce Supak** investment officer(s) to be responsible for the investment of its funds.

ADOPTED AND SIGNED this 26th day of January 2021.

James Russell, President

Greg Anderson, Secretary

Action Required

Agenda Item: 4.B.5

Meeting Date: January 26, 2021

Submitted by: David Bright, Assistant Superintendent for Finance

**Consent Agenda:
Business and Support
Services**

Approval of Sources of Investment Officer Training

Summary

According to *Government Code § 2256.008(a)(b)(c)*, within 12 months after taking office or assuming duties, the treasurer or chief financial officer and the investment officer of the District shall attend at least one training session from an independent source approved by the Board. This initial training must contain at least ten hours of instruction relating to their respective responsibilities under the Public Funds Investment Act.

The treasurer or chief financial officer and investment officer must also attend an investment training session not less than once in a two-year period and receive not less than ten hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the Board.

Investment training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Government Code, Chapter 2256.

ECISD Board Policy

CDA (LEGAL), OTHER REVENUES: INVESTMENTS, INVESTMENT OFFICER

Effective Date

January 26, 2021

Previous Board Action

The Board annually approves the training of district investment officers and the sources for investment officer training.

Future Action Expected

The Board annually approves the training of district investment officers and the sources for investment officer training.

**Background Information and
Significant Issues**

The RESOLUTION approves the training of investment officers and the independent sources of instruction relating to investment responsibilities.

Fiscal Impact

None.

Student and Public Benefit	Investment resolutions are in place as internal controls to help protect taxpayers' dollars by reducing the risks involved in the investment of public funds.
Procedural and Reporting Implications	Resolution approving the training for district investment officers and the independent sources of instruction relating to investment responsibilities will be included in the official board minutes for this meeting, and is subject to audit.
Public Comments	None.
Alternatives	None.
Other Comments and Related Issues	None.
Attachments	<ul style="list-style-type: none"> • Copy of RESOLUTION Approving the Training of Investment Officers and the Independent Sources of Instruction Relating to Investment Responsibilities.
Contact Person(s)	David Bright, Assistance Superintendent of Finance and Operations
Action Required	Motion, second and majority vote approving the sources for Investment Officer training.
Superintendent's Recommendation	<p>I recommend you approve the sources for Investment Officer training as a part of the Consent Agenda.</p> <p>Bob Callaghan, Superintendent of Schools</p>

**RESOLUTION APPROVING THE TRAINING OF INVESTMENT OFFICERS
AND
THE INDEPENDENT SOURCES OF INSTRUCTION RELATING TO
INVESTMENT RESPONSIBILITIES**

WHEREAS, El Campo Independent School District (the “District”) has been legally created and operates pursuant to the general laws of the State of Texas applicable to independent school district; and

WHEREAS, the Board of Trustees has convened on this date at a meeting open to the public and wishes to approve investment training, pursuant to Chapter 2256.008(a), Texas Government Code, as amended from time to time; and

WHEREAS, Section 2256.008(a), Texas Government Code, as amended, requires the treasurer, chief financial officer if the treasurer is not the chief financial officer and investment officer of the District to attend an investment training session not less than once in a two-year period and receive not less than eight hours of instruction relating to investment responsibilities from an independent source approved by the Board of Trustees of the District or a designated investment committee advising the investment officer, as provided in the investment policy of the District; and

WHEREAS, the Investment Policy, CDA (LOCAL), designates the Superintendent, or other persons designated by Board resolution as primary investment officers; and

WHEREAS, the Region II, III & IV Education Service Centers, the Texas Association of School Boards (“TASB”), the Texas Association of School Administrators (“TASA”), the Texas Association of School Business Officials (“TASBO”), Texas Tech University, University of North Texas, Southwest Securities, the TexPool Investment Pool, the Lone Star Investment Pool, the MBIA Municipal Investors Service Corporation Investment Pool and the Local Government Investment Cooperative (“LOGIC”) provide investment training sessions relating to investment responsibilities; and

WHEREAS, the governing body of this local government wishes to approve the Region II, III & IV ESCs, TASB, TASA, TASBO, Texas Tech University, University of North Texas, Southwest Securities, TexPool, Lone Star, MBIA Municipal Investors Service Corporation, and LOGIC as independent sources of instruction to provide investment training sessions required by Section 2256.008(a); **NOW, THEREFORE,**

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE EL CAMPO INDEPENDENT SCHOOL DISTRICT THAT:

Section 1: The approval of the Region II, III & IV ESCs, TASB, TASA, TASBO, Texas Tech University, University of North Texas, Southwest Securities, TexPool, Lone Star, MBIA, and LOGIC as independent sources of instruction relating to

investment responsibilities for the investment officers of the District, as required by Section 2256.008(a), Texas Government Code, as amended.

Section 2: The approval of the attached list of training hours which have been completed by the investment officers of the District for the fiscal year ended August 31, 2019.

PASSED AND APPROVED this 26th day of January 2021.

James Russell, President

Greg Anderson, Secretary

Action Required

Agenda Item: 4.B.6

Meeting Date: January 26, 2020

Submitted by: David Bright, Assistant Superintendent for Finance

**Consent Agenda:
Governance**

Legal Services Retainer Agreement

Summary

According to LEGAL policy, the purchasing requirements of Education Code Section 44.031 do not apply to a contract for professional services rendered, including the services of an attorney. Contracts for these professional services shall be made on the basis of demonstrated competence and qualifications to perform the services and for a fair and reasonable price. *Gov't Code 2254.002, 2254.003(a)*

The Board has had a Legal Services Retainer Agreement with Walsh, Gallegos, Trevino, Russo and Kyle, P.C. (formerly *Walsh, Gallegos, Green, and Trevino, P.C.*) since 2002. The annual retainer fee is \$1,000 and is billed each year on the anniversary of the District joining the program.

Telephone consultation with school officials in this program regarding general routine legal matters is free of charge. The firm has toll-free telephone numbers that are made available to these clients.

An hourly rate of \$230/hour for associates licensed less than one year, \$240/hour for associates licensed one or two years, \$295/hour for associates licensed over two years, or \$315/hour for shareholders is charged for time spent on research, opinion letters, office visits, board meetings, and other work of a general nature.

For matters requiring more in-depth work, such as document review, negotiation of contract, grievance, nonrenewal, review of construction documents, litigation, administrative appeals, and the like, all time, including telephone calls, is charged at the current hourly retainer rates shown above, plus expenses.

ECISD Board Policy

CH (LEGAL), PURCHASING AND ACQUISITION

Effective Date

January 26, 2020

Previous Board Action

The Board previously approved the Legal Services Retainer Agreement with the Walsh-Gallegos firm.

Future Action Expected	Annually the Board will consider the renewal of the Legal Services Retainer Agreement.
Background Information and Significant Issues	None.
Fiscal Impact	\$1,000
Student and Public Benefit	Tax dollars are saved by being able to obtain certain legal services under a retainer agreement.
Procedural and Reporting Implications	Following approval by the Board, a contract will be signed and returned to Walsh, Gallegos, Trevino, Russo & Kyle P.C.
Public Comments	None.
Alternatives	Seek another law firm.
Other Comments and Related Issues	None
Attachments	<ul style="list-style-type: none"> • Copy of Legal Services Retainer Contract • Copy of Fee Schedule • Benefits of Walsh-Gallegos Retainer Program
Contact Person(s)	Bob Callaghan, Superintendent of Schools
Action Required	Motion, second and majority vote to approve the Legal Services Retainer Agreement with <i>Walsh, Gallegos, Trevino, Russo & Kyle P.C.</i>
Superintendent's Recommendation	<p>I recommend you approve the Legal Services Retainer Agreement with <i>Walsh, Gallegos, Trevino, Russo & Kyle P.C.</i> as part of the consent agenda.</p> <p>Bob Callaghan, Superintendent of Schools</p>



WALSH GALLEGOS
TREVINO RUSSO & KYLE P.C.

January 4, 2021

Mr. Robert P. Callaghan
Superintendent
El Campo ISD
700 West Norris Street
El Campo, Texas 77437

RE: Renewal of Membership in Walsh Gallegos' Retainer Program

Dear Mr. Callaghan:

It is our privilege to serve El Campo Independent School District through the Walsh Gallegos Retainer Program. The District's membership is up for renewal on February 1, 2021, and so enclosed you will find our Legal Services Retainer Agreement. If the District chooses to continue its membership, please sign and return the agreement. The invoice for the renewal will be sent on or around 2/1/2021 with your regular monthly statement so there is no need to send a check with the signed agreement. This program includes the following valuable benefits for just \$1,000.00 per year:

- No-charge telephone consultation on day-to-day general and special education matters with attorneys in any of our offices,
- Reduced rates for legal work,
- Reduced fees for inservices,
- Reduced rates for practical Walsh Gallegos products such as the web-based Student Code of Conduct, The Legal Guide to DAEP & Expulsion and the Extracurricular Code of Conduct,
- A free subscription to our bi-monthly general education newsletter "*Time Out with Walsh Gallegos,*"
- A free subscription to our monthly special education newsletter "*This Just In,*" and
- Email updates about the latest developments in education law.

More information about these services and other advantages of the retainer program are included in the attached description. Also enclosed is information about our EFT/ACH payment program that provides a convenient, efficient, secure, and less costly method of payment than paper checks.

It is an honor to be of service to El Campo Independent School District. Many districts have adopted the Texas Association of School Boards' policy BDD (local) which requires approval of the agreement by the Board of Trustees; check your policy to see who is authorized to approve and sign the Agreement. Additionally, please note that in accordance with the requirements of HB 1295 we have filed Form 1295 with the Texas Ethics Commission and are enclosing a certification of filing of Form 1295 for your records.

We look forward to receiving your signed contract. In the meantime, please remember that you can call any of our offices and speak with the attorney of your choice to get the guidance you need, when you need it. I am pleased to be your shareholder contact regarding the retainer program. Should you have any questions about the Retainer Agreement or wish to reach me directly, please contact me at (800) 232-9469.

Sincerely,

A handwritten signature in black ink, appearing to read 'TR' followed by a stylized flourish.

Tony Resendez

VAR/glo
Enclosures

cc: Mr. James Russell, Board President



WALSH GALLEGOS
TREVINO RUSSO & KYLE P.C.

**LEGAL SERVICES RETAINER AGREEMENT
FOR EL CAMPO INDEPENDENT SCHOOL DISTRICT**

The El Campo Independent School District (hereinafter "District"), acting by and through the authorized Trustee or Employee whose signature appears below, hereby retains the law firm of Walsh Gallegos Treviño Russo & Kyle P.C. (hereinafter "Law Firm"), to provide the services to the District set forth below.

1. Telephone Consultation: The Law Firm shall provide telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director, or designee pertaining to questions arising out of the general operation of the District. The District shall have access to a statewide toll-free telephone number for calls to the Law Firm.
2. Additional Legal Work: The District shall be entitled to reduced hourly rates for additional legal work over and above general telephone consultation. Examples of such additional legal work are research, opinion letters, and legal advice or representation in adversarial matters. Expenses incurred by the Law Firm in providing such additional legal work shall be charged.
3. Publications: The Law Firm shall provide at no charge the monthly publication This Just In, dealing with special education law issues, and the bi-monthly general school law publication Time Out with Walsh Gallegos, both published by the Law Firm.
4. E-mail Updates: The Law Firm shall send periodic e-mail updates to designated District personnel and trustees relating to developments in school law. The content and publication schedule of such updates shall be determined solely by the Law Firm.
5. Retainer Term and Cost: There shall be a fee of \$1,000.00 for this Retainer Agreement due upon execution and annually thereafter on the anniversary of the execution date below. This Retainer Agreement shall remain in effect until notice of cancellation is received.
6. Compliance with HB 89: The Law Firm does not boycott Israel and will not boycott Israel during the term of this contract.

7. Scope of Attorney-Client Relationship: This Retainer Agreement establishes a limited attorney-client relationship only between the Law Firm and the District. The relationship exists only as to the consultations and additional legal work that are initiated by the District and accepted by the Law Firm pursuant to this Agreement. The Retainer Agreement does not impose any duty upon the Law Firm to provide advice or work to the District regarding legal matters absent a request by the District's Board President, Superintendent, Special Education Director, or designee for such advice or work on a matter. The Law Firm and the District acknowledge and represent that this Agreement does not establish an attorney-client relationship between the Law Firm and any individual Trustees or Employees of the District. If a lawsuit or other adversarial matter is brought against the District and/or any Trustee or Employee of the District, the Law Firm may require the execution of one or more separate Letters of Engagement prior to undertaking an attorney-client relationship in the matter.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

By: _____
(Signature)

(Print Name)

(Title)

(Date)

WALSH GALLEGOS TREVIÑO RUSSO & KYLE P.C.

By:  _____
Joe A. De Los Santos
Managing Shareholder

1/1/2021
(Date)



Program for EFT/ACH Payments

Walsh Gallegos Treviño Russo & Kyle P.C. is working to improve our services to you and assist you in saving time and money. To that end, we now offer our clients the option to pay their invoices electronically by either Electronic Funds Transfer (EFT) or Automated Clearing House (ACH) payment--instead of the traditional paper, check-by-mail method.

An EFT/ACH payment authorizes the client's bank to move funds from its bank account to the bank account of the authorized merchant (Walsh, Gallegos). This movement of funds is done between banks electronically—thus the term Electronic Funds Transfer (EFT) or Automated Clearing House (ACH). This electronic movement of funds between banks is more convenient, efficient, secure, and far less costly than the handling of paper checks.

If your district is interested in participating in our EFT/ACH payment program, please e-mail a request to WA-EFT@wabsa.com or call Lisa González at (800) 252-3405 to receive our bank account information for EFT/ACH payments.

We are excited to be able to extend this opportunity to our clients. Please feel free to contact us if you have any questions.



WALSH GALLEGOS
TREVINO RUSSO & KYLE P.C.

FEE SCHEDULE AS OF JULY 16, 2019
LEGAL SERVICES RETAINER AGREEMENT

For Retainer Program Clients

Annual retainer fee is \$1,000 billed each year on the anniversary of the client joining the program.

Telephone consultation with school officials in this program regarding general routine legal matters is free of charge. The firm has toll-free telephone numbers that are made available to these clients.

An hourly rate of \$230/hour for associates licensed less than one year, \$240/hour for associates licensed one to two years, \$295/hour for associates licensed over two years, or \$315/hour for shareholders is charged for time spent on research, opinion letters, office visits, board meetings, and other work of a general nature.

For matters requiring more in-depth work, such as document review, negotiation of a contract, grievance, nonrenewal, review of constructions documents, litigation, administrative appeals, and the like, all time, including telephone calls, is charged at the current hourly retainer rates shown above, plus expenses. A new file is set up so that the billings show legal fees attributable to that particular matter.

For Non-retainer Program Clients

An hourly rate of \$230/hour for associates licensed less than one year, \$240/hour for associates licensed one to two years, \$315/hour for associates licensed over two years, or \$335/hour for shareholders is charged for time spent on any work, including all telephone calls, office visits, litigation, research, opinion letters, hearings, and the like.

The above rates are subject to change at any time.



BENEFITS OF THE RETAINER PROGRAM

1. **FREE TELEPHONE CONSULTATION:** The law firm provides telephone consultation at no charge to the District's Board President, Superintendent, Special Education Director or any designee pertaining to questions arising out of the general operation of the District. Last year, our member clients received an average of 12 free hours of telephone consultation. That is a \$3,060 value in telephone calls alone!

As a retainer client, the District has exclusive access to the statewide toll-free telephone numbers for calls to the law firm. Before making decisions with legal consequences, use our exclusive toll-free number to reach any Walsh Gallegos attorney:

- Austin (800) 252-3405
- San Antonio (800) 232-9169
- Irving (800) 231-4207
- Houston (888) 565-6864
- Rio Grande Valley (866) 770-6864
- Amarillo (800) 622-6864
- Albuquerque (800) 771-6864

2. **REDUCED RATES FOR ADDITIONAL LEGAL WORK:** The District receives reduced hourly rates for additional works that goes beyond the initial general telephone consultations, such as analyzing documents, writing opinion letters, attending school board meetings, or follow up phone consultations. Though the hourly rates are reduced for retainer clients, any actual expenses (copy costs or mileage, for example) incurred by the law firm in providing such additional work are charged.
3. **FREE SUBSCRIPTIONS TO FIRM PUBLICATIONS:** Membership in the Walsh Gallegos Retainer Program also entitles the District to receive free subscriptions to both of the firm's newsletters:
 - (1) the informative bi-monthly newsletter "*Time Out with Walsh Gallegos*" that provides timely reminders and practical suggestions about general education law issues arising throughout the school year, and
 - (2) the monthly publication "*This Just In*" which addresses legal issues specific to the special needs of students with disabilities
4. **E-MAIL UPDATES:** As another benefit of the Retainer Program, Walsh Gallegos sends periodic e-mail updates to you (and to any other District personnel or trustees you designate) to help

keep the District abreast of the latest developments in school law. These updates, averaging more than one per month, address a broad range of timely topics and are designed to keep you informed and better prepared in your work for the District. Examples of the topics of our updates include:

- New Rules for Public Comment
- New Legislation Regarding PIA Requests and Retention of Information
- Thinking of alternatives to TRS-ActiveCare for your District's employees?
- Planning Ahead for FEMA
- Potential Forms of COVID-19 Related District Funding
- Best Practices on Addressing and Preventing Cyberbullying in a Time of COVID-19 Closures
- Staying Current With FERPA As Virtual Instruction Expands
- Final Title IX Sexual Harassment Regulations Released
- Graduation Ceremonies During the Pandemic
- The Digital Millennium Copyright Act, Copyright Infringement, & Your School District
- Time Flies! Has Your District Completed the Required Cybersecurity Training Yet?

Don't let your District personnel miss our next update!

5. **REDUCED RATES ON ALL WALSH GALLEGOS INSERVICES:** Our Retainer Program members also receive reduced rates on all inservices presented at the District. Our up-to-date training programs are presented by attorneys with firsthand experience and knowledge about the current legal issues confronting Texas school districts. Our retainer clients also receive priority scheduling for inservice training.
6. **REDUCED RATES ON ALL WALSH GALLEGOS PRODUCTS:** To assist clients in their day-to-day operations, we have developed several practical products to save you time and head off potential problems during the school year. These products are easy to navigate, written in plain language, and are full of useful suggestions. As a member of the Retainer Program, clients receive reduced rates on these helpful tools, including:
 - Interactive Student Code of Conduct
 - Discipline Guide for DAEP & Expulsion
 - Administrator's Anti-Bullying Toolkit
 - Sexual Harassment Investigation Guide
 - Operating Guidelines for Cameras in Special Education Settings
7. **ONE FREE ON-DEMAND WEBINAR:** Our retainer clients are also eligible for one free On-Demand webinar of the District's choice, to be selected from our published webinar schedule. Our On-Demand webinars provide excellent training for school administrators without having to leave the district.

Action Required

Agenda Item: 4.B.7

Meeting Date: January 26, 2021

Submitted by: David Bright, Assistant Supt. for Finance & Operations

Business and Operations	Consider approval of Annual Financial Audit and Compliance Report
Summary	Mike Brotherton, from the Houston Office of Belt Harris Pechacek, LLLP, <i>Certified Public Accountants</i> , presented the Independent Auditor's Annual Financial Report for the year ending August 31, 2020 at the Special Board Meeting on January 14, 2020.
ECISD Board Policy	CFC (LEGAL), ACCOUNTING: AUDITS, ANNUAL AUDIT
Effective Date	<p>The Annual Financial Audit is for the Fiscal Year, September 1, 2019 through August 31, 2020. This audit becomes the official record of the District once it has been accepted by the Board and signed by the Board President and Board Secretary.</p> <p><i>According to ECISD policy, a copy of the annual audit report, approved by the Board, shall be filed with TEA not later than the 150th day after the end of the fiscal year for which the audit was made.</i></p>
Previous Board Action	None
Future Action Expected	None
Background Information and Significant Issues	None.
Fiscal Impact	The cost of this year's audit was approximately \$30,175.
Student and Public Benefit	An annual financial and compliance audit provides complete disclosure to the taxpaying public of the District's financial status and compliance with state and federal financial accounting and reporting requirements.
Procedural and Reporting Implications	A copy of the annual audit report must be filed with the Texas Education Agency.

Public Comments	None.
Alternatives	None
Other Comments and Related Issues	None
Attachments	<ul style="list-style-type: none"> • A copy of the Annual Financial Report for the Year Ended August 31, 2020, has been provided under separate cover. • Copy of Required Auditor Disclosure Letter • Copy of Management Letter
Contact Person(s)	David Bright, Assistant Superintendent of Finance and Operations
Action Required	<p>Following the report, the Board must certify the annual financial report as reviewed and either approved or disapprove. A motion, second and majority vote is required for either of these actions.</p> <p>If the Board disapproves the auditor’s report, the reason(s) for disapproval must be reported to TEA.</p>
Superintendent’s Recommendation	<p>I recommend the Board approve the Annual Financial Audit and Compliance Report for the year ending August 31, 2020.</p> <p>Bob Callaghan, Superintendent of Schools</p>

EL CAMPO INDEPENDENT
SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED AUGUST 31, 2020

El Campo Independent School District
Annual Financial Report
For The Year Ended August 31, 2020

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El Campo Independent School District
Annual Financial Report
For The Year Ended August 31, 2020

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Introductory Section

CERTIFICATE OF BOARD

El Campo Independent School District
Name of School District

Wharton
County

241-903
Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above named school district were reviewed and (check one) _____ approved _____ disapproved for the year ended August 31, 2020, at a meeting of the board of trustees of such school district on the ____ day of _____, _____.

Signature of Board Secretary

Signature of Board President

If the board of trustees disapproved of the auditors' report, the reason(s) for disapproving it is (are):
(attach list as necessary)

Financial Section



INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
El Campo Independent School District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of El Campo Independent School District (the "District"), as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2020, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension and other postemployment benefits liability, and schedules of District contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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 introductory section, combining and individual nonmajor fund financial statements, other supplementary information, and the schedule of required responses to selected school first indicators are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The introductory section and the schedule of required responses to selected school first indicators have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2021 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 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.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
January 13, 2021

Management Discussion & Analysis (MD&A)

EL CAMPO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED AUGUST 31, 2020

This discussion and analysis of El Campo Independent School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended August 31, 2020. It should be read in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's total combined net position at August 31, 2020 was \$3,861,585.
- For the fiscal year ended August 31, 2020, the District's general fund reported a total fund balance of \$9,526,579, of which \$200,000 is committed for construction \$11,035 is nonspendable for inventories, and \$9,315,544 is unassigned.
- At the end of the fiscal year, the District's governmental funds (the general fund plus all state and federal grant funds, the debt service fund, and the permanent funds) reported combined ending fund balances of \$10,216,701.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report consists of three parts – *Management's Discussion and Analysis* (this section), the *Basic Financial Statements*, and *Required Supplementary Information*. The basic statements include two kinds of statements that present different views of the District.

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.
- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the fiduciary resources belong. This fund includes student activity funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The notes to the financial statements are followed by a section entitled *Required Supplementary Information* that further explains and supports the information in the financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current period's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The government-wide statements report the District's net position and how it has changed. Net position is the difference between the District's assets and liabilities and is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's tax base, staffing patterns, enrollment, and attendance.

The government-wide financial statements of the District include the *governmental activities*. Most of the District's basic services such as instruction, extracurricular activities, curriculum and staff development, health services, general administration, and plant operation and maintenance are included in *governmental activities*. Locally assessed property taxes, together with State foundation program entitlements, which are based upon student enrollment and attendance, finance most of the governmental activities.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED AUGUST 31, 2020

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are simply accounting devices that are used to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and other funds are mandated by bond agreements or bond covenants.
- The Board of Trustees (the "Board") establishes other funds to control and manage money set aside for particular purposes or to show that the District is properly using certain taxes and grants.
- Other funds are used to account for assets held by the District in a custodial capacity – these assets do not belong to the District, but the District is responsible to properly account for them.

The District has the following kinds of funds:

- *Governmental funds* – Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- *Fiduciary funds* – The District serves as the trustee, or fiduciary, for certain funds such as student activity funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its governmental operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's combined net position was \$3,861,585 at August 31, 2020. *Table 1* focuses on net position while *Table 2* shows the revenues and expenses that changed the net position balance during the fiscal year ended August 31, 2020. Within *Table 2*, the District reported a decrease of \$168,211 in net position from the prior year. Current assets increased compared to the prior year due to a significant increase in cash and cash equivalents related to an operating surplus and an increase in payables. Capital assets decreased compared to the prior year due to depreciation of the District's capital assets combined with the disposal of vehicles during the fiscal year. In addition, overall liabilities of the District decreased when compared to the prior fiscal year. Long-term liabilities decreased as a result of a decrease in long-term debt obligations from current year principal payments and decreases in the net pension and net OPEB liabilities.

Table 2 reflects the District reporting increases in both revenues and expenses when compared to the prior fiscal year. Revenues for the District increased significantly in state foundation programs revenue related to HB3. Expenses increased significantly for the District within instruction, plant maintenance and operations, instructional leadership, and general administration due to the increases in personnel costs related to HB3 and the COVID-19 pandemic.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED AUGUST 31, 2020

Table 1
Net Position

Description	Governmental Activities		Total Change 2020-2019
	2020	2019	
Current assets	\$ 13,642,932	\$ 13,092,808	\$ 550,124
Capital assets	44,088,437	45,172,589	(1,084,152)
Restricted assets	284,586	276,019	8,567
Total Assets	58,015,955	58,541,416	(525,461)
Deferred charges on refunding	607,825	676,442	(68,617)
Deferred outflows related to pensions	4,506,190	5,421,914	(915,724)
Deferred outflows related to OPEB	2,009,121	1,703,729	305,392
Total Deferred Outflows of Resources	7,123,136	7,802,085	(678,949)
Current liabilities	2,808,322	2,964,716	(156,394)
Long-term liabilities	50,369,650	54,082,758	(3,713,108)
Total Liabilities	53,177,972	57,047,474	(3,869,502)
Deferred inflows related to pensions	1,874,496	768,833	1,105,663
Deferred inflows related to OPEB	6,225,038	4,497,398	1,727,640
Total Deferred Inflows of Resources	8,099,534	5,266,231	2,833,303
Net Position:			
Net investment in capital assets	17,127,238	16,663,962	463,276
Restricted	306,284	877,347	(571,063)
Unrestricted	(13,571,937)	(13,511,513)	(60,424)
Total Net Position	\$ 3,861,585	\$ 4,029,796	\$ (168,211)

EL CAMPO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED AUGUST 31, 2020

Table 2
Changes in Net Position

	Governmental Activities		Total Change 2020-2019
	2020	2019	
Revenues			
Program revenues:			
Charges for services	\$ 1,583,374	\$ 2,115,073	\$ (531,699)
Operating grants and contributions	8,027,975	7,974,478	53,497
General revenues:			
Property taxes	15,220,396	14,853,564	366,832
State foundation program	19,268,754	16,223,297	3,045,457
Investment earnings	212,528	278,469	(65,941)
Special item	117,061	-	117,061
Other revenues	193,659	391,724	(198,065)
Total Revenue	44,623,747	41,836,605	2,787,142
Expenses			
Instruction	24,411,949	22,696,226	1,715,723
Instructional resources and media services	775,681	735,766	39,915
Curriculum and staff development	1,028,556	1,057,331	(28,775)
Instructional leadership	1,029,506	835,150	194,356
School leadership	2,270,659	2,227,618	43,041
Guidance, counseling, and evaluation services	2,154,284	2,180,161	(25,877)
Social work services	59,499	36,243	23,256
Health services	247,543	206,928	40,615
Student (pupil) transportation	1,248,058	1,204,247	43,811
Food services	2,161,662	2,252,925	(91,263)
Co-curricular/extracurricular activities	1,837,782	1,820,508	17,274
General administration	1,465,925	1,374,532	91,393
Plant maintenance and operations	4,120,488	3,743,205	377,283
Security and monitoring	205,757	192,669	13,088
Data processing services	77,845	76,936	909
Community services	187,004	219,835	(32,831)
Interest and fiscal charges	811,548	866,066	(54,518)
Bond issuance costs and fees	26,482	3,700	22,782
Payments related to shared services arrangements	651,690	817,150	(165,460)
Other intergovernmental charges	20,040	-	20,040
Total Expenses	44,791,958	42,547,196	2,244,762
Change in Net Position	(168,211)	(710,591)	542,380
Beginning net position	4,029,796	4,740,387	(710,591)
Ending Net Position	\$ 3,861,585	\$ 4,029,796	\$ (168,211)

EL CAMPO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED AUGUST 31, 2020

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At the close of the fiscal year ending August 31, 2020, the District's governmental funds reported a combined fund balance of \$10,216,701. This compares to a combined fund balance of \$9,604,513 at August 31, 2019. The fund balance in the general fund increased \$876,615. Revenue in the general fund increased as a result of increases in the assessed property values and an increase in state revenue due to an increase in foundation payments. The District's general fund expenditures increased in the current year mainly due to increases in capital purchases, personnel costs, and the purchase of supplies in the current year.

GENERAL FUND BUDGETARY HIGHLIGHTS

In accordance with State law and generally accepted accounting standards, the District prepares an annual budget for the general fund, the food service special revenue fund, and the debt service fund. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the period ended August 31, 2020, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenses. There were material changes between the original budget and the final amended budget due to increases in expenditures across the budget. The general fund's actual revenues were more than budgeted revenues by \$56,715 with the District receiving more state foundation revenue than budgeted. The District's general fund expenditures were less than budgeted by \$451,578 with expenditures under budget mainly for instruction and plant and maintenance operations.

CAPITAL ASSETS

Capital assets are generally defined as those items that have useful lives of two years or more and have an initial cost of an amount determined by the Board. Donated capital assets are recorded at acquisition value at the date of donation. During the fiscal year ended August 31, 2020, the District used a capitalization threshold of \$5,000, which means that all capital type assets, including library books, with a cost or initial value of less than \$5,000 were not included in the capital assets inventory.

At August 31, 2020, the District had a total of \$44,088,437 invested in capital assets such as construction in progress, buildings, and District vehicles and equipment. This total includes \$1,656,507 invested during the fiscal year. Major investments in capital asset during the fiscal year were:

- Eleven new buses - \$1,098,720
- COVID Bipolar Ionizers - \$158,658
- Kubota tractor - \$37,604
- Replaced fresh air system - \$111,584
- High school parking lot - \$68,373
- Cafeteria roof - \$43,545

More detailed information about the District's capital assets can be found in the notes to the financial statements.

LONG-TERM DEBT

At year end, the District had \$26,395,000 in general obligation bonds and maintenance tax notes outstanding versus \$27,895,000 last year. The decrease in long-term debt obligations is due to the annual debt principal payments paid during the fiscal year. The District did not issue any new school building or refunding bonds during the year ended August 31, 2020.

More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

COVID-19

In March 2020, COVID-19 was recognized as a pandemic both worldwide and in the United States with local stay-at-home orders going into effect. The District suspended in-classroom learning for the remainder of the school year. While changes to operations caused a significant hardship, the overall impact to the financial operations for the 2019-2020 school year as a percentage of the overall budget was nominal.

Areas impacted the most were teaching and learning, technology, and facilities.

The District was awarded \$801,155 in Elementary and Secondary School Emergency Relief Funds during the school year, of which \$353,217 was expended.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED AUGUST 31, 2020

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The following factors were considered in establishing the District's budget for 2020-2021:

- The District begins the budgeting process early each year to give school personnel plenty of time to plan for the succeeding school year. Budgets provide a description of the District's program plan for the upcoming year. We work very hard to provide sound and accurate projections before presenting the proposed budget. The budget always includes an estimate of the money the District will receive (revenues) and a plan of how the district plans to spend those funds (expenditures). Decisions about how the funds are spent largely rest with the District, which faces a number of challenges and constraints in deciding on priorities. Our main goal in planning a budget is to meet the needs of our students. Unfortunately, things occur on rare occasions that disrupt the plans in place. In the spring of 2020, such an event took place.
- In March 2020, Governor Abbott temporarily closed all schools in Texas (the "State") due to the COVID-19 pandemic. At that time, the illness was found in 27 counties and it was unclear how long schools would be closed. State and local governments, as well as Texas Education Agency (TEA), gave communities and schools guidance on how to move forward. Little was known about the virus and state and local officials worked to deal with the pandemic. Texas school districts were instructed to make every effort to continue to deliver instructional support to the students even if schools were required to be closed. That required tremendous effort on the part of all educators to plan for the safety of our students while providing face to face and on line instruction. TEA, in their wisdom, worked to decrease the burden placed on school districts by providing additional financial aid, implementing hold harmless measures, and extending deadlines.
- The Board approved the 2020-21 General Operating Budget on August 25, 2020. The budget approved by the Board included the following funds: Fund 199 - General Fund; Fund 240 - Food Service Fund; and Fund 511 - Debt Service Fund. The District's budget for 2020-21 is an estimated revenue of \$39,846,232 and \$39,513,100 for expenditures. At that time, we based the budget on an estimated Average Daily Attendance (ADA) of 3,325.
- Anticipating that school districts could be hurt financially by losing ADA for the fifth and sixth weeks of 2019-20, TEA announced in April 2020 that they would not use those periods in calculating the final ADA average. TEA also announced that it would be holding Texas school districts harmless concerning ADA during the first six weeks of the 2020-21 school year. That has recently been extended to include the second and third six weeks.
- Funding from the State is based on the Local Tax Effort and Average Daily Attendance (ADA). The District's final ADA estimate for the 2019-20 budget was 3,366. We ended the year at 3,303 after the adjustments were made. At that time, it was anticipated that ADA would decrease this year but not to the extent realized. We based the 2020-21 budget on an estimate of 3,325. We now anticipate our ADA will decrease significantly by about 100 students due to the COVID-19 pandemic in 2020-21. Even with the State providing hold harmless measures to aid school districts, it is anticipated that our state funding will decrease as a result of the ADA. As a result, we may be asking our Board to amend the budget at some point this school year.
- The District's administration recommended, and the Board adopted on August 25, 2020, a total tax rate of \$1.1263 which is the same as the prior year rate.
- Certified Freeze Adjusted Property values have increased by \$2,465,748 in 2020.
- The District's debt service obligation for 2020-21 is \$2,134,584. The District adopted a Debt Service tax rate of \$0.0717 for 2020-21. In 2016, voters approved moving \$0.13 from Interest and Sinking (I&S) to Maintenance and Operations (M&O) in a Tax Ratification Election. As a result, the District will use funds out of the General Fund fund balance to service a portion of the debt obligation.
- In 2019-20, the Board approved a pay raise based on the requirements and recommendations of HB3. Pay increases averaged close to 8% across all pay grades. In June 2020, the Board approved a 2.5% raise based on the District's pay grade mid-points for 2020-21.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED AUGUST 31, 2020

- The projected General Fund fund balance for the year ending August 31, 2020, is \$9,572,850 or 27.87% of the Board-approved General Fund Operating Budget of \$34,346,040. This is 7.87% above the Boards goal of maintaining 20%. This represents an increase of \$922,886 from the prior year General Fund fund balance of \$8,649,964. The General Fund fund balance includes \$200,000 designated for the future replacement of the High School stadium turf.

District officials anticipate that revenues will meet or exceed the funds needed to offset expenditures for the 2020-21 school year.

FINANCIAL ACCOUNTABILITY RATING SYSTEM (Schools FIRST)

The District officials received notice that the District earned a rating of "Superior Achievement" under the Schools FIRST financial accountability rating system. The Superior Achievement rating is the state's highest, demonstrating the quality of the District's financial management and reporting system. This was the eighteenth consecutive year the District has received the State's highest rating.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students and creditors with a general overview of the District's finances and to demonstrate the District's commitment to accountability for the funds it receives. If you have questions about this report or need additional financial information, contact the District's Business Services Department at 979-543-6771.

Basic Financial Statements

EL CAMPO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF NET POSITION

AUGUST 31, 2020

Data Control Codes	1	Governmental Activities
ASSETS:		
1110	<i>Cash and Cash Equivalents</i>	\$ 9,019,748
1120	<i>Current Investments</i>	2,624,668
1220	<i>Property Taxes Receivable</i>	1,276,218
1230	<i>Allowance for Uncollectible Taxes</i>	(338,658)
1240	<i>Due from Other Governments</i>	913,820
1290	<i>Other Receivables (Net)</i>	91,555
1300	<i>Inventories</i>	55,581
	Capital Assets:	
1510	<i>Land</i>	1,236,290
1520	<i>Buildings and Improvements, Net</i>	38,549,938
1530	<i>Furniture and Equipment, Net</i>	2,261,989
1540	<i>Vehicles, Net</i>	1,955,270
1580	<i>Construction in Progress</i>	84,950
1800	<i>Restricted Assets</i>	284,586
1000	Total Assets	<u>58,015,955</u>
DEFERRED OUTFLOWS OF RESOURCES:		
1701	<i>Deferred Charge on Refunding</i>	607,825
1705	<i>Deferred Outflows Related to Pensions</i>	4,506,190
1706	<i>Deferred Outflows Related to OPEB</i>	2,009,121
1700	Total Deferred Outflows of Resources	<u>7,123,136</u>
LIABILITIES:		
2110	<i>Accounts Payable</i>	230,631
2140	<i>Interest Payable</i>	35,065
2165	<i>Accrued Liabilities</i>	1,397,421
2180	<i>Due to Other Governments</i>	1,109,607
2300	<i>Unearned Revenue</i>	35,598
	Noncurrent Liabilities:	
2501	<i>Due Within One Year</i>	1,555,000
2502	<i>Due in More Than One Year</i>	26,014,024
2540	<i>Net Pension Liability</i>	9,869,162
2545	<i>Net OPEB Liability</i>	12,931,464
2000	Total Liabilities	<u>53,177,972</u>
DEFERRED INFLOWS OF RESOURCES:		
2605	<i>Deferred Inflows Related to Pensions</i>	1,874,496
2606	<i>Deferred Inflows Related to OPEB</i>	6,225,038
2600	Total Deferred Inflows of Resources	<u>8,099,534</u>
NET POSITION:		
3200	Net Investment in Capital Assets	17,127,238
	Restricted For:	
3820	Federal and State Programs	236,502
3850	Debt Service	69,782
3900	Unrestricted	(13,571,937)
3000	Total Net Position	<u>\$ 3,861,585</u>

The accompanying notes are an integral part of this statement.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	Functions/Programs	1 Expenses	3 Program Revenues		4 Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Governmental Activities		
	Governmental Activities:					
11	<i>Instruction</i>	\$ 24,411,949	\$ 1,041,359	\$ 4,371,959	\$ (18,998,631)	
12	<i>Instructional Resources and Media Services</i>	775,681	--	115,166	(660,515)	
13	<i>Curriculum and Staff Development</i>	1,028,556	--	221,384	(807,172)	
21	<i>Instructional Leadership</i>	1,029,506	89,057	157,993	(782,456)	
23	<i>School Leadership</i>	2,270,659	--	212,712	(2,057,947)	
31	<i>Guidance, Counseling, and Evaluation Services</i>	2,154,284	--	1,061,001	(1,093,283)	
32	<i>Social Work Services</i>	59,499	--	55,272	(4,227)	
33	<i>Health Services</i>	247,543	--	25,136	(222,407)	
34	<i>Student Transportation</i>	1,248,058	--	51,678	(1,196,380)	
35	<i>Food Service</i>	2,161,662	296,994	1,406,936	(457,732)	
36	<i>Cocurricular/Extracurricular Activities</i>	1,837,782	152,274	106,999	(1,578,509)	
41	<i>General Administration</i>	1,465,925	--	88,741	(1,377,184)	
51	<i>Facilities Maintenance and Operations</i>	4,120,488	3,690	86,804	(4,029,994)	
52	<i>Security and Monitoring Services</i>	205,757	--	3,579	(202,178)	
53	<i>Data Processing Services</i>	77,845	--	687	(77,158)	
61	<i>Community Services</i>	187,004	--	56,171	(130,833)	
72	<i>Interest on Long-term Debt</i>	811,548	--	--	(811,548)	
73	<i>Bond Issuance Costs and Fees</i>	26,482	--	--	(26,482)	
93	<i>Payments Related to Shared Services Arrangements</i>	651,690	--	5,757	(645,933)	
99	<i>Other Intergovernmental Charges</i>	20,040	--	--	(20,040)	
TG	Total Governmental Activities	44,791,958	1,583,374	8,027,975	(35,180,609)	
TP	Total Primary Government	\$ 44,791,958	\$ 1,583,374	\$ 8,027,975	(35,180,609)	
	General Revenues:					
MT	<i>Property Taxes, Levied for General Purposes</i>				14,439,060	
DT	<i>Property Taxes, Levied for Debt Service</i>				781,336	
IE	<i>Investment Earnings</i>				212,528	
GC	<i>Grants and Contributions Not Restricted to Specific Programs</i>				19,268,754	
MI	<i>Miscellaneous</i>				193,659	
	Special and Extraordinary Items:					
S1	<i>Special Item Inflow</i>				117,061	
TR	Total General Revenues				35,012,398	
CN	Change in Net Position				(168,211)	
NB	Net Position - Beginning				4,029,796	
NE	Net Position - Ending				\$ 3,861,585	

The accompanying notes are an integral part of this statement.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

AUGUST 31, 2020

Data Control Codes	10 General Fund	Other Governmental Funds	98 Total Governmental Funds	
ASSETS:				
1110	Cash and Cash Equivalents	\$ 8,664,551	\$ 355,197	\$ 9,019,748
1120	Current Investments	2,576,381	48,287	2,624,668
1220	Property Taxes Receivable	1,185,185	91,033	1,276,218
1230	Allowance for Uncollectible Taxes	(298,433)	(40,225)	(338,658)
1240	Due from Other Governments	11,521	902,299	913,820
1260	Due from Other Funds	779,986	--	779,986
1290	Other Receivables	1,641	89,914	91,555
1300	Inventories	11,035	44,546	55,581
1800	Restricted Assets	--	284,586	284,586
1000	Total Assets	<u>\$ 12,931,867</u>	<u>\$ 1,775,637</u>	<u>\$ 14,707,504</u>
LIABILITIES:				
Current Liabilities:				
2110	Accounts Payable	\$ 192,362	\$ 38,269	\$ 230,631
2150	Payroll Deductions and Withholdings	5,197	--	5,197
2160	Accrued Wages Payable	1,156,048	198,389	1,354,437
2170	Due to Other Funds	--	779,986	779,986
2180	Due to Other Governments	1,109,607	--	1,109,607
2200	Accrued Expenditures	24,287	13,500	37,787
2300	Unearned Revenue	31,035	4,563	35,598
2000	Total Liabilities	<u>2,518,536</u>	<u>1,034,707</u>	<u>3,553,243</u>
DEFERRED INFLOWS OF RESOURCES:				
2600	Unavailable Revenue - Property Taxes	886,752	50,808	937,560
2600	Total Deferred Inflows of Resources	<u>886,752</u>	<u>50,808</u>	<u>937,560</u>
FUND BALANCES:				
Nonspendable Fund Balances:				
3410	Inventories	11,035	44,546	55,581
3425	Endowment Principal	--	209,336	209,336
Restricted Fund Balances:				
3450	Federal/State Funds Grant Restrictions	--	191,956	191,956
3480	Retirement of Long-Term Debt	--	69,782	69,782
3490	Other Restrictions of Fund Balance	--	174,502	174,502
Committed Fund Balances:				
3510	Construction	200,000	--	200,000
3600	Unassigned	9,315,544	--	9,315,544
3000	Total Fund Balances	<u>9,526,579</u>	<u>690,122</u>	<u>10,216,701</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,931,867</u>	<u>\$ 1,775,637</u>	<u>\$ 14,707,504</u>

The accompanying notes are an integral part of this statement.

EL CAMPO INDEPENDENT SCHOOL DISTRICT
*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 AUGUST 31, 2020*

Total fund balances - governmental funds balance sheet	\$ 10,216,701
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	44,088,437
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	937,560
Payables for bond principal which are not due in the current period are not reported in the funds.	(26,961,199)
Payables for bond interest which are not due in the current period are not reported in the funds.	(35,065)
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(9,869,162)
Deferred inflows of resources related to the pension plan are not reported in the funds	(1,874,496)
Deferred outflows of resources related to the pension plan are not reported in the funds.	4,506,190
Recognition of the District's proportionate share of the net other postemployment benefit (OPEB) liability is not reported in the funds.	(12,931,464)
Deferred inflows of resources related to the OPEB plan are not reported in the funds.	(6,225,038)
Deferred outflows of resources related to the OPEB plan are not reported in the funds.	<u>2,009,121</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 3,861,585</u>

The accompanying notes are an integral part of this statement.

EL CAMPO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	10 General Fund	Other Governmental Funds	98 Total Governmental Funds
REVENUES:			
5700 <i>Local and Intermediate Sources</i>	\$ 14,733,683	\$ 2,379,175	\$ 17,112,858
5800 <i>State Program Revenues</i>	21,072,528	553,968	21,626,496
5900 <i>Federal Program Revenues</i>	257,134	4,185,696	4,442,830
5020 Total Revenues	<u>36,063,345</u>	<u>7,118,839</u>	<u>43,182,184</u>
EXPENDITURES:			
Current:			
0011 <i>Instruction</i>	18,478,983	3,091,810	21,570,793
0012 <i>Instructional Resources and Media Services</i>	717,036	6,661	723,697
0013 <i>Curriculum and Staff Development</i>	815,272	137,933	953,205
0021 <i>Instructional Leadership</i>	580,381	365,241	945,622
0023 <i>School Leadership</i>	2,084,478	27,697	2,112,175
0031 <i>Guidance, Counseling, and Evaluation Services</i>	1,051,703	801,593	1,853,296
0032 <i>Social Work Services</i>	--	43,552	43,552
0033 <i>Health Services</i>	220,099	8,304	228,403
0034 <i>Student Transportation</i>	2,094,678	8,554	2,103,232
0035 <i>Food Service</i>	58,773	1,770,651	1,829,424
0036 <i>Cocurricular/Extracurricular Activities</i>	1,259,830	48,881	1,308,711
0041 <i>General Administration</i>	1,332,522	156	1,332,678
0051 <i>Facilities Maintenance and Operations</i>	4,271,315	20,059	4,291,374
0052 <i>Security and Monitoring Services</i>	170,469	--	170,469
0053 <i>Data Processing Services</i>	77,845	--	77,845
0061 <i>Community Services</i>	24,521	145,936	170,457
0071 <i>Principal on Long-term Debt</i>	170,000	1,330,000	1,500,000
0072 <i>Interest on Long-term Debt</i>	54,025	807,434	861,459
0073 <i>Bond Issuance Costs and Fees</i>	750	25,732	26,482
0081 <i>Capital Outlay</i>	84,950	--	84,950
0093 <i>Payments to Shared Service Arrangements</i>	651,690	--	651,690
0099 <i>Other Intergovernmental Charges</i>	20,040	--	20,040
6030 Total Expenditures	<u>34,219,360</u>	<u>8,640,194</u>	<u>42,859,554</u>
1100 Excess (Deficiency) of Revenues Over (Under)			
1100 Expenditures	<u>1,843,985</u>	<u>(1,521,355)</u>	<u>322,630</u>
Other Financing Sources and (Uses):			
7912 <i>Sale of Real or Personal Property</i>	172,497	--	172,497
7915 <i>Transfers In</i>	59,578	1,316,506	1,376,084
8911 <i>Transfers Out</i>	(1,316,506)	(59,578)	(1,376,084)
7080 Total Other Financing Sources and (Uses)	<u>(1,084,431)</u>	<u>1,256,928</u>	<u>172,497</u>
SPECIAL ITEM:			
7918 <i>Special Item (Resource)</i>	117,061	--	117,061
1200 Net Change in Fund Balances	<u>876,615</u>	<u>(264,427)</u>	<u>612,188</u>
0100 Fund Balances - Beginning	<u>8,649,964</u>	<u>954,549</u>	<u>9,604,513</u>
3000 Fund Balances - Ending	<u>\$ 9,526,579</u>	<u>\$ 690,122</u>	<u>\$ 10,216,701</u>

The accompanying notes are an integral part of this statement.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2020*

Net change in fund balances - total governmental funds	\$ 612,188
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:	
Capital outlays, net of disposals, are not reported as expenses in the SOA.	1,382,018
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,466,170)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	100,414
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	(1,672,479)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	1,672,479
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,500,000
Premium and deferred loss on refunding are amortized in the SOA but not in the funds.	47,428
(Increase) decrease in accrued interest from beginning of period to end of period.	2,483
GASB 68 on-behalf revenues are reported with governmental activities.	2,442,742
The District's share of the net pension expense is reported with governmental activities.	(3,657,787)
GASB 75 on-behalf revenues are reported with governmental activities.	452,874
GASB 75 federal funding recognized in the SOA.	951
The District's share of the net OPEB expense is reported with governmental activities.	<u>(585,352)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (168,211)</u>

The accompanying notes are an integral part of this statement.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

AUGUST 31, 2020

Data Control Codes		Agency Fund <hr/> Student Activity <hr/>
ASSETS:		
1110	<i>Cash and Cash Equivalents</i>	\$ 205,372
1000	Total Assets	<hr/> 205,372
LIABILITIES:		
Current Liabilities:		
2190	<i>Due to Student Groups</i>	205,372
2000	Total Liabilities	<hr/> 205,372
NET POSITION:		
3000	Total Net Position	<hr/> \$ -- <hr/>

The accompanying notes are an integral part of this statement.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

El Campo Independent School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of Texas (the "State"). It is governed by a seven-member Board of Trustees (the "Board") elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and it complies with the requirements of the appropriate version of Texas Education Agency's (TEA) *Financial Accountability System Resource Guide* (the "Resource Guide") and the requirements of contracts and grants of agencies from which it receives funds.

The District is an independent political subdivision of the State governed by a board elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations, and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. No other entities have been included in the District's reporting entity. Additionally, 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 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 nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonable equivalent in value to the interfund services provided.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following governmental funds:

General Fund

The general fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund is always considered a major fund for reporting purposes.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

Debt Service Fund

The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest on all long-term debt of the District. The primary source of revenue for debt service is local property taxes.

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes other than debt service or capital projects. The restricted proceeds of specific revenue sources comprise a substantial portion of the inflows of these special revenue funds. Most federal and some state financial assistance is accounted for in a special revenue fund.

Permanent Funds

The permanent funds are governmental funds that are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. The District uses these funds for scholarships.

Fiduciary Fund

The fiduciary fund accounts for assets held by the District in a trustee capacity or as an agent on behalf of others. The fiduciary fund is not reflected in the government-wide financial statements because the resources of that fund are not available to support the District's own programs.

The District has the following type of fiduciary funds:

Agency Fund

The agency fund is custodial in nature and does not present results of operations or have a measurement focus. The agency fund is accounted for using the accrual basis of accounting. This fund is used to account for the District's student activity funds.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of 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.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for the revenue source (within 60 days of year end). All other revenue items are considered measurable and available only when cash is received by the District.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Government investment pools and commercial paper

3. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method). Certain payments to vendors reflect costs applicable to the future accounting period (prepaid expenditures) are recognized as expenditures when utilized.

4. Restricted Assets

Certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants or contractual agreements.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

5. Capital Assets

Capital assets, which include land, buildings, furniture, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings	50 years
Building Improvements	20 years
Vehicles	2 to 15 years
Equipment	3 to 15 years

6. 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 net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the District's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A 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.

At the fund level, the District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

7. Receivable and Payables Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

8. Interfund Activity

Interfund activity results from loans, services provided, reimbursements, or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidations. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide Statement of Net Position.

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payment of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable, available financial resources.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted fund balance.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The District's Board is the highest level of decision-making authority for the District that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The District's Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

11. Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

12. Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

13. Estimates

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

14. Data Control Codes

The data control codes refer to the account code structure prescribed by TEA in the Resource Guide. The TEA requires school districts to display these codes in the financial statements filed with the TEA in order to insure accuracy in building a statewide database for policy development and funding plans.

15. 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.

16. Other Postemployment Benefits

The fiduciary net position of the TRS Texas Public School Retired Employees Group Insurance Program ("TRS-Care") 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 OPEB, 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.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

All taxes due to the District on real or personal property are payable at the Office of the Tax Assessor-Collector and may be paid at any time after the tax rolls for the year have been completed and approved, which is no later than October 1. Taxes are due by January 31, and all taxes not paid prior to this date are deemed delinquent and are subject to such penalty and interest.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on October 1 and are payable prior to the next February 1. District property tax revenues are recognized when collected.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). The original budget is adopted by the District prior to the beginning of the year. The legal level of control is the function code stated in the approved budget. Appropriations lapse at the end of the year.

In accordance with State law and generally accepted accounting standards, the District prepares an annual budget for the general fund, the national school lunch and breakfast program special revenue fund, and the debt service fund. Special revenue funds have budgets approved by the funding agency and are amended throughout the year as required.

During the year, the District amended its budget as required by State law and to reflect current levels of revenue and anticipated expenditures.

A. Expenditures in Excess of Appropriations

For the year, expenditures exceeded appropriations at the legal level of control as follows:

General Fund	
Guidance, Counseling, and Evaluation Services	\$6,787
Capital Outlay	\$64,950

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities 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.

1. Cash Deposits

At August 31, 2020, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$9,302,976 and the bank balance was \$10,469,484. The District's cash deposits at August 31, 2020 were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

2. Investments

The District is required by Government Code Chapter 2256, the Public Funds Investment Act (the "Act"), to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions: 1) obligations of the U.S. Treasury, U.S. agencies, and the State; 2) certificates of deposit; 3) certain municipal securities; 4) securities lending program; 5) repurchase agreements; 6) bankers' acceptances; 7) mutual funds; 8) investment pools; 9) guaranteed investment contracts; and 10) commercial paper.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

As of August 31, 2020, the District had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 170,837	1.38
TexPool	1,554,717	0.00
TexSTAR	1,105,844	0.00
Total Value	\$ 2,831,398	
Portfolio weighted average maturity		0.09

Interest rate risk. In accordance with its investment policy, the District manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk. The District's policy requires that investment pools must be rated no lower than 'AAA' or 'AAA-m'. Bankers' acceptances must be issued in the United States and carry a rating of 'A1'/ 'P1' as provided by two of the top nationally recognized rating agencies. As of August 31, 2020, the District's investments in TexPool and TexSTAR were rated 'AAAm' by Standard & Poor's. All other investments are guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency.

Custodial credit risk – deposits. In the case of deposits, this is the risk that the District's deposits may not be returned in the event of a bank failure. The District's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of August 31, 2020, fair market values of pledged securities and FDIC coverage exceeded bank balances.

Custodial credit risk – investments. For an investment, this is the risk that the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. The District's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

TexPool

TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. 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. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

TexSTAR

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR is measured at amortized cost. TexSTAR's strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The District has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR's authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national or state emergency that affects TexSTAR's liquidity.

B. Capital Assets

A summary of changes in capital assets for governmental activities at year end is as follows:

Governmental Activities:	Beginning Balances	Increases	(Decreases)	Ending Balances
Capital assets not being depreciated:				
Land	\$ 1,236,290	\$ -	\$ -	\$ 1,236,290
Construction in progress	-	84,950	-	84,950
Total capital assets not being depreciated	<u>1,236,290</u>	<u>84,950</u>	<u>-</u>	<u>1,321,240</u>
Capital assets being depreciated:				
Buildings and improvements	62,222,433	237,581	-	62,460,014
Equipment	5,008,173	235,256	(5,200)	5,238,229
Vehicles	3,560,466	1,098,720	(1,407,141)	3,252,045
Total capital assets being depreciated	<u>70,791,072</u>	<u>1,571,557</u>	<u>(1,412,341)</u>	<u>70,950,288</u>
Less accumulated depreciation for:				
Buildings and improvements	(22,036,183)	(1,873,893)	-	(23,910,076)
Equipment	(2,656,660)	(324,780)	5,200	(2,976,240)
Vehicles	(2,161,930)	(267,497)	1,132,652	(1,296,775)
Total accumulated depreciation	<u>(26,854,773)</u>	<u>(2,466,170)</u>	<u>1,137,852</u>	<u>(28,183,091)</u>
Total capital assets being depreciated, net	<u>43,936,299</u>	<u>(894,613)</u>	<u>(274,489)</u>	<u>42,767,197</u>
Governmental Activities Capital Assets, Net	<u>\$ 45,172,589</u>	<u>\$ (809,663)</u>	<u>\$ (274,489)</u>	<u>\$ 44,088,437</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

Depreciation was charged to governmental functions as follows:

		Governmental Activities
11	Instruction	\$ 1,271,182
12	Instructional resources/media services	23,477
13	Curriculum and staff development	8,388
23	School leadership	22,396
31	Guidance, counseling, and evaluation services	6,769
33	Health services	8,618
34	Student (pupil) transportation	229,818
35	Food service	168,805
36	Extracurricular activities	351,829
41	General administration	69,678
51	Plant maintenance and operations	271,042
52	Security and monitoring services	34,168
Total Depreciation Expense		\$ 2,466,170

C. Long-Term Debt

The following is a summary of changes in the District's total governmental long-term liabilities for the year. In general, the District uses the debt service fund to liquidate governmental long-term liabilities.

	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:						
Bonds payable:						
Unlimited Tax Refunding Bonds, Series 2013	\$ 8,979,999	\$ 6,875,000	\$ -	\$ (460,000)	\$ 6,415,000	\$ 485,000
Unlimited Tax Refunding Bonds, Series 2014	7,199,997	5,700,000	-	(710,000)	4,990,000	730,000
Maintenance Tax and Refunding Notes, Series 2014	2,695,000	1,900,000	-	(170,000)	1,730,000	175,000
Unlimited Tax School Building Bonds, Series 2015	9,500,000	9,290,000	-	(125,000)	9,165,000	140,000
Unlimited Tax School Building and Refunding Bonds, Series 2016	5,145,000	4,130,000	-	(35,000)	4,095,000	25,000
	<u>33,519,996</u>	<u>27,895,000</u>	<u>-</u>	<u>(1,500,000)</u>	<u>26,395,000</u>	<u>* 1,555,000</u>
Other liabilities:						
Issuance premiums/discount	-	1,290,069	-	(116,045)	1,174,024	*
Net pension liability	-	10,675,504	879,766	(1,686,108)	9,869,162	-
Net OPEB liability	-	14,222,185	809,801	(2,100,522)	12,931,464	-
Total Governmental Activities	\$ 33,519,996	\$ 54,082,758	\$ 1,689,567	\$ (5,402,675)	\$ 50,369,650	\$ 1,555,000
Long-term liabilities due in more than one year					\$ 48,814,650	
*Debt associated with capital assets					\$ 27,569,024	

Bonded indebtedness of the District reflected in the general long-term debt and current requirements for principal and interest expenditures are accounted for in the Debt Service Fund for all unlimited tax refunding bonds and unlimited tax school building bonds. These bonds were issued as tax refunding and school building bonds and the interest rates on the bonds ranged from 2.75 percent to 4.00 percent for Series 2013, 2.25 percent to 4.00 percent for Series 2014, 3.00 percent to 4.00 percent for Series 2015, and 2.00 percent to 4.00 percent for Series 2016. Interest expense was \$861,459 for the year ended August 31, 2020.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

The maintenance tax and refunding notes of the District reflected in the general long-term debt and current requirements for principal and interest expenditures is accounted for in the General Fund. The District approved the maintenance tax and refunding notes at an interest rate between 2.00 and 3.00 percent to refund outstanding tax notes and for maintenance expenses of the District. Interest expense was \$54,025 for the year ended August 31, 2020.

The annual requirements to amortize debt issues outstanding at year end were as follows:

Bonds Payable

Fiscal Year Ended August 31	Principal	Interest	Total Requirements
2021	\$ 1,555,000	\$ 803,859	\$ 2,358,859
2022	1,600,000	750,959	2,350,959
2023	1,660,000	691,134	2,351,134
2024	1,715,000	642,184	2,357,184
2025	1,765,000	592,096	2,357,096
2026-2030	9,385,000	2,164,949	11,549,949
2031-2035	8,715,000	783,219	9,498,219
	<u>\$ 26,395,000</u>	<u>\$ 6,428,399</u>	<u>\$ 32,823,399</u>

D. Commitments Under Noncapitalized Leases

The District has various operating lease agreements where the future minimum payments are immaterial to the operations of the District and, accordingly, the District has elected not to disclose future payments by fiscal year.

Rental Expenditures in 2020	<u>\$ 233,963</u>
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E. Interfund Transactions

The interfund balances and transfers at August 31, 2020 were as follows:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	<u>\$ 779,986</u>	Short-term loans

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

Transfers From	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 1,316,506	To supplement revenue
Other Governmental Funds	General Fund	59,578	To supplement revenue
	Total	<u>\$ 1,376,084</u>	

IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District purchases commercial insurance. The District has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, it could result in a substantial liability to the District. The District has engaged an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations.

In March 2020, COVID-19 was recognized as a pandemic both worldwide and in the United States with local stay-at-home orders going into effect. The District suspended in-classroom learning for the remainder of the school year. While the initial event occurred prior to year end, the District was, subsequent to year end, continuing to modify its operations to prevent the spread to protect students, staff, and the community as a whole, while balancing the educational needs of students. 100% of the District's students were offered virtual learning when the District closed school in the Spring of 2020. In August 2020, the District resumed its 2020-2021 school year starting on the regularly scheduled date with in-classroom learning, but providing parents and guardians the option for virtual learning on a semester-by-semester basis. Approximately 35% of students elected virtual learning. The District has made numerous changes to its operations, including provisions for students and staff to wear masks, more frequent cleanings, and numerous other changes. While such changes caused a significant hardship and have increased expenses, such increases are nominal in comparison to the overall budget. The District is continuing to monitor exposure levels with students, staff, and the community as a whole, but to date the overall exposure threat level has been sufficiently low to continue with in-class learning, but the District is ready to modify its plans if necessary. The District will continue to seek out additional funding to cover the increased costs in responding to the pandemic.

C. Defined Benefit Pension Plan

Teacher Retirement System

Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by TRS. It is a defined benefit pension plan 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. TRS's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in State 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 TRS.

Pension Plan Fiduciary Net Position

Detailed information about TRS's fiduciary net position is available in a separately issued Comprehensive Annual Financial Report that includes financial statements and Required Supplementary Information. That report may be obtained on the Internet at <https://trs.texas.gov/TRS%20Documents/cafr2019.pdf>, selecting *About TRS*, then *Publications*, then *Financial Reports* or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2020

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% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member’s age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member’s age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes, including automatic cost-of-living adjustments (COLAs). Ad hoc postemployment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan Description above.

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.

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increase from the State, participating employers, and active employees to make TRS actuarially sound. This action causing TRS to be actuarially sound allowed the Legislature to approve funding for a thirteenth check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

Contributions

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

Employee contribution rates are set in state statute, Texas Government Code 825.402. SB12 of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 through 2025.

Contribution Rates			
		Public Education	Active
Fiscal Year	State	Employer*	Employee
2019	6.80%	1.50%	7.70%
2020	7.50%	1.50%	7.70%
2021	7.50%	1.60%	7.70%
2022	7.75%	1.70%	8.00%
2023	8.00%	1.80%	8.00%
2024	8.25%	1.90%	8.25%
2025	8.25%	2.00%	8.25%

*SB 12 requires an increase in employer contributions by public school districts, charter schools, and regional education service centers. Prior to SB12, only those employers not participating in Social Security were required to pay a 1.5% contribution. Beginning September 1, 2019, all employers are required to pay the Public Education Employer Contribution irrespective of participation in Social Security.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2020

	Contribution Rates	
	2019	2020
Member	7.7%	7.7%
NECE (State)	6.8%	7.5%
Employers	6.8%	6.8%

	Measurement	Fiscal Year
	Year (2019)	(2020)
Employer contributions	\$ 664,509	\$ 738,233
Member contributions	\$ 1,657,191	\$ 1,789,632
NECE on-behalf contributions	\$ 1,046,990	\$ 1,314,707

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

As the NECE for public education and junior colleges, the State contributes to TRS an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of TRS 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 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 TRS 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.
- When the employing district is a public or charter school, the employer shall contribute 1.5% of covered payroll to TRS beginning in fiscal year 2020. This contribution rate, called the Public Education Employer Contribution (PEEC), will replace the Non-Federal Old-Age, Survivors, and Disability Insurance (OASDI) Program surcharge that was in effect in fiscal year 2019.

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

- When employing a retiree of TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district or charter school does not contribute to the OASDI Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees and 100% of the state contribution rate for all other employees. This surcharge was in effect through fiscal year 2019 and was replaced by the PEEC explained above.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

Actuarial Assumptions

The total pension liability (TPL) in the August 31, 2018 actuarial valuation was rolled forward to August 31, 2019 and was determined using the following actuarial assumptions:

Valuation date	August 31, 2018 rolled forward to August 31, 2019
Actuarial cost method	Individual entry age normal
Asset valuation method	Market value
Single discount rate	7.25%
Long-term expected rate	7.25%
Municipal bond rate as of August 2019	2.63%. Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in projection period (100 years)	2116
Inflation	2.30%
Salary increases	3.05% to 9.05%, including inflation
Ad hoc postemployment benefit changes	None

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

Discount Rate

A single discount rate of 7.25% was used to measure the TPL. The single discount rate was based on the expected rate of return on plan investments of 7.25%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers, and the NECE 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% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

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

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
 FOR THE YEAR ENDED AUGUST 31, 2020

The long-term expected rate of return on TRS investments is 7.25%. The long-term expected rate of return on TRS 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 TRS' target asset allocation as of August 31, 2019 are summarized below:

**Teacher Retirement System of Texas
 Asset Allocation and Long-Term Expected Real Rate of Return
 As of August 31, 2019**

	Fiscal Year 2019 Target Allocation (1)	New Target Allocation (2)	Long-Term Expected Geometric Real Rate of Return (3)
Global Equity			
U.S.	18.0%	18.0%	6.4%
Non-U.S. Developed	13.0%	13.0%	6.3%
Emerging Markets	9.0%	9.0%	7.3%
Directional Hedge Funds	4.0%	0.0%	0.0%
Private Equity	13.0%	14.0%	8.4%
Stable Value			
U.S. Treasuries (4)	11.0%	16.0%	3.1%
Stable Value Hedge Funds	4.0%	5.0%	4.5%
Absolute Return	0.0%	0.0%	0.0%
Real Return			
Global Inflation-Linked Bonds (4)	3.0%	0.0%	0.0%
Real Estate	14.0%	15.0%	8.5%
Energy, Natural Resources, and Infrastructure	5.0%	6.0%	7.3%
Commodities	0.0%	0.0%	0.0%
Risk Parity			
Risk Parity	5.0%	8.0%	5.8%/6.5%(5)
Leverage			
Cash	1.0%	2.0%	2.5%
Asset Allocation Leverage	0.0%	-6.0%	2.7%
Expected Return	<u>100.0%</u>	<u>100.0%</u>	<u>7.2%</u>

- (1) Target allocations are based on the Strategic Asset Allocation as of fiscal year 2019.
- (2) New allocations are based on the Strategic Asset Allocation to be implemented fiscal year 2020.
- (3) Ten-year annualized geometric nominal returns include the real rate of return and inflation of 2.1%.
- (4) New Target Allocation groups Government Bonds within the stable value allocation. This includes global sovereign nominal and inflation-linked bonds.
- (5) 5.8% (6.5%) return expectation corresponds to Risk Parity with a 10% (12%) target volatility.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the net pension liability (NPL) if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the NPL:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's proportionate share of the NPL	<u>\$ 15,170,335</u>	<u>\$ 9,869,162</u>	<u>\$ 5,574,188</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At August 31, 2020, the District reported a liability of \$9,869,162 for its proportionate share of the TRS's NPL. 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 NPL, the related State support, and the total portion of the NPL that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 9,869,162
State's proportionate share that is associated with the District	15,550,358
Total	<u><u>\$ 25,419,520</u></u>

The NPL was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the TPL used to calculate the NPL was determined by an actuarial valuation as of that date. The District's proportion of the NPL was based on the District's contributions to TRS relative to the contributions of all employers to TRS for the period September 1, 2018 through August 31, 2019.

At August 31, 2020, the District's proportion of the collective NPL was 0.0189853%, which was a decrease of 0.0004097% from its proportion measured as of August 31, 2019.

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the TPL since the prior measurement period.

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of Senate Bill 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.
- The Texas Legislature approved funding for a thirteenth check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever is less.

For the year ended August 31, 2020, the District recognized pension expense of \$2,442,742 and revenue of \$2,442,742 for support provided by the State.

At August 31, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 41,459	\$ (342,673)
Changes in actuarial assumptions	3,061,899	(1,265,321)
Difference between projected and actual investment earnings	99,098	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	565,501	(266,502)
Contributions paid to TRS subsequent to the measurement date	738,233	-
Total	<u><u>\$ 4,506,190</u></u>	<u><u>\$ (1,874,496)</u></u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
 FOR THE YEAR ENDED AUGUST 31, 2020

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>Year Ended August 31</u>	<u>Pension Expense</u>
2021	\$ 504,113
2022	386,236
2023	477,065
2024	488,546
2025	137,232
Thereafter	(99,731)
Total	\$ 1,893,461

D. Defined Other Postemployment Benefit Plan

Plan Description

The District participates in TRS-Care. It is a multiple-employer, cost-sharing defined benefit OPEB plan that has a special funding situation. TRS-Care is administered through a trust by TRS Board of Trustees (the “Board”). It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

OPEB Plan Fiduciary Net Position

Detailed information about TRS-Care’s fiduciary net position is available in a separately issued TRS Comprehensive Annual Financial Report that includes financial statements and Required Supplementary Information. That report may be obtained on the Internet at www.trs.texas.gov/TRS%20Documents/cafr2019.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512)542-6592.

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

Total OPEB liability	\$ 48,583,247,239
Less: plan fiduciary net position	<u>1,292,022,349</u>
Net OPEB Liability	\$ <u>47,291,224,890</u>

Net position as a percentage of total OPEB liability 2.66%

Benefits Provided

TRS-Care provides a basic health insurance coverage, TRS-Care 1 (the “Basic Plan”) at no cost to all retirees from public schools, charter schools, regional education service centers, and other educational districts who are members of TRS. Optional dependent coverage is available for an additional fee.

Eligible retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits, TRS-Care 2 and TRS-Care 3 (the “Optional Health Insurance”). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least ten years of service credit in TRS. The Board 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. There are no automatic postemployment benefit changes, including automatic cost-of-living adjustments.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2020

The premium rates for the Optional Health Insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage:

TRS-Care Monthly Premium Rates				
	Medicare		Non-Medicare	
Retiree*	\$	135	\$	200
Retiree and spouse	\$	529	\$	689
Retiree* and children	\$	468	\$	408
Retiree and family	\$	1,020	\$	999

**or surviving spouse*

Contributions

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

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

	Contribution Rates	
	Fiscal Year	
	2019	2020
Active employee	0.65%	0.65%
NECE (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private funding remitted by employers	1.25%	1.25%

	Measurement	Fiscal
	Year (2019)	Year (2020)
Employer contributions	\$ 195,616	\$ 205,399
Member contributions	\$ 69,946	\$ 75,536
NECE on-behalf contributions	\$ 257,859	\$ 290,525

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

TRS-Care received supplemental appropriations from the State as the NECE in the amount of \$73.6 million in fiscal year 2019.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2020

Actuarial Assumptions

The total OPEB liability in the August 31, 2018 actuarial valuation was rolled forward to August 31, 2019.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the TRS pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS for the period ending August 31, 2017.

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

- | | |
|----------------------------------|----------------------------|
| 1. Rates of Mortality | 5. General Inflation |
| 2. Rates of Retirement | 6. Wage Inflation |
| 3. Rates of Termination | 7. Expected Payroll Growth |
| 4. Rates of Disability Incidence | |

The active mortality rates were based on 90% of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the most recently published scale.

The initial medical trend rates were 10.25% for Medicare retirees and 7.50% for non-Medicare retirees. There was an initial prescription drug trend rate of 10.25% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.50% over a period of 13 years.

Additional actuarial methods and assumptions are as follows:

Valuation date	8/31/2018 rolled forward to 8/31/2019
Actuarial cost method	Individual entry age normal
Inflation	2.30%
Single discount rate	2.63% as of August 31, 2019
Aging factors	Based on plan-specific experience
Election rates	Normal retirement: 65% participation prior to age 65 and 50% participation after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65
Expenses	Third-party administrative expenses related to the delivery of healthcare benefits are included in the age-adjusted claims costs.
Projected salary increases*	3.05% to 9.05%, including inflation
Ad hoc postemployment benefit changes	None

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

The impact of the Cadillac Tax has been calculated as a portion of the trend assumption. Assumptions and methods used to determine the impact of the Cadillac Tax include:

- 2018 thresholds of \$850/\$2,292 were indexed annually by 2.3%.
- Premium data submitted was not adjusted for permissible exclusions to the Cadillac Tax.
- There were no special adjustments to the dollar limit other than those permissible for non-Medicare retirees over 55.

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

Discount Rate

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

Sensitivity of the Net OPEB Liability

Discount Rate Sensitivity Analysis – The following schedule shows the impact of the net OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used in measuring the net OPEB liability:

	1% Decrease in Discount Rate (1.63%)	Current Single Discount Rate (2.63%)	1% Increase in Discount Rate (3.63%)
District's proportionate share of net OPEB liability	\$ 15,612,428	\$ 12,931,464	\$ 10,834,146

Healthcare Cost Trend Rates Sensitivity Analysis – The following presents the net OPEB liability of TRS-Care using the assumed healthcare cost trend rate of 8.5%, as well as what the net OPEB liability would be if it were calculated using a trend rate that is 1% less than or 1% higher than the assumed healthcare cost trend rate:

	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
District's proportionate share of net OPEB liability	\$ 10,549,036	\$ 12,931,464	\$ 16,122,827

OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

At August 31, 2019, the District reported a liability of \$12,931,464 for its proportionate share of TRS-Care’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	\$ 12,931,464
State's proportionate share that is associated with the District	17,183,025
Total	\$ 30,114,489

The net OPEB liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District’s proportion of the net OPEB liability was based on the District’s contributions to TRS-Care relative to the contributions of all employers to TRS-Care for the period September 1, 2018 through August 31, 2019.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
 FOR THE YEAR ENDED AUGUST 31, 2020

At August 31, 2020, the employer’s proportion of the collective net OPEB liability was 0.0273443%, compared to 0.0284837% as of August 31, 2019.

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 since the prior measurement period:

- The discount rate was changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019. This change increased the total OPEB liability.
- The healthcare trend rates were reset to better reflect TRS-Care’s anticipated experience. This change increased the total OPEB liability.
- The participation rate for pre-65 retirees was lowered from 70% to 60%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the total OPEB liability.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%. These changes decreased the total OPEB liability.

There were no changes in benefit terms since the prior measurement date.

For the year ended August 31, 2019, the District recognized OPEB expense of \$452,874 and revenue of \$452,874 for support provided by the State.

At August 31, 2020, the District reported its proportionate share of TRS-Care’s deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 634,398	\$ (2,116,097)
Changes in actuarial assumptions	718,242	(3,478,247)
Differences between projected and actual investment earnings	1,395	-
Changes in proportion and difference between the District’s contributions and the proportionate share of contributions	449,687	(630,694)
Contributions paid to TRS subsequent to the measurement date	205,399	-
Total	\$ 2,009,121	\$ (6,225,038)

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued
FOR THE YEAR ENDED AUGUST 31, 2020

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

<u>Year Ended August 31</u>	<u>OPEB Expense</u>
2021	\$ (728,114)
2022	(728,114)
2023	(728,566)
2024	(728,824)
2025	(728,756)
Thereafter	(778,942)
Total	\$ (4,421,316)

Medicare Part D Subsidies

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was 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 TRS-Care to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the fiscal years ended August 31, 2020, 2019, and 2018, the subsidy payments received by TRS-Care on behalf of the District were \$110,688, \$82,167, and \$64,117, respectively.

E. Employee Health Care Coverage

During the year ended August 31, 2020, employees of the District were covered by a health insurance plan (the "Plan"). The District paid premiums of \$275 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement. The contract between the District and the insurer is renewable September 1, 2020 and terms of coverage and premiums costs are included in the contractual provisions.

F. Workers' Compensation

During the year ended August 31, 2020, employees of the District were covered by a workers' compensation plan (the "Plan"). The Plan was authorized by Section 21.922, Texas Education Code and was documented by contractual agreements.

The contract between the District and the third-party administrator, Claims Administrative Services (CAS), acting on behalf of the fully-funded pool, is renewable on September 1, 2020, and terms, as well as costs of coverage, are included in the contractual provisions.

In accordance with State statutes, the District was protected against unanticipated catastrophic individual or aggregate loss by reinsurance coverage carried through Midwest Employers Casualty, a commercial insurer licensed or eligible to do business in the State in accordance with the Texas Insurance Code. The specific retention is \$1,000,000, and the aggregate limit is \$5,000,000. Other school districts contributed to the self-funded pool which was operated under the contractual provisions of Article 4413(32c), Interlocal Cooperation Act.

G. Unemployment Compensation

During the year ended August 31, 2020, the District provided unemployment compensation coverage to its employees through participation in the TASB Risk Management Fund (the "Fund"). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The Fund's Unemployment Compensation Program is authorized by Section 22.005 of the Texas Education Code and Chapter 172 of the Texas Local Government Code. All members participating in the Fund execute interlocal agreements that define the responsibilities of the parties.

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS, *Continued*
FOR THE YEAR ENDED AUGUST 31, 2020

for specific or aggregate stop-loss coverage for the unemployment compensation pool. For the year ended August 31, 2020, the Fund anticipates that the District has no additional liability beyond the contractual obligation for payment of contribution.

The Fund engages the services of an independent auditor to conduct a financial audit after the close of each plan year on August 31. The audit is accepted by the Fund's Board of Trustees in February of the following year. The Fund's audited financial statements as of August 31, 2019 are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

H. Shared Services Arrangements

Shared Services Arrangement - Fiscal Agent

The District is the fiscal agent for a shared services arrangement (SSA) which provides special education services to the member districts listed 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 a special revenue fund and will be accounted for using Model 3 in the SSA section of the Resource Guide. Expenditures of the SSA are summarized below:

<u>Member Districts</u>	<u>Expenditures</u>
El Campo ISD	\$ 612,280
Rice Consolidated ISD	254,604
Total	<u>\$ 866,884</u>

Shared Services Arrangement – Memberships

The District participates in an SSA for the education of students with a visual impairment. The District does not account for revenues or expenditures in this program and does not disclose them in these financial statements. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Education Service Center - Region III, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agent is responsible for all financial activities of the SSA.

The District participates in an SSA for a regional program for the deaf with other school districts. The District does not account for revenues or expenditures in this program and does not disclose them in these financial statements. The District neither has a joint ownership interest in fixed assets purchased by the fiscal agent, Victoria Independent School District, nor does the District have a net equity interest in the fiscal agent. The fiscal agent is neither accumulating significant financial resources nor fiscal exigencies that would give rise to a future additional benefit or burden to the District. The fiscal agent is responsible for all financial activities of the SSA.

I. Special Items

The District recognized proceeds in the amount of \$117,061 from an oil and gas lease as a special item due to the infrequent nature of these proceeds.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED AUGUST 31, 2020

EXHIBIT G-1

Page 1 of 2

Data Control Codes	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	1	2	3		
	Original	Final	Actual		
REVENUES:					
5700	Local and Intermediate Sources	\$ 14,870,531	\$ 15,015,569	\$ 14,733,683	\$ (281,886)
5800	State Program Revenues	21,554,380	20,772,316	21,072,528	300,212
5900	Federal Program Revenues	359,000	218,745	257,134	38,389
5020	Total Revenues	<u>36,783,911</u>	<u>36,006,630</u>	<u>36,063,345</u>	<u>56,715</u>
EXPENDITURES:					
Current:					
Instruction and Instructional Related Services:					
0011	Instruction	19,048,478	18,618,478	18,478,983	139,495
0012	Instructional Resources and Media Services	720,413	722,413	717,036	5,377
0013	Curriculum and Staff Development	919,727	819,727	815,272	4,455
	Total Instruction and Instr. Related Services	<u>20,688,618</u>	<u>20,160,618</u>	<u>20,011,291</u>	<u>149,327</u>
Instructional and School Leadership:					
0021	Instructional Leadership	586,194	588,194	580,381	7,813
0023	School Leadership	2,143,788	2,096,788	2,084,478	12,310
	Total Instructional and School Leadership	<u>2,729,982</u>	<u>2,684,982</u>	<u>2,664,859</u>	<u>20,123</u>
Support Services - Student (Pupil):					
0031	Guidance, Counseling, and Evaluation Services	1,069,916	1,044,916	1,051,703	* (6,787)
0033	Health Services	206,351	231,351	220,099	11,252
0034	Student (Pupil) Transportation	1,713,691	2,143,691	2,094,678	49,013
0035	Food Services	56,006	60,006	58,773	1,233
0036	Cocurricular/Extracurricular Activities	1,376,037	1,286,037	1,259,830	26,207
	Total Support Services - Student (Pupil)	<u>4,422,001</u>	<u>4,766,001</u>	<u>4,685,083</u>	<u>80,918</u>
Administrative Support Services:					
0041	General Administration	1,349,553	1,349,553	1,332,522	17,031
	Total Administrative Support Services	<u>1,349,553</u>	<u>1,349,553</u>	<u>1,332,522</u>	<u>17,031</u>
Support Services - Nonstudent Based:					
0051	Plant Maintenance and Operations	4,098,628	4,498,628	4,271,315	227,313
0052	Security and Monitoring Services	171,601	177,601	170,469	7,132
0053	Data Processing Services	82,610	82,610	77,845	4,765
	Total Support Services - Nonstudent Based	<u>4,352,839</u>	<u>4,758,839</u>	<u>4,519,629</u>	<u>239,210</u>
Ancillary Services:					
0061	Community Services	41,130	28,130	24,521	3,609
	Total Ancillary Services	<u>41,130</u>	<u>28,130</u>	<u>24,521</u>	<u>3,609</u>
Debt Service:					
0071	Principal on Long-Term Debt	224,775	170,000	170,000	--
0072	Interest on Long-Term Debt	--	54,025	54,025	--
0073	Bond Issuance Costs and Fees	--	750	750	--
	Total Debt Service	<u>224,775</u>	<u>224,775</u>	<u>224,775</u>	<u>--</u>
Capital Outlay:					
0081	Capital Outlay	--	20,000	84,950	* (64,950)
	Total Capital Outlay	<u>--</u>	<u>20,000</u>	<u>84,950</u>	<u>(64,950)</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED AUGUST 31, 2020

EXHIBIT G-1

Page 2 of 2

Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
	Intergovernmental Charges:				
0093	Payments to Fiscal Agent/Member Dist.-SSA	\$ 630,000	\$ 658,000	\$ 651,690	\$ 6,310
0099	Other Intergovernmental Charges	--	20,040	20,040	--
	Total Intergovernmental Charges	<u>630,000</u>	<u>678,040</u>	<u>671,730</u>	<u>6,310</u>
6030	Total Expenditures	<u>34,438,898</u>	<u>34,670,938</u>	<u>34,219,360</u>	<u>451,578</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>2,345,013</u>	<u>1,335,692</u>	<u>1,843,985</u>	<u>508,293</u>
	Other Financing Sources (Uses):				
7912	Sale of Real or Personal Property	--	--	172,497	172,497
7915	Transfers In	--	59,578	59,578	--
8911	Transfers Out	--	(1,316,506)	(1,316,506)	--
7080	Total Other Financing Sources and (Uses)	<u>--</u>	<u>(1,256,928)</u>	<u>(1,084,431)</u>	<u>172,497</u>
	SPECIAL ITEM:				
7918	Special Item (Resource)	--	--	117,061	117,061
1200	Net Change in Fund Balance	<u>2,345,013</u>	<u>78,764</u>	<u>876,615</u>	<u>797,851</u>
0100	Fund Balance - Beginning	<u>8,649,964</u>	<u>8,649,964</u>	<u>8,649,964</u>	--
3000	Fund Balance - Ending	<u>\$ 10,994,977</u>	<u>\$ 8,728,728</u>	<u>\$ 9,526,579</u>	<u>\$ 797,851</u>

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. *Expenditures exceeded appropriations at the legal level of control.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

*SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)
LAST TEN FISCAL YEARS
FOR THE YEAR ENDED AUGUST 31, 2020*

	Measurement Year *			
	2019	2018	2017	2016
District's proportion of the net pension liability (asset)	0.0189853%	0.0193950%	0.0194085%	0.0191002%
District's proportionate share of the net pension liability (asset)	\$ 9,869,162	\$ 10,675,504	\$ 6,205,779	\$ 7,217,673
State's proportionate share of the net pension liability (asset) associated with the District	15,550,358	17,297,086	10,252,009	12,410,605
Total	\$ 25,419,520	\$ 27,972,590	\$ 16,457,788	\$ 19,628,278
District's covered payroll **	\$ 21,521,961	\$ 21,225,413	\$ 20,491,836	\$ 19,911,580
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	45.86%	50.30%	30.28%	36.25%
Plan fiduciary net position as a percentage of the total pension liability (asset)	75.24%	73.74%	82.17%	78.00%

* Only six years' worth of information is currently available.

** As of the measurement date.

Notes to Required Supplementary Information:

Changes of Assumptions:

- The total pension liability (TPL), as of August 31, 2019, was developed using a roll-forward method from the August 31, 2018 valuation.
- With the enactment of SB3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.
- The discount rate changed from 6.907% as of August 31, 2018 to 7.25% as of August 31, 2019.

Changes of Benefits:

There were no changes of benefit terms that affected measurement of the TPL during the measurement period.

EXHIBIT G-2

Measurement Year*	
<u>2015</u>	<u>2014</u>
0.0209476%	0.0140577%
\$ 7,404,698	\$ 3,755,006
12,371,594	10,965,751
<u>\$ 19,776,292</u>	<u>\$ 14,720,757</u>
\$ 20,264,367	\$ 18,578,600
36.54%	20.21%
78.43%	83.25%

EL CAMPO INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF DISTRICT CONTRIBUTIONS

TEACHER RETIREMENT SYSTEM OF TEXAS (TRS)

LAST TEN FISCAL YEARS

FOR THE YEAR ENDED AUGUST 31, 2020

	Fiscal Year				
	2020	2019	2018	2017	2016
Contractually required contribution	\$ 738,233	\$ 658,759	\$ 660,758	\$ 621,114	\$ 606,861
Contributions in relation to the contractually required contribution	738,233	658,759	660,758	621,114	606,861
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --
District's covered payroll	\$ 23,241,968	\$ 21,521,961	\$ 21,225,413	\$ 20,491,836	\$ 19,911,580
Contributions as a percentage of covered payroll	3.18%	3.06%	3.11%	3.03%	3.05%

EXHIBIT G-3

		Fiscal Year				
	2015	2014	2013	2012	2011	
\$	620,266	\$ 356,402	\$ 284,879	\$ 256,807	\$ 364,808	
	620,266	356,402	284,879	256,807	364,808	
\$	<u> -- </u>	<u> -- </u>	<u> -- </u>	<u> -- </u>	<u> -- </u>	
\$	20,264,367	\$ 18,578,600	\$ 18,953,490	\$ 18,846,495	\$ 21,434,064	
	3.06%	1.92%	1.50%	1.36%	1.70%	

EL CAMPO INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-Care) LAST TEN FISCAL YEARS FOR THE YEAR ENDED AUGUST 31, 2020

	Measurement Year *		
	2019	2018	2017
District's proportion of the collective net OPEB liability (asset)	0.0273443%	0.0284837%	0.0275466%
District's proportionate share of the collective net OPEB liability (asset)	\$ 12,931,464	\$ 14,222,185	\$ 11,978,976
State's proportionate share of the collective net OPEB liability (asset) associated with the District	17,183,025	17,523,567	15,220,900
Total	\$ 30,114,489	\$ 31,745,752	\$ 27,199,876
District's covered payroll *	\$ 21,521,961	\$ 21,225,413	\$ 20,491,836
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	60.08%	67.01%	58.46%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	2.66%	1.57%	0.91%

* Only three year's worth of information is currently available.

** As of measurement date

Notes to Required Supplementary Information:

Changes in Assumptions

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

Changes in Benefits

There were no changes in benefit terms since the prior measurement date.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

EXHIBIT G-5

*SCHEDULE OF DISTRICT CONTRIBUTIONS**TEXAS PUBLIC SCHOOL RETIRED EMPLOYEES GROUP INSURANCE PROGRAM (TRS-Care)**LAST TEN FISCAL YEARS**FOR THE YEAR ENDED AUGUST 31, 2020*

	Fiscal Year *		
	2020	2019	2018
Statorily or contractually required District contribution	\$ 205,399	\$ 195,616	\$ 194,876
Contributions recognized by OPEB in relation to statorily or contractually required contribution	205,399	195,616	194,876
Contribution deficiency (excess)	\$ --	\$ --	\$ --
District's covered payroll	\$ 23,241,968	\$ 21,521,961	\$ 21,225,413
Contributions as a percentage of covered payroll	0.88%	0.91%	0.92%

* Only three year's worth of information is currently available.

*Combining Statements
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

AUGUST 31, 2020

Data Control Codes	Special Revenue Funds	Debt Service	Permanent Funds	Total Nonmajor Governmental Funds (See Exhibit C-1)	
ASSETS:					
1110	Cash and Cash Equivalents	\$ 333,702	\$ 21,495	\$ --	\$ 355,197
1120	Current Investments	--	48,287	--	48,287
1220	Property Taxes Receivable	--	91,033	--	91,033
1230	Allowance for Uncollectible Taxes	--	(40,225)	--	(40,225)
1240	Due from Other Governments	902,299	--	--	902,299
1290	Other Receivables	89,914	--	--	89,914
1300	Inventories	44,546	--	--	44,546
1800	Restricted Assets	--	--	284,586	284,586
1000	Total Assets	<u>\$ 1,370,461</u>	<u>\$ 120,590</u>	<u>\$ 284,586</u>	<u>\$ 1,775,637</u>
LIABILITIES:					
Current Liabilities:					
2110	Accounts Payable	\$ 38,269	\$ --	\$ --	\$ 38,269
2160	Accrued Wages Payable	198,389	--	--	198,389
2170	Due to Other Funds	779,986	--	--	779,986
2200	Accrued Expenditures	13,500	--	--	13,500
2300	Unearned Revenue	4,563	--	--	4,563
2000	Total Liabilities	<u>1,034,707</u>	<u>--</u>	<u>--</u>	<u>1,034,707</u>
DEFERRED INFLOWS OF RESOURCES:					
2600	Unavailable Revenue - Property Taxes	--	50,808	--	50,808
2600	Total Deferred Inflows of Resources	<u>--</u>	<u>50,808</u>	<u>--</u>	<u>50,808</u>
FUND BALANCES:					
Nonspendable Fund Balances:					
3410	Inventories	44,546	--	--	44,546
3425	Endowment Principal	--	--	209,336	209,336
Restricted Fund Balances:					
3450	Federal/State Funds Grant Restrictions	191,956	--	--	191,956
3480	Retirement of Long-Term Debt	--	69,782	--	69,782
3490	Other Restrictions of Fund Balance	99,252	--	75,250	174,502
3000	Total Fund Balances	<u>335,754</u>	<u>69,782</u>	<u>284,586</u>	<u>690,122</u>
4000	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,370,461</u>	<u>\$ 120,590</u>	<u>\$ 284,586</u>	<u>\$ 1,775,637</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes		Special Revenue Funds	Debt Service	Permanent Funds	Total Nonmajor Governmental Funds (See Exhibit C-2)
REVENUES:					
5700	<i>Local and Intermediate Sources</i>	\$ 1,487,508	\$ 776,642	\$ 115,025	\$ 2,379,175
5800	<i>State Program Revenues</i>	545,308	8,660	--	553,968
5900	<i>Federal Program Revenues</i>	4,185,696	--	--	4,185,696
5020	Total Revenues	<u>6,218,512</u>	<u>785,302</u>	<u>115,025</u>	<u>7,118,839</u>
EXPENDITURES:					
Current:					
0011	<i>Instruction</i>	3,091,810	--	--	3,091,810
0012	<i>Instructional Resources and Media Services</i>	6,661	--	--	6,661
0013	<i>Curriculum and Staff Development</i>	137,933	--	--	137,933
0021	<i>Instructional Leadership</i>	365,241	--	--	365,241
0023	<i>School Leadership</i>	27,697	--	--	27,697
0031	<i>Guidance, Counseling, and Evaluation Services</i>	801,593	--	--	801,593
0032	<i>Social Work Services</i>	43,552	--	--	43,552
0033	<i>Health Services</i>	7,864	--	440	8,304
0034	<i>Student Transportation</i>	8,554	--	--	8,554
0035	<i>Food Service</i>	1,770,651	--	--	1,770,651
0036	<i>Cocurricular/Extracurricular Activities</i>	48,881	--	--	48,881
0041	<i>General Administration</i>	156	--	--	156
0051	<i>Facilities Maintenance and Operations</i>	20,059	--	--	20,059
0061	<i>Community Services</i>	39,918	--	106,018	145,936
0071	<i>Principal on Long-term Debt</i>	--	1,330,000	--	1,330,000
0072	<i>Interest on Long-term Debt</i>	--	807,434	--	807,434
0073	<i>Bond Issuance Costs and Fees</i>	--	25,732	--	25,732
6030	Total Expenditures	<u>6,370,570</u>	<u>2,163,166</u>	<u>106,458</u>	<u>8,640,194</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>(152,058)</u>	<u>(1,377,864)</u>	<u>8,567</u>	<u>(1,521,355)</u>
Other Financing Sources and (Uses):					
7915	<i>Transfers In</i>	--	1,316,506	--	1,316,506
8911	<i>Transfers Out</i>	<u>(59,578)</u>	--	--	<u>(59,578)</u>
7080	Total Other Financing Sources and (Uses)	<u>(59,578)</u>	<u>1,316,506</u>	--	<u>1,256,928</u>
1200	Net Change in Fund Balances	<u>(211,636)</u>	<u>(61,358)</u>	<u>8,567</u>	<u>(264,427)</u>
0100	Fund Balances - Beginning	547,390	131,140	276,019	954,549
3000	Fund Balances - Ending	<u>\$ 335,754</u>	<u>\$ 69,782</u>	<u>\$ 284,586</u>	<u>\$ 690,122</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

AUGUST 31, 2020

Data Control Codes	205 Head Start	211 ESEA Title I Improving Basic Programs	212 ESEA Title I, Part C Migrant Children	226 IDEA-Part B Discretionary	
ASSETS:					
1110	Cash and Cash Equivalents	\$ --	\$ --	\$ --	\$ --
1240	Due from Other Governments	23,607	99,019	10,143	--
1290	Other Receivables	--	--	--	--
1300	Inventories	--	--	--	--
1000	Total Assets	<u>\$ 23,607</u>	<u>\$ 99,019</u>	<u>\$ 10,143</u>	<u>\$ --</u>
LIABILITIES:					
Current Liabilities:					
2110	Accounts Payable	\$ --	\$ --	\$ --	\$ --
2160	Accrued Wages Payable	11,449	31,067	4,187	--
2170	Due to Other Funds	10,922	64,631	5,543	--
2200	Accrued Expenditures	1,236	3,321	413	--
2300	Unearned Revenue	--	--	--	--
2000	Total Liabilities	<u>23,607</u>	<u>99,019</u>	<u>10,143</u>	<u>--</u>
FUND BALANCES:					
Nonspendable Fund Balances:					
3410	Inventories	--	--	--	--
Restricted Fund Balances:					
3450	Federal/State Funds Grant Restrictions	--	--	--	--
3490	Other Restrictions of Fund Balance	--	--	--	--
3000	Total Fund Balances	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
4000	Total Liabilities and Fund Balances	<u>\$ 23,607</u>	<u>\$ 99,019</u>	<u>\$ 10,143</u>	<u>\$ --</u>

240 National School Breakfast/Lunch Program	244 Career and Tech Basic Grant	255 ESEA Title II Training and Recruiting	263 English Language Acquisition and Enhancement	266 Cares Act - ESSER
\$ 227,677	\$ --	\$ --	\$ --	\$ --
44,515	6,643	26,487	3,984	352,821
--	--	--	--	--
44,546	--	--	--	--
<u>\$ 316,738</u>	<u>\$ 6,643</u>	<u>\$ 26,487</u>	<u>\$ 3,984</u>	<u>\$ 352,821</u>
\$ 35,008	\$ --	\$ --	\$ --	\$ --
41,311	--	--	1,360	--
--	6,643	26,487	2,483	352,821
859	--	--	141	--
3,058	--	--	--	--
<u>80,236</u>	<u>6,643</u>	<u>26,487</u>	<u>3,984</u>	<u>352,821</u>
44,546	--	--	--	--
191,956	--	--	--	--
--	--	--	--	--
<u>236,502</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 316,738</u>	<u>\$ 6,643</u>	<u>\$ 26,487</u>	<u>\$ 3,984</u>	<u>\$ 352,821</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

AUGUST 31, 2020

Data Control Codes	270 ESEA, Title V Part B, Subpart 2 Rural School	289 Title IV, Part A Subpart 1	313 IDEA-B Formula	314 IDEA-B Preschool
ASSETS:				
1110	Cash and Cash Equivalents	\$ --	\$ --	\$ --
1240	Due from Other Governments	--	3,236	9,477
1290	Other Receivables	--	--	--
1300	Inventories	--	--	--
1000	Total Assets	<u>\$ --</u>	<u>\$ 3,236</u>	<u>\$ 144,621</u>
LIABILITIES:				
Current Liabilities:				
2110	Accounts Payable	\$ --	\$ --	\$ --
2160	Accrued Wages Payable	--	56,391	3,246
2170	Due to Other Funds	--	82,096	5,879
2200	Accrued Expenditures	--	6,134	352
2300	Unearned Revenue	--	--	--
2000	Total Liabilities	<u>--</u>	<u>3,236</u>	<u>9,477</u>
FUND BALANCES:				
Nonspendable Fund Balances:				
3410	Inventories	--	--	--
Restricted Fund Balances:				
3450	Federal/State Funds Grant Restrictions	--	--	--
3490	Other Restrictions of Fund Balance	--	--	--
3000	Total Fund Balances	<u>--</u>	<u>--</u>	<u>--</u>
4000	Total Liabilities and Fund Balances	<u>\$ --</u>	<u>\$ 3,236</u>	<u>\$ 144,621</u>

315 IDEA-B Discretionary	386 Regional Day School for the Deaf	397 Advanced Placement Incentives	410 State Textbook Fund	429 State Funded Special Revenue Fund
\$ --	\$ --	\$ 62	\$ 826	\$ --
8,611	169,135	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 8,611</u>	<u>\$ 169,135</u>	<u>\$ 62</u>	<u>\$ 826</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	8,176	--	--	--
8,611	160,788	--	--	--
--	171	--	--	--
--	--	62	826	--
<u>8,611</u>	<u>169,135</u>	<u>62</u>	<u>826</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 8,611</u>	<u>\$ 169,135</u>	<u>\$ 62</u>	<u>\$ 826</u>	<u>\$ --</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

AUGUST 31, 2020

Data Control Codes	437 <u>Special Education</u>	459 <u>O/M Consortium</u>
ASSETS:		
1110 <i>Cash and Cash Equivalents</i>	\$ --	\$ 5,885
1240 <i>Due from Other Governments</i>	--	--
1290 <i>Other Receivables</i>	89,914	--
1300 <i>Inventories</i>	--	--
1000 Total Assets	<u>\$ 89,914</u>	<u>\$ 5,885</u>
LIABILITIES:		
Current Liabilities:		
2110 <i>Accounts Payable</i>	\$ 3,261	\$ --
2160 <i>Accrued Wages Payable</i>	36,047	5,155
2170 <i>Due to Other Funds</i>	49,846	--
2200 <i>Accrued Expenditures</i>	760	113
2300 <i>Unearned Revenue</i>	--	617
2000 Total Liabilities	<u>89,914</u>	<u>5,885</u>
FUND BALANCES:		
Nonspendable Fund Balances:		
3410 <i>Inventories</i>	--	--
Restricted Fund Balances:		
3450 <i>Federal/State Funds Grant Restrictions</i>	--	--
3490 <i>Other Restrictions of Fund Balance</i>	--	--
3000 Total Fund Balances	<u>--</u>	<u>--</u>
4000 Total Liabilities and Fund Balances	<u>\$ 89,914</u>	<u>\$ 5,885</u>

461 Campus Activity Funds	498 Red Cross Texas Cares -MMHPI	Total Nonmajor Special Revenue Funds (See Exhibit H-1)
\$ 99,252	\$ --	\$ 333,702
--	--	902,299
--	--	89,914
--	--	44,546
<u>\$ 99,252</u>	<u>\$ --</u>	<u>\$ 1,370,461</u>
\$ --	\$ --	\$ 38,269
--	--	198,389
--	--	779,986
--	--	13,500
--	--	4,563
<u>--</u>	<u>--</u>	<u>1,034,707</u>
--	--	44,546
--	--	191,956
99,252	--	99,252
<u>99,252</u>	<u>--</u>	<u>335,754</u>
<u>\$ 99,252</u>	<u>\$ --</u>	<u>\$ 1,370,461</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	205 Head Start	211 ESEA Title I Improving Basic Programs	212 ESEA Title I, Part C Migrant Children	226 IDEA-Part B Discretionary
REVENUES:				
5700 <i>Local and Intermediate Sources</i>	\$ --	\$ --	\$ --	\$ --
5800 <i>State Program Revenues</i>	--	--	--	--
5900 <i>Federal Program Revenues</i>	148,752	782,716	64,565	77,572
5020 Total Revenues	<u>148,752</u>	<u>782,716</u>	<u>64,565</u>	<u>77,572</u>
EXPENDITURES:				
Current:				
0011 <i>Instruction</i>	148,752	703,328	23,636	77,572
0012 <i>Instructional Resources and Media Services</i>	--	--	--	--
0013 <i>Curriculum and Staff Development</i>	--	6,969	695	--
0021 <i>Instructional Leadership</i>	--	43,552	2,178	--
0023 <i>School Leadership</i>	--	--	--	--
0031 <i>Guidance, Counseling, and Evaluation Services</i>	--	--	27,175	--
0032 <i>Social Work Services</i>	--	--	--	--
0033 <i>Health Services</i>	--	--	50	--
0034 <i>Student Transportation</i>	--	--	--	--
0035 <i>Food Service</i>	--	--	--	--
0036 <i>Cocurricular/Extracurricular Activities</i>	--	--	--	--
0041 <i>General Administration</i>	--	--	--	--
0051 <i>Facilities Maintenance and Operations</i>	--	--	--	--
0061 <i>Community Services</i>	--	28,867	10,831	--
6030 Total Expenditures	<u>148,752</u>	<u>782,716</u>	<u>64,565</u>	<u>77,572</u>
1100 Excess (Deficiency) of Revenues Over (Under)				
1100 Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources and (Uses):				
8911 <i>Transfers Out</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
7080 Total Other Financing Sources and (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1200 Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
0100 Fund Balances - Beginning	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3000 Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

240 National School Breakfast/Lunch Program	244 Career and Tech Basic Grant	255 ESEA Title II Training and Recruiting	263 English Language Acquisition and Enhancement	266 Cares Act - ESSER
\$ 302,708	\$ --	\$ --	\$ --	\$ --
9,461	--	--	--	--
1,242,136	54,828	150,049	33,632	353,217
<u>1,554,305</u>	<u>54,828</u>	<u>150,049</u>	<u>33,632</u>	<u>353,217</u>
--	51,455	18,968	32,663	325,122
--	--	--	--	--
--	3,373	120,193	--	--
--	--	10,888	969	--
--	--	--	--	1,486
--	--	--	--	--
--	--	--	--	4,559
--	--	--	--	--
1,770,651	--	--	--	--
--	--	--	--	1,835
--	--	--	--	156
--	--	--	--	20,059
--	--	--	--	--
<u>1,770,651</u>	<u>54,828</u>	<u>150,049</u>	<u>33,632</u>	<u>353,217</u>
<u>(216,346)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>(216,346)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
452,848	--	--	--	--
<u>\$ 236,502</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	270 ESEA, Title V Part B, Subpart 2 Rural School	289 Title IV, Part A Subpart 1	313 IDEA-B Formula	314 IDEA-B Preschool
REVENUES:				
5700	Local and Intermediate Sources	\$ --	\$ --	\$ --
5800	State Program Revenues	--	--	--
5900	Federal Program Revenues	23,887	99,886	25,750
5020	Total Revenues	<u>23,887</u>	<u>99,886</u>	<u>25,750</u>
EXPENDITURES:				
Current:				
0011	Instruction	19,887	51,278	203,635
0012	Instructional Resources and Media Services	--	--	321
0013	Curriculum and Staff Development	4,000	1,676	279
0021	Instructional Leadership	--	1,384	125
0023	School Leadership	--	--	6,900
0031	Guidance, Counseling, and Evaluation Services	--	--	742,485
0032	Social Work Services	--	43,552	25,429
0033	Health Services	--	1,996	--
0034	Student Transportation	--	--	--
0035	Food Service	--	--	--
0036	Cocurricular/Extracurricular Activities	--	--	--
0041	General Administration	--	--	--
0051	Facilities Maintenance and Operations	--	--	--
0061	Community Services	--	--	--
6030	Total Expenditures	<u>23,887</u>	<u>99,886</u>	<u>25,750</u>
1100	Excess (Deficiency) of Revenues Over (Under)	--	--	--
1100	Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources and (Uses):				
8911	Transfers Out	--	--	--
7080	Total Other Financing Sources and (Uses)	<u>--</u>	<u>--</u>	<u>--</u>
1200	Net Change in Fund Balances	--	--	--
0100	Fund Balances - Beginning	--	--	--
3000	Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

315 IDEA-B Discretionary	386 Regional Day School for the Deaf	397 Advanced Placement Incentives	410 State Textbook Fund	429 State Funded Special Revenue Fund
\$ --	\$ 156,291	\$ --	\$ --	\$ --
--	--	--	476,201	59,646
175,282	--	--	--	--
<u>175,282</u>	<u>156,291</u>	<u>--</u>	<u>476,201</u>	<u>59,646</u>
175,282	147,737	--	476,201	--
--	--	--	--	68
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	8,554	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>175,282</u>	<u>156,291</u>	<u>--</u>	<u>476,201</u>	<u>68</u>
--	--	--	--	59,578
--	--	--	--	(59,578)
--	--	--	--	(59,578)
--	--	--	--	--
--	--	--	--	--
\$ --	\$ --	\$ --	\$ --	\$ --

EL CAMPO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	437	459
<u>REVENUES:</u>	<u>Special Education</u>	<u>O/M Consortium</u>
5700 <i>Local and Intermediate Sources</i>	\$ 866,884	\$ 66,936
5800 <i>State Program Revenues</i>	--	--
5900 <i>Federal Program Revenues</i>	--	--
5020 Total Revenues	<u>866,884</u>	<u>66,936</u>
 EXPENDITURES:		
Current:		
0011 <i>Instruction</i>	553,623	66,869
0012 <i>Instructional Resources and Media Services</i>	--	--
0013 <i>Curriculum and Staff Development</i>	612	67
0021 <i>Instructional Leadership</i>	306,145	--
0023 <i>School Leadership</i>	--	--
0031 <i>Guidance, Counseling, and Evaluation Services</i>	6,504	--
0032 <i>Social Work Services</i>	--	--
0033 <i>Health Services</i>	--	--
0034 <i>Student Transportation</i>	--	--
0035 <i>Food Service</i>	--	--
0036 <i>Cocurricular/Extracurricular Activities</i>	--	--
0041 <i>General Administration</i>	--	--
0051 <i>Facilities Maintenance and Operations</i>	--	--
0061 <i>Community Services</i>	--	--
6030 Total Expenditures	<u>866,884</u>	<u>66,936</u>
1100 Excess (Deficiency) of Revenues Over (Under)		
1100 Expenditures	<u>--</u>	<u>--</u>
 Other Financing Sources and (Uses):		
8911 <i>Transfers Out</i>	<u>--</u>	<u>--</u>
7080 Total Other Financing Sources and (Uses)	<u>--</u>	<u>--</u>
1200 Net Change in Fund Balances	<u>--</u>	<u>--</u>
0100 Fund Balances - Beginning	<u>--</u>	<u>--</u>
3000 Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>

461 Campus Activity Funds	498 Red Cross Texas Cares -MMHPI	Total Nonmajor Special Revenue Funds (See Exhibit H-2)
\$ 94,689	\$ --	\$ 1,487,508
--	--	545,308
--	--	4,185,696
<u>94,689</u>	<u>--</u>	<u>6,218,512</u>
15,481	--	3,091,810
6,593	--	6,661
69	--	137,933
--	--	365,241
19,311	--	27,697
--	--	801,593
--	--	43,552
1,259	--	7,864
--	--	8,554
--	--	1,770,651
47,046	--	48,881
--	--	156
--	--	20,059
220	--	39,918
<u>89,979</u>	<u>--</u>	<u>6,370,570</u>
4,710	--	(152,058)
--	--	(59,578)
--	--	(59,578)
<u>4,710</u>	<u>--</u>	<u>(211,636)</u>
94,542	--	547,390
<u>\$ 99,252</u>	<u>\$ --</u>	<u>\$ 335,754</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING BALANCE SHEET
 NONMAJOR PERMANENT FUNDS
 AUGUST 31, 2020

Data Control Codes	479 Family Crisis Fund	801 El Campo High School Scholarship	802 Pan Am., Johnson, and Class of 1974 Scholarship	803 Wenglar Durant Scholarship
ASSETS:				
1800 <i>Restricted Assets</i>	\$ 35,742	\$ 61,229	\$ 6,149	\$ 75,134
1000 Total Assets	<u>\$ 35,742</u>	<u>\$ 61,229</u>	<u>\$ 6,149</u>	<u>\$ 75,134</u>
LIABILITIES:				
2000 Total Liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
FUND BALANCES:				
Nonspendable Fund Balances:				
3425 <i>Endowment Principal</i>	35,000	3,500	5,836	65,000
Restricted Fund Balances:				
3490 <i>Other Restrictions of Fund Balances</i>	<u>742</u>	<u>57,729</u>	<u>313</u>	<u>10,134</u>
3000 Total Fund Balances	<u>35,742</u>	<u>61,229</u>	<u>6,149</u>	<u>75,134</u>
4000 Total Liabilities and Fund Balances	<u>\$ 35,742</u>	<u>\$ 61,229</u>	<u>\$ 6,149</u>	<u>\$ 75,134</u>

EXHIBIT H-5

804 Brig. General Wenglar Scholarship	805 Marjorie Wenglar Scholarship	Total Nonmajor Permanent Funds (See Exhibit H-1)
\$ 53,190	\$ 53,142	\$ 284,586
<u>\$ 53,190</u>	<u>\$ 53,142</u>	<u>\$ 284,586</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
50,000	50,000	209,336
3,190	3,142	75,250
<u>53,190</u>	<u>53,142</u>	<u>284,586</u>
<u>\$ 53,190</u>	<u>\$ 53,142</u>	<u>\$ 284,586</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

NONMAJOR PERMANENT FUNDS

FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	479 Family Crisis Fund	801 El Campo High School Scholarship	802 Pan Am., Johnson, and Class of 1974 Scholarship	803 Wenglar Durant Scholarship
REVENUES:				
5700 <i>Local and Intermediate Sources</i>	\$ 383	\$ 111,271	\$ 57	\$ 1,308
5020 Total Revenues	<u>383</u>	<u>111,271</u>	<u>57</u>	<u>1,308</u>
EXPENDITURES:				
Current:				
0033 <i>Health Services</i>	440	--	--	--
0061 <i>Community Services</i>	--	102,643	1,500	1,000
6030 Total Expenditures	<u>440</u>	<u>102,643</u>	<u>1,500</u>	<u>1,000</u>
1100 Excess (Deficiency) of Revenues Over (Under)				
1100 Expenditures	(57)	8,628	(1,443)	308
1200 Net Change in Fund Balances	<u>(57)</u>	<u>8,628</u>	<u>(1,443)</u>	<u>308</u>
0100 Fund Balances - Beginning	35,799	52,601	7,592	74,826
3000 Fund Balances - Ending	<u>\$ 35,742</u>	<u>\$ 61,229</u>	<u>\$ 6,149</u>	<u>\$ 75,134</u>

EXHIBIT H-6

804 Brig. General Wenglar Scholarship	805 Marjorie Wenglar Scholarship	Total Nonmajor Permanent Funds (See Exhibit H-2)
\$ <u>1,003</u>	\$ <u>1,003</u>	\$ <u>115,025</u>
<u>1,003</u>	<u>1,003</u>	<u>115,025</u>
--	--	440
<u>625</u>	<u>250</u>	<u>106,018</u>
<u>625</u>	<u>250</u>	<u>106,458</u>
<u>378</u>	<u>753</u>	<u>8,567</u>
<u>378</u>	<u>753</u>	<u>8,567</u>
<u>52,812</u>	<u>52,389</u>	<u>276,019</u>
\$ <u><u>53,190</u></u>	\$ <u><u>53,142</u></u>	\$ <u><u>284,586</u></u>

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

*SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FOR THE YEAR ENDED AUGUST 31, 2020*

Year Ended August 31	Tax Rates		3 Assessed/Appraised Value For School Tax Purposes
	1 Maintenance	2 Debt Service	
2011 and Prior Years	Various	Various	Various
2012	\$ 1.0401	\$.1631	\$ 1,111,959,613
2013	\$ 1.0401	\$.1561	\$ 1,138,981,883
2014	\$ 1.0401	\$.1556	\$ 1,162,314,751
2015	\$ 1.0401	\$.1380	\$ 1,248,305,273
2016	\$ 1.0401	\$.1580	\$ 1,143,195,714
2017	\$ 1.1700	\$.0280	\$ 1,145,238,214
2018	\$ 1.1700	\$.0280	\$ 1,231,460,881
2019	\$ 1.1700	\$.0380	\$ 1,218,189,156
2020 (School Year Under Audit)	\$ 1.0684	\$.0580	\$ 1,335,390,891

1000 Totals

9000 - Portion of Row 1000 for Taxes Paid into Tax Increment Zone Under Chapter 311, Tax Code

10 Beginning Balance 9/1/19	20 Current Year's Total Levy	31 Maintenance Collections	32 Debt Service Collections	40 Entire Year's Adjustments	50 Ending Balance 8/31/20
\$ 276,045	\$ --	\$ 4,963	\$ 402	\$ (6,919)	\$ 263,761
33,657	--	1,175	184	(20)	32,277
47,864	--	(1,169)	(175)	(3,840)	45,368
43,462	--	3,172	475	(2,793)	37,023
58,119	--	7,256	963	--	49,900
68,417	--	10,674	1,622	(1,648)	54,473
121,639	--	25,463	609	(1,720)	93,847
179,149	--	40,945	980	(6,302)	130,922
364,743	--	156,405	5,080	(15,993)	187,264
--	15,041,843	13,854,798	752,132	(53,529)	381,383
<u>\$ 1,193,095</u>	<u>\$ 15,041,843</u>	<u>\$ 14,103,682</u>	<u>\$ 762,272</u>	<u>\$ (92,764)</u>	<u>\$ 1,276,218</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --

EL CAMPO INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-2

NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	1	2	3		
	Original	Final	Actual		
REVENUES:					
5700	Local and Intermediate Sources	\$ 422,000	\$ 299,598	\$ 302,708	\$ 3,110
5800	State Program Revenues	10,000	9,461	9,461	--
5900	Federal Program Revenues	1,599,089	1,224,679	1,242,136	17,457
5020	Total Revenues	<u>2,031,089</u>	<u>1,533,738</u>	<u>1,554,305</u>	<u>20,567</u>
EXPENDITURES:					
Current:					
Support Services - Student (Pupil):					
0035	Food Services	2,031,089	1,831,089	1,770,651	60,438
	Total Support Services - Student (Pupil)	<u>2,031,089</u>	<u>1,831,089</u>	<u>1,770,651</u>	<u>60,438</u>
6030	Total Expenditures	<u>2,031,089</u>	<u>1,831,089</u>	<u>1,770,651</u>	<u>60,438</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	--	(297,351)	(216,346)	81,005
1200	Net Change in Fund Balance	--	(297,351)	(216,346)	81,005
0100	Fund Balance - Beginning	452,848	452,848	452,848	--
3000	Fund Balance - Ending	<u>\$ 452,848</u>	<u>\$ 155,497</u>	<u>\$ 236,502</u>	<u>\$ 81,005</u>

EL CAMPO INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-3

DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	1	2	3		
	Original	Final	Actual		
REVENUES:					
5700	Local and Intermediate Sources	\$ 728,878	\$ 775,852	\$ 776,642	\$ 790
5800	State Program Revenues	--	8,660	8,660	--
5020	Total Revenues	<u>728,878</u>	<u>784,512</u>	<u>785,302</u>	<u>790</u>
EXPENDITURES:					
Debt Service:					
0071	Principal on Long-Term Debt	2,140,384	1,330,000	1,330,000	--
0072	Interest on Long-Term Debt	--	807,434	807,434	--
0073	Bond Issuance Costs and Fees	--	25,732	25,732	--
	Total Debt Service	<u>2,140,384</u>	<u>2,163,166</u>	<u>2,163,166</u>	<u>--</u>
6030	Total Expenditures	<u>2,140,384</u>	<u>2,163,166</u>	<u>2,163,166</u>	<u>--</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>(1,411,506)</u>	<u>(1,378,654)</u>	<u>(1,377,864)</u>	<u>790</u>
Other Financing Sources (Uses):					
7915	Transfers In	--	1,316,506	1,316,506	--
7080	Total Other Financing Sources and (Uses)	<u>--</u>	<u>1,316,506</u>	<u>1,316,506</u>	<u>--</u>
1200	Net Change in Fund Balance	<u>(1,411,506)</u>	<u>(62,148)</u>	<u>(61,358)</u>	<u>790</u>
0100	Fund Balance - Beginning	131,140	131,140	131,140	--
3000	Fund Balance - Ending	<u>\$ (1,280,366)</u>	<u>\$ 68,992</u>	<u>\$ 69,782</u>	<u>\$ 790</u>

*Federal Awards and
Other Compliance Section*



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

January 13, 2021

To the Board of Trustees of
El Campo 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 El Campo Independent School District (the "District"), as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 13, 2021.

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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

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.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

January 13, 2021

To the Board of Trustees of
El Campo Independent School District:

Report on Compliance for Each Major Federal Program

We have audited El Campo 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 August 31, 2020. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2020.

Report on Internal Control over Compliance

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

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

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

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

EL CAMPO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2020

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Version of compliance supplement used in audit: August 2020

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A
84.027 and 84.173	IDEA B Cluster
84.425D	ESSER

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

EL CAMPO INDEPENDENT SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2020

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
None to report.		

EL CAMPO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED AUGUST 31, 2020

EXHIBIT K-1
 Page 1 of 2

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Federal Expenditures
CHILD NUTRITION CLUSTER:			
<u>U. S. Department of Agriculture</u>			
Passed Through State Department of Education:			
School Breakfast Program	10.553	806780706	\$ 225,705
COVID-19 School Breakfast Program	10.553	806780706	39,626
Total CFDA Number 10.553			265,331
National School Lunch Program	10.555	806780706	771,067
COVID-19 National School Lunch Program	10.555	806780706	63,054
Total CFDA Number 10.555			834,121
Total Passed Through State Department of Education			1,099,452
Total U. S. Department of Agriculture			1,099,452
Total Child Nutrition Cluster			1,099,452
FOOD DISTRIBUTION CLUSTER:			
<u>U. S. Department of Agriculture</u>			
Commodity Supplemental Food Program (Non-cash)	10.565	806780706	142,684
Total U. S. Department of Agriculture			142,684
Total Food Distribution Cluster			142,684
MEDICAID CLUSTER:			
<u>U.S. Department of Health and Human Services</u>			
Passed Through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming Program - MAC	93.778	529-07-0157-00118	8,175
Total Passed Through Texas Health and Human Services Commission			8,175
Total U.S. Department of Health and Human Services			8,175
Total Medicaid Cluster			8,175
SPECIAL EDUCATION (IDEA) CLUSTER:			
<u>U. S. Department of Education</u>			
Passed Through State Department of Education:			
SSA IDEA-B Formula	84.027	206600012419036600	871,711
SSA IDEA-B Formula	84.027	216600012419036600	81,713
IDEA-Part B, Discretionary	84.027	206600122419036000	77,572
SSA IDEA-B, Discretionary	84.027	206600122419036677	175,282
Total CFDA Number 84.027			1,206,278
SSA IDEA-B Preschool	84.173	186610012419036000	321
SSA IDEA-B, Preschool	84.173	206610012419036610	21,831
SSA IDEA-B, Preschool	84.173	216610012419036610	3,598
Total CFDA Number 84.173			25,750
Total Passed Through State Department of Education			1,232,028
Total U. S. Department of Education			1,232,028
Total Special Education (IDEA) Cluster			1,232,028

EL CAMPO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2020

EXHIBIT K-1
Page 2 of 2

(1)	(2)	(2A)	(3)
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Federal Expenditures
OTHER PROGRAMS:			
<u>U. S. Department of Health and Human Services</u>			
Passed Through State Department of Education:			
<i>Head Start</i>	93.600	06CH10129-01-00	\$ 148,752
Total Passed Through State Department of Education			<u>148,752</u>
Total U. S. Department of Health and Human Services			<u>148,752</u>
 <u>U. S. Department of Education</u>			
Direct Programs:			
<i>Restart Hurricane Recovery</i>	84.938	18511701241903	58,453
<i>Texas Hurricane Homeless Youth</i>	84.424	19513701241903	3,541
<i>Title IV, Part A, Subpart I</i>	84.424A	20680101241903	37,656
<i>Title IV, Part A, Subpart I</i>	84.424A	21680101241903	236
Total Direct Programs			<u>99,886</u>
Passed Through State Department of Education:			
<i>ESEA Title I Part A - Improving Basic Programs</i>	84.010A	20610101241903	734,850
<i>ESEA Title I Part A - Improving Basic Programs</i>	84.010A	21610101241903	47,866
<i>ESEA Title I Part C - Education of Migratory Children</i>	84.011	20615001241903	59,594
<i>ESEA Title I Part C - Education of Migratory Children</i>	84.011	21615001241903	4,971
<i>Career and Technical - Basic Grant</i>	84.048	19420006241903	54,828
<i>ESEA, Title V, Part B, Subpart 2-Rural and Low Income School</i>	84.358A	20696001241903	23,887
<i>Title III Part A English Language Acquisition and Language Enhancement</i>	84.365A	20671001241903	31,966
<i>Title III Part A English Language Acquisition and Language Enhancement</i>	84.365A	21671001241900	1,666
<i>ESEA Title II Part A - Teacher & Principal Training & Recruiting</i>	84.367A	20694501241903	141,722
<i>ESEA Title II Part A - Teacher & Principal Training & Recruiting</i>	84.367A	21694501241903	8,327
<i>COVID-19 CARES Act - ESSER</i>	84.425D	20521001241903	353,217
Total Passed Through State Department of Education			<u>1,462,894</u>
Total U. S. Department of Education			<u>1,562,780</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ <u>4,193,871</u>
Reconciliation of Federal Revenue:			
			\$ 4,193,871
			SHARS Reimbursement -
			General Fund
			<u>248,959</u>
			\$ <u>4,442,830</u>

The accompanying notes are an integral part of this schedule.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED AUGUST 31, 2020

Basis of Presentation

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of the District. The information in the SEFA is presented in accordance with the 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"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Donated Personal Protective Equipment (unaudited)

During the emergency period of COVID-19, federal agencies and recipients of federal assistance funds donated personal protective equipment (PPE) to non-federal entities. In connection with that donation, the recipient must disclose the estimated value of the donated PPE, but such amounts are not included in the SEFA. The District estimates the value of donated PPE to be \$25,588 during the reporting year.

EL CAMPO INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS
AS OF AUGUST 31, 2020

Data Control Codes		Responses
SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the District make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the District was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warranty hold was issued, the 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. Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the District issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the 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 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 District's fiscal year end?	Yes
SF8	Did the Board members discuss the District's property values at a Board meeting within 120 days before the District adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year end	\$ --



Required Auditor Disclosure Letter

January 13, 2021

To the Board of Trustees of
El Campo Independent School District:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of El Campo Independent School District (the "District"), for the year ended August 31, 2020. Professional standards require that we provide the Board of Trustees (the "governing body") with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 15, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body's oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to the governing body in our engagement letter dated January 15, 2020.

III. Significant Audit Findings

1. Qualitative Aspects of Accounting Practices

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Teacher Retirement System of Texas (TRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the District to TRS.

Estimates are used in the calculation of the health care liability for other postemployment benefits. TRS hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the District to TRS.

- C. The financial statement disclosures are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the District's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

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

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

4. Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 13, 2021.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and the schedule of required responses to selected school first indicators, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

V. Restrictions on Use

This information is intended solely for the use of the governing body and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

El Campo Independent School District
 Adjustment Journal - All Entries
 All Fund Types

August 31, 2020
 Accountant: ANC

Funds: 199, 205, 211, 212, 226, 240, 244, 255, 263, 266, 270, 289, 313, 314, 315, 386, 397, 410, 429, 437, 459, 461, 479
 498, 511, 801, 802, 803, 804, 805, 865, 901, 902, 904, 905

CL	Fund	Fr	Obj	Sub	Org	Y	Pt	S	PR	Description	Ref	Debits	Credits	A/E#	Explanation of Adjustment
AS	199	0	1110	0	0	0	0	0	0	Cash & Cash Equival	TB		779,979.38	1	To clear out negative cash.
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	TB	779,979.38		1	To clear out negative cash.
RE	199	0	5831.01	0	0	0	0	0	0	Teacher Retirement/F.07a	F.07a		11,268.00	2	To correct medicare part d.
EX	199	11	6144	0	0	0	11	0	0	Teacher Retirement/F.07a	F.07a	7,358.19		2	To correct medicare part d.
EX	199	12	6144	0	0	0	11	0	0	Teacher Retirement/F.07a	F.07a	282.54		2	To correct medicare part d.
EX	199	13	6144	0	0	0	11	0	0	Teacher Retirement/F.07a	F.07a	279.59		2	To correct medicare part d.
EX	199	21	6144	0	0	0	11	0	0	Teacher Retirement/F.07a	F.07a	325.18		2	To correct medicare part d.
EX	199	23	6144	0	0	0	22	0	0	Teacher Retirement/F.07a	F.07a	862.76		2	To correct medicare part d.
EX	199	31	6144	0	0	0	23	0	0	Teacher Retirement/F.07a	F.07a	415.59		2	To correct medicare part d.
EX	199	33	6144	0	0	0	25	0	0	Teacher Retirement/F.07a	F.07a	89.99		2	To correct medicare part d.
EX	199	34	6144	0	0	0	23	0	0	Teacher Retirement/F.07a	F.07a	328.43		2	To correct medicare part d.
EX	199	35	6144	0	0	0	99	0	0	Teacher Retirement/F.07a	F.07a	354.37		2	To correct medicare part d.
EX	199	36	6144	0	0	0	91	0	0	Teacher Retirement/F.07a	F.07a	314.81		2	To correct medicare part d.
EX	199	41	6144	0	701	0	99	0	0	Teacher Retirement/F.07a	F.07a	304.60		2	To correct medicare part d.
EX	199	51	6144	0	0	0	22	0	0	Teacher Retirement/F.07a	F.07a	331.95		2	To correct medicare part d.
EX	199	52	6144	0	0	0	99	0	0	Teacher Retirement/F.07a	F.07a	11.64		2	To correct medicare part d.
EX	199	61	6144	0	0	0	24	0	0	Teacher Retirement/F.07a	F.07a	8.36		2	To correct medicare part d.
LI	199	0	2110.02	0	0	0	0	0	0	Accounts Payable	E.03	47,450.00		3	To record retainage payable.
EX	199	81	6629	0	0	0	99	0	0	Bldg. Purch., Constr.	E.03		47,450.00	3	To record retainage payable.
AS	199	0	1230	0	0	0	0	0	0	Receiv.: Allow. for Un	C.01		298,432.89	4	To record per tax roll.
DRP	199	0	2600	0	0	0	0	0	0	Deferred Resources II	C.01		886,752.22	4	To record per tax roll.
AS	199	0	1220	0	0	0	0	0	0	Receiv: Property Tax	C.01	1,185,185.11		4	To record per tax roll.
RE	199	0	5812	0	0	0	0	0	0	Foundation Sch. Prog	C.07c		1,173.00	5	To record due from state.
AS	199	0	1241	0	0	0	0	0	0	Due from State	C.07c	1,173.00		5	To record due from state.
EX	199	11	6119	0	0	0	11	0	0	Sal/Wages: Teachers	C.08	375.04		6	To move expenses per client.
EX	199	11	6119	0	0	0	38	0	0	Sal/Wages: Teachers	C.08	375.04		6	To move expenses per client.
EX	199	11	6399	0	0	0	24	0	0	General Supplies	TB	6.32		7	To move expenses to fund 289.
AS	199	0	1262	0	0	0	0	0	0	Due from Special Rev	TB	6.32		7	To move expenses to fund 289.
OR	199	0	7912	0	0	0	0	0	0	Sale of Real & Person	C.11	172,496.75		8	To reclass sale of bus/vehicle checks.
RE	199	0	5749	0	0	0	0	0	0	Other Revenues from	C.11	172,496.75		8	To reclass sale of bus/vehicle checks.
SII	199	0	7918	0	0	0	0	0	0	Special Items	C.11	117,060.82		9	To reclass oil and gas lease check.
RE	199	0	5749	0	0	0	0	0	0	Other Revenues from	C.11	117,060.82		9	To reclass oil and gas lease check.
Totals												2,314,994.42	2,314,994.42		
LI	2050	0	2171	0	0	0	0	0	0	Due to General Fund	TB	10,922.40		1	To clear out negative cash.
AS	2050	0	1110	0	0	0	0	0	0	Cash & Cash Equival	TB	10,922.40		1	To clear out negative cash.
Totals												10,922.40	10,922.40		
LI	2110	0	2171	0	0	0	0	0	0	Due to General Fund	TB	51,153.06		1	To clear out negative cash.
AS	2110	0	1110	0	0	0	0	0	0	Cash & Cash Equival	TB	51,153.06		1	To clear out negative cash.
LI	2111	0	2171	0	0	0	0	0	0	Due to General Fund	TB	13,478.30		1	To clear out negative cash.

Ej Campo Independent School District
 Adjustment Journal - All Entries
 All Fund Types

Funds: 199, 205, 211, 212, 226, 240, 244, 255, 263, 266, 270, 289, 313, 314, 315, 386, 397, 410, 429, 437, 459, 461, 479
 498, 511, 801, 802, 803, 804, 805, 865, 901, 902, 904, 905

CL	Fund	Ft	Obj	Pr	Y	Pr	S	Rg	Description	Ref	Debits	Credits	AJE#	Explanation of Adjustment
AS	2111	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	13,478.30	64,631.36	1	To clear out negative cash.
Totals											64,631.36			
LI	2120	0	2171	0	0	0	0	0	Due to General Fund	TB		5,172.03	1	To clear out negative cash.
AS	2120	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	5,172.03		1	To clear out negative cash.
LI	2121	0	2171	0	0	0	0	0	Due to General Fund	TB		370.91	1	To clear out negative cash.
AS	2121	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	370.91		1	To clear out negative cash.
Totals											5,542.94			
LI	2440	0	2171	0	0	0	0	0	Due to General Fund	TB		6,643.34	1	To clear out negative cash.
AS	2440	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	6,643.34		1	To clear out negative cash.
Totals											6,643.34			
LI	2550	0	2171	0	0	0	0	0	Due to General Fund	TB		18,160.00	1	To clear out negative cash.
AS	2550	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	18,160.00		1	To clear out negative cash.
LI	2551	0	2171	0	0	0	0	0	Due to General Fund	TB		8,326.67	1	To clear out negative cash.
AS	2551	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	8,326.67		1	To clear out negative cash.
Totals											26,486.67			
LI	2630	0	2171	0	0	0	0	0	Due to General Fund	TB		2,318.36	1	To clear out negative cash.
AS	2630	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	2,318.36		1	To clear out negative cash.
LI	2631	0	2171	0	0	0	0	0	Due to General Fund	TB		165.01	1	To clear out negative cash.
AS	2631	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	165.01		1	To clear out negative cash.
Totals											2,483.37			
LI	2660	0	2171	0	0	0	0	0	Due to General Fund	TB		352,820.51	1	To clear out negative cash.
AS	2660	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	352,820.51		1	To clear out negative cash.
Totals											352,820.51			
LI	2890	0	2171	0	0	0	0	0	Due to General Fund	TB		2,993.68	1	To clear out negative cash
AS	2890	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	2,993.68		1	To clear out negative cash
RE	2890	0	5929	0	0	0	0	0	Fed. Rev. Distr. by T.	TB		6.32	2	To correct due from state.
AS	2890	0	1241	0	0	0	0	0	Due from State	TB	6.32		2	To correct due from state.
LI	2890	0	2171	0	0	0	0	0	Due to General Fund	TB		6.32	3	To move expenses from general fund.
EX	2890	11	6399	0	0	0	24	0	General Supplies	TB	6.32		3	To move expenses from general fund.
LI	2891	0	2171	0	0	0	0	0	Due to General Fund	TB		235.75	1	To clear out negative cash.
AS	2891	0	1110	0	0	0	0	0	Cash & Cash Equivalent	TB	235.75		1	To clear out negative cash.
RE	2899	0	5929.03	0	0	0	0	0	Fed. Rev. Distr. by T.	C.06		8,262.84	1	To correct reversal of due from state entry.
RE	2899	0	5929	0	0	0	0	0	Fed. Rev. Distr. by T.	C.06	8,262.84		1	To correct reversal of due from state entry.
Totals											11,524.91			
LI	3130	0	2171	0	0	0	0	0	Due to General Fund	TB		62,908.21	1	To clear out negative cash.

El Campo Independent School District
 Adjustment Journal - All Entries
 All Fund Types

Funds: 199,205, 211, 212, 226, 240, 244, 255, 263, 266, 270, 289, 313, 314, 315, 386, 397, 410, 429, 437, 459, 461, 479
 498, 511, 801, 802, 803, 804, 805, 865, 901, 902, 904, 905

CL	Fund	Fr	Obj	So	Org	Y	FY	S	Fd	Description	Ref	Debits	Credits	A/E#	Explanation of Adjustment
AS	3130	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	62,908.21			
LI	3131	0	2171	0	0	0	0	0	0	Due to General Fund	TB		19,187.51	1	To clear out negative cash.
AS	3131	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	19,187.51		1	To clear out negative cash.
Totals												82,095.72			
LI	3140	0	2171	0	0	0	0	0	0	Due to General Fund	TB	5,878.99		1	To clear out negative cash.
AS	3140	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	5,878.99		1	To clear out negative cash.
RE	3141	0	5929	0	0	0	0	0	0	Fed. Rev. Distr. by T.I	TB	1,000.00		1	To correct entry per client.
AS	3141	0	1241	0	0	0	0	0	0	Due from State	TB	1,000.00		1	To correct entry per client.
Totals												6,878.99			
LI	3150	0	2171	0	0	0	0	0	0	Due to General Fund	TB	8,611.10		1	To clear out negative cash.
AS	3150	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	8,611.10		1	To clear out negative cash.
Totals												8,611.10			
LI	3860	0	2171	0	0	0	0	0	0	Due to General Fund	TB	159,659.37		1	To clear out negative cash.
AS	3860	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	159,659.37		1	To clear out negative cash.
LI	3861	0	2171	0	0	0	0	0	0	Due to General Fund	TB	1,129.25		1	To clear out negative cash.
AS	3861	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	1,129.25		1	To clear out negative cash.
Totals												160,788.62			
LI	4370	0	2171	0	0	0	0	0	0	Due to General Fund	TB	856.97		1	To clear out negative cash.
AS	4370	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	856.97		1	To clear out negative cash.
LI	4371	0	2171	0	0	0	0	0	0	Due to General Fund	TB	48,987.96		1	To clear out negative cash.
AS	4371	0	1110	0	0	0	0	0	0	Cash & Cash Equivalent	TB	48,987.96		1	To clear out negative cash.
Totals												49,844.93			
AS	511	0	1230	0	0	0	0	0	0	Receiv.: Allow. for Un	C.01	40,225.48		1	To record per tax roll.
DRI	511	0	2600	0	0	0	0	0	0	Deferred Resources II	C.01	50,807.90		1	To record per tax roll.
AS	511	0	1220	0	0	0	0	0	0	Receiv: Property Tax	C.01	91,033.38		1	To record per tax roll.
Totals												91,033.38			



Management Letter

January 13, 2021

To the Board of Trustees of
El Campo Independent School District:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the District. Accordingly, the District's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of El Campo Independent School District (the "District") as of and for the year ended August 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be other matters.

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 findings and additional comments are as follows:

CURRENT YEAR MATTERS

Other Matters

2020-001. COMPLIANCE WITH EXPENDITURES FOR STATE PROGRAM INTENT CODES

Condition

The District did not meet minimum spending requirements for its special allotments for the Career and Technology Program or Program Intent Code (PIC) 22, Early Education Allotment or PIC 36 and Dyslexia Allotment or PIC 37.

Recommendation

The District should monitor expenditures for all special allotments in the next fiscal year to ensure that it meets the minimum spending requirements and minimize the risk of reduced funding in future years.

2020-002. EXPENDITURES IN EXCESS OF APPROPRIATIONS

Condition

As disclosed in the notes to the financial statements, expenditures exceeded appropriations at the legal level of control in the general fund in function 31 - guidance, counseling, and evaluation services and function 81 - capital outlay.

Recommendation

The District should monitor expenditures throughout the year to ensure that budget amendments are approved by the Board of Trustees (the "Board") and recorded in the accounting system prior to the expenditure of funds.

This communication is intended solely for the information and use of management, the Board, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank the Board and the District's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

Information Item

Agenda Item Summary Sheet

Meeting Date: January 26, 2021

Submitted by: Dolores A. Treviño, Asst. Supt. of Curriculum & Instruction

Curriculum and Instruction Summary	<p>Report on Section 504 Services and Dyslexia Program</p> <p><u>Section 504</u></p> <p>Under Section 504 of the Rehabilitation Act, no otherwise qualified individual with a disability shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. 29 U.S.C.A. 794(a)</p> <p><u>Dyslexia</u></p> <p>The Board shall ensure that procedures are implemented for identifying and providing appropriate instructional services to students for dyslexia and related disorders, in accordance with the State Board of Education's <i>Dyslexia Handbook: Procedures Concerning Dyslexia and Related Disorders</i>.</p>
ECISD Board Policy	<p>FB – Equal Educational Opportunity (Legal) and EHB – Curriculum Design Special Programs (Legal)</p>
Effective Date	<p>January 2021</p>
Previous Board Action	<p>None.</p>
Future Action Expected	<p>The Board periodically reviews the district's Section 504 services and Dyslexia Program.</p>
Background Information and Significant Issues	<p>Section 504 has significantly broadened with the last reauthorization in 2008, and with the recent OCR letter related to specific disabilities. Additionally, changes to the 2016-2017 Texas Education Agency Assessment Accommodations eligibility was broadened to allow more support for students receiving 504 services. ECISD has seen a significant increase of over the last few years.</p> <p>The Texas Dyslexia Handbook was updated in 2020 which provides for more specificity in requirements the district must have in place to provide screening and services.</p>
Fiscal Impact	<p>Unknown.</p>

Student and Public Benefit	Program reporting will provide an environment of continuous improvement of all programs for all students.
Procedural and Reporting Implications	None.
Public Comments	None.
Alternatives	None.
Other Comments and Related Issues	None.
Attachments	2021 ECISD 504 & Dyslexia Program Board Report
Contact Person(s)	Laura Pustejovsky, Special Populations Coordinator and Dolores A. Trevino, Assistant Superintendent of Curriculum and Instruction
Action Required	No action is required.
Superintendent's Recommendation	This is an information item only. Bob Callaghan, Superintendent of Schools

El Campo ISD Section 504 Board Report

January 26, 2021

Section 504 as defined by Board Policy FB (legal)

Under Section 504 of the Rehabilitation Act, no otherwise qualified individual with a disability shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. *29 U.S.C.A. 794(a)*

Section 504 Enrollment by Grade Level

Grade	# of Students 18-19	# by Campus 18-19	# of Students 19-20	# by Campus 19- 20	# of Students 20-21	# by Campus 20- 21
PreK	1	Myatt 1	0	Myatt 0	1	Myatt 0
K	0		0		1	
1	7	Hutchins 25	2	Hutchins 29	1	Hutchins 19
2	6		6		5	
3	12		21		13	
4	22	Northside 53	18	Northside 49	25	Northside 47
5	31		31		22	
6	26	ECMS 121	27	ECMS 109	30	ECMS 87
7	53		27		26	
8	42		55		32	
9	26	ECHS 91	38	ECHS 102	60	ECHS 133
10	27		20		30	
11	20		26		19	
12	18		18		24	
TOTAL	291		289		288	

ECISD is at 8.16% (ADS, Region & State not reported)

Background information about Section 504 eligibility:

What makes a student eligible for Section 504 services? (taken from the legal handbook, 2015)

1. Does the student have a physical or mental impairment? If so, please identify the impairment(s). *Notes - This is an educational determination only, and not a medical diagnosis for purposes of treatment. And impairments that are episodic, in remission or mitigated should also be listed.*

2. Does the physical or mental impairment affect one or more major life activities (including major bodily functions)? *Note: For an impairment that is episodic, in remission, or mitigated, identify the activity or function affected when the disability was present or active.*

3. Does the physical or mental impairment substantially limit a major life activity? *Notes: (1) "Substantially limits" does not mean "significantly restricted." (2) This question asks whether the person evaluated is substantially limited in performing a major life activity as compared to the "average student" of the same grade or age or as compared to "most students" of the same grade or age.*

A Section 504 Plan and Placement are completed, only if, each of the three preceding questions were answered "Yes."

ECISD 504 Action Steps:

- Due to the revised and expanded Texas Model for Comprehensive School Counseling Programs (5th edition) the district clarified the roles and responsibilities of school counselors so that they could focus more time on guidance and counseling. Beginning in the 20-21 school year, the role of campus 504 Coordinators was shifted to administrators. 504 evaluations are completed every three years but it is a district recommendation that meetings are held annually unless no changes are necessary. Coordinators monitor the students each grading period.
- The district continues to use Success Ed as the data management tool which tracks compliance and services provided to students. Campus 504 Coordinators have ongoing support through our District Special Populations Coordinator.
- All campus 504 Coordinators were provided training in Section 504 and Success Ed at the start of the school year and are provided with a [Section 504 Coordinator Handbook](#) that includes roles, responsibilities, procedures and resources.
- A [Section 504 Parent Handbook](#) is posted on our district website
- A partial 504 audit was conducted with Region III in the spring of 2020 prior to the updating of the handbooks. It was recommended that we have them come conduct a district 504 folder audit in the 20-21 school year.

Recommendations for 2021-2022

Maintain initial training and support for new coordinators in 504 and Success Ed programs.

- Continue to monitor compliance of 504 documentations through Success Ed.
- Provide annual, on-going training and support to campus administrators and 504 Coordinators and teachers on Section 504.
- Special Populations Coordinator will continue to stay up-to-date on changes in the laws and 504 requirements.
- Implement any folder audit recommendations and continue the ongoing audit cycle.

El Campo ISD Dyslexia Board Report

January 26, 2021

Dyslexia as defined by The State Dyslexia Handbook and Board Policy EHB (legal)

The student displays an ability to learn in the absence of print and receives the same classroom instruction that benefits most children; however, the student continues to struggle with some or all of the many facets of reading and spelling. This student may be a student with dyslexia.

Texas Education Code (TEC) §38.003 defines dyslexia in the following way:

1. “Dyslexia” means a disorder of constitutional origin manifested by a difficulty in learning to read, write, or spell, despite conventional instruction, adequate intelligence, and sociocultural opportunity.
2. “Related disorders” include disorders similar to or related to dyslexia such as developmental auditory imperceptions, dysphasia, specific developmental dyslexia, developmental dysgraphia, and developmental spelling disability.

Dyslexic Enrollment by Grade Level

Grade	Students 18-19	By Campus	Students 19-20	By Campus	Students 20-21	By Campus
K	0	Myatt 0	0	Myatt 0	0	Myatt 0
1	0	Hutchins 9	0	Hutchins 17	1	Hutchins 10
2	3		3		2	
3	6		14		7	
4	8	Northside 27	11	Northside 28	13	Northside 28
5	19		17		15	
6	8	ECMS 25	16	ECMS 38	18	ECMS 49
7	7		8		15	
8	10		14		16	
9	6	ECHS 37	12	ECHS 39	13	ECHS 45
10	13		6		13	
11	9		13		7	
12	9		8		12	
TOTAL	98		122		132	

STATE is at 4.1% per 19-20 TAPR

ECISD is at 3.4% per 19-20 TAPR

Campus	Campus Administrator	Dyslexia Interventionist(s)	Dyslexia Assessment Personnel	Dyslexia Intervention Program	Campus Monitoring Personnel	504 Coordinator
Myatt PK - K	Mauri Couey	Lindsey Sohrt	Lindsey Sohrt	Really Great Reading	Lindsey Sohrt	Mauri Couey
Hutchins 1 st – 3 rd	Elizabeth Tupa	Judy Lezak Pamela Krpec Lanise Williams	Pamela Krpec	Really Great Reading	Judy Lezak Lanise Williams	Dana Jung Elizabeth Tupa
Northside 4 th – 5 th	Rebecca Crowell	Lileette Ilse	Lileette Ilse	Really Great Reading	Lileette Ilse	Rebecca Crowell
ECMS 6 th – 8 th	Alicia Sary	Yvette Garcia	Yvette Garcia	Really Great Reading	Yvette Garcia	Sam Wortham
ECHS 9 th – 12 th	Demetric Wells	Yvette Garcia	Yvette Garcia	Really Great Reading	Yvette Garcia	Todd Fuechec Moises Rodriguez Amber Pope

ECISD Dyslexia Program Action Steps:

2020-2021:

- Implementation of the Texas Primary Reading Inventory (TPRI) as a screener given by classroom teachers in Kindergarten, First and Second Grade will provide data on early detection of dyslexia.
- In accordance with HB 1886, First Grade students are screened at the middle of the year and Kindergarten students are screened on TPRI at the end of the year.
- Monthly Dyslexia Team Meetings are held where assessment personnel collaborate on current assessments to build capacity and consistency.
- Professional Development:
 - All district teachers completed the dyslexia modules through Eduhero and will do so annually.
 - Special Populations Coordinator is a member of the International Dyslexia Association.
 - Due to COVID 19 no one attended a dyslexia conference this year but plan to resume attendance in the 21-22 school year.
- [ECISD Dyslexia Parent Handbook](#) is posted on the district website along with other dyslexia resources.
- An internal [Dyslexia Operations Manual for 504 Coordinators, Interventionists and Administrators](#) was created and is currently available that includes roles, responsibilities, procedures and resources for all involved in coordination of dyslexia.
- A district Dyslexia Information Night for Parents was held virtually in October, which is Dyslexia Awareness Month. All Dyslexia Interventionists participated in the presentation.

- Really Great Reading continued virtually at all campuses in Spring 2020 in spite of the COVID-19 closure. RGR opportunities will continue virtually for our dyslexic students if and when necessary.
- Dyslexia interventionists at all campuses are professional faculty (not paraprofessionals) per state guidelines.
- K-12 campuses have revised master schedules to include designated time for dyslexia intervention.
- Staff Dyslexia surveys were revised to include questions regarding current TEA requirements.

Recommendations for 2021-2022

- Continue dyslexia module training for teachers new to the district as well as an annual update for all faculty.
- Evaluate the ECISD Dyslexia Program with surveys from parents, teachers, students, Interventionists and 504 Coordinators.
- Continue to collaborate with St. Philip School in assessing and identifying for dyslexia.
- Continue to stay up to date with state changes and requirements for the program.
- Continue to provide training for district dyslexia staff to build expertise at each campus.
- Conduct internal program evaluation of the district adopted dyslexia program.
- Continue to develop training opportunities for general education teachers in how to accommodate and help dyslexic students.

Discussion Item

Agenda Item: 5.B.1

Meeting Date: January 26, 2021

Submitted by: David Bright, Assistant Superintendent

Business and Operations

Discuss Possible Issuance of Time Warrants and/or Maintenance Tax Notes as funding options for the new Ricebird Weight Room Project, and other Projects or Capital Outlay Items approved by the Board.

Summary

As requested by the Board, we have reached out to our Financial Advisor, Lewis Wilks to identify options available to our District.

Lewis Identified two options that we may want to consider, Time Warrants and Maintenance Tax Notes.

Time Warrants

- **Maximum \$1 Million**
- **10 year financing**
- **Serviced out of the M&O Budget.**
- **Fixed Interest Rate**
- **Amortized like a Bond**
- **Can be used for New Construction.**
(Ricebird Weight Room Building)
- **Requirement - The District must be able to certify with the States Attorney General that the District has excess revenues in the 2020-21 Budget.**

Maintenance Tax Notes

- **Maximum - \$1 Million**
- **10 year financing**
- **Serviced out of the M&O Budget.**
- **Cannot be used for New Construction (Sq. Footage).**
- **Can be used for Remodeling and Capital Outlay Items or Equipment installed in New Construction.**
(Special Education Classroom Remodeling Project at Northside Elementary)
(Weight equipment, mats, TV's, monitors, tables, Budgeted Capital Outlay Items in current budget – SRO Vehicles, Buses)

ECISD Board Policy

None

Effective Date	January 26, 2021
Previous Board Action	None
Future Action Expected	None
Background Information and Significant Issues	None
Fiscal Impact	\$2,000,000.00
Student and Public Benefit	Either of these options could provide immediate funds for the projects and/or items identified.
Procedural and Reporting Implications	None
Public Comments	None
Alternatives	None
Other Comments and Related Issues	According to the Long-Term Debt section of our annual audit report, ending August 31, 20120, the ending balance on the Maintenance Tax Notes, Series 2014, was \$1,730,000.
Attachments	None
Contact Person(s)	David Bright, Assistant Superintendent of Finance and Operations
Action Required	No Action Required.
Superintendent's Recommendation	Information item only. Bob Callaghan, Superintendent of Schools

WHEREAS, the District's public purpose is served by promoting conscientious health choices by employees, including medical individual quarantines and leave as may be necessary to protect students, staff, and the school community;

WHEREAS, employee benefits that help ensure employees can recuperate from COVID-19, isolate to avoid the spread of COVID-19, follow health officials instructions, and generally help to protect the school community are essential in creating a school environment in which students can be successfully educated;

WHEREAS, the District benefits from employees not being at District facilities when exposed to, ill from, or recuperating from COVID-19, in accordance with health department instructions, to prevent the spread of COVID-19 in the school community, because learning is negatively impacted when staff and students are ill with COVID-19;

WHEREAS, the Board believes the public purposes described above are fulfilled by efficiently and effectively making certain delegations, as described more fully herein, to the Superintendent to address this ever-changing emergency situation in the best interest of the health, safety, and well-being of its students, staff, school community, and the citizenship at-large; and

WHEREAS, the Board continues to provide controls and oversight for the District expenditures and authority granted to the Superintendent herein through requiring that the Superintendent develop regulations, communicate to the Board updates regarding use of leave, and costs related to the grant of authority.

IT IS THEREFORE RESOLVED THAT the Board finds a substantial public purpose exists in protecting the health and safety of its students, staff, and school community in taking action to help ensure that the District and its community are prepared to the fullest extent possible, to protect the health and safety of students, staff, and school community in light of COVID-19.

In furtherance of these public purposes, while the Board is not continuing the FFCRA, the Board does make the following delegations to the Superintendent for the remainder of the 2020-21 school year:

The authority to develop Administrative Regulations permitting the use of up to a total of ten (10) days of paid leave ("COVID Extended Leave") for only the following reasons: the employee is subject to Federal, State, or local quarantine or isolation order related to COVID-19; the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; the employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis; or the employee is the sole caretaker of an individual who is subject to any of the three previous qualifications listed herein. Such leave shall be available in conjunction with EPSL leave previously authorized, and will be used following the use or expiration of FFCRA leave and after/before use of any paid Federal, State, and/or local leave (including pool or bank leave) for which the employee is eligible to utilize. Employees shall only be eligible for a total of ten (10) days, whether EPSL or this COVID Extended Leave, or the combination of the two together. Employees who the District determines are eligible and able to telework shall not be eligible for COVID Extended Leave.

The authority granted by this Resolution is effective beginning January 4, 2021 until June 30, 2021, unless the Board takes action to authorize continuation for a longer duration or votes to end this Resolution.

PASSED AND APPROVED BY THE EL CAMPO INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES this 26th day of January, 2021.

For the Board:

James Russell,
President, Board of Trustees

ATTEST:

Greg Anderson, Secretary

Action

Agenda Item: 6.B.2

Meeting Date: January 26, 2021

Submitted by: David Bright, Assistant Superintendent

Business and Operations

Consider approval of Early Separation Notification Incentive.

Summary

In March 2020, COVID19 was recognized as a pandemic worldwide. As you know, our district like all district across the state suspended in-classroom learning for the remainder of the school year. Districts also experienced and were forced to make many adjustments heading into the new year.

As you know, our budget for 2020-21 was approved in August 2020, and we began the new year providing both in class and on line instruction. Student attendance was a concern at that time.

As time passed it became more and more evident that the economy would suffer and that many districts across the state would experience a decrease in Average Daily Attendance (ADA). Anticipating that districts could fall short on attendance projections TEA wisely provided districts with a hold harmless benefit. It is anticipated that this will not be available going forward and that districts will have to adjust revenue projections.

Our district's ADA has decreased approximately 82 students. Looking forward to next year we anticipate a continued trend. Hopefully, we have bottomed out. However, 82 to 100 students is a significant decrease is state funding. Approximately, \$500,000.

To help offset the anticipated decrease in state funding and with Board approval we would like to offer an incentive to our exempt employees for early notification of the intent to leave our district.

Based on the assumption that we will have less students and revenue our goal is to decrease staff thru attrition. Early Notification will allow our principals and central office staff more time to assign or reassign positions in our district. The plan is to offer an incentive if notification is provided by certain dates. Please see below:

If an exempt employee provides written notification by the dates listed below then they would receive the incentive indicated.

February 26 th	\$2,000.00
March 23 rd	\$1,000.00
April 15 th	\$ 500.00

ECISD Board Policy

None

Effective Date	January 26, 2021
Previous Board Action	None
Future Action Expected	None
Background Information and Significant Issues	None
Fiscal Impact	Estimate - \$20,000 to \$40,000
Student and Public Benefit	Additional time to allow administration to plan and adjust staffing needs will help to ensure the efficient use of public funds.
Procedural and Reporting Implications	None
Public Comments	None
Alternatives	None
Other Comments and Related Issues	None
Attachments	None
Contact Person(s)	David Bright, Assistant Superintendent of Finance and Operations
Action Required	A motion, second and majority vote is to approve the Early Separation Notification Incentive Plan.
Superintendent's Recommendation	I recommend the Board approve the Early Separation Notification Incentive Plan. Bob Callaghan, Superintendent of Schools