

Agenda of Regular Meeting

The Board of Trustees Ector County Independent School District

A Regular Meeting of the Board of Trustees of Ector County Independent School District will be held November 16, 2021, beginning at 6:00 PM.

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

1. Call to Order - Roll Call
2. Verification of Compliance with Open Meeting Law - this is to certify that the provisions of Section 551.001 of the Texas Government code have been met in connection with public notice of this meeting.
3. Pledge Allegiance to US and Texas Flags:
4. Invocation:
5. Special Presentations:
 - United Way of Odessa 2021 Top Fundraisers
 - W.D. Noel Adult Volunteer of the Year
 - ECISD Nurses Named to Permian Basin Great 25 Nurses
 - National Fossil Day 2021 Art Contest Winners
6. Opening Remarks by Superintendent
7. Public Comment
8. Board Policy
 - A. Discussion of and Request for Approval of TASB Local Policy Update 118 3
 - B. Discussion of and Request for Approval of the Resolution of the Board Delegating Authority to Accept a Contract Employee's Resignation Effective Before the End of the School Year 43
 - C. Discussion of and Request for Approval of the Resolution of the Board Delegating Authority to Accept a Contract Employee's Resignation Effective at the End of the School Year or Submitted Before Penalty-Free Resignation Date 45
9. Action Items
 - A. Discussion of and Request for Approval of the Quarterly Investment Report 47
 - B. Discussion of and Request for Approval of Annual Financial Report for 2020-2021 51
 - C. Discussion of and Request for Approval of Appointment/Reappointment of School Health Advisory Council (SHAC) Members 207

D. Discussion of and Request for Approval of Ector County Appraisal District Board Members	218
E. Discussion of and Request for Approval of Resolution Regarding Local Remote Learning Program	240
10. Consent Agenda	242
A. Request for Approval of Minutes of Meetings	243
B. Request for Approval of Bills for Payment	252
C. Request for Approval of Acceptance of Donations Over \$10,000	275
D. Request for Approval of Additional 2021-2022 T-TESS Appraisers	278
E. Request for Approval of Waiver of 19 Texas Administration Code §129.21 and Remote Homebound Instruction-Special Education Student for Foundation School Program Funding Purposes	280
F. Request for Approval of NSBA 2022 Annual Conference Session Presentation: Embracing Heutagogy to Equip Students for the Innovations of the Future....Today	283
G. Request for Approval of Walsh, Gallegos, Treviño, Russo & Kyle P.C. Special Education Legal Services Retainer Agreement for Ector County ISD	284
11. Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District or hear a complaint or charge against an officer or employee.] Consultations with Attorney - Section 551.071 of the Texas Open Meetings Act [The Board will meet in Closed Session in Consultation with the Board's Attorney Regarding all Matters as Authorized by Law.]	
12. Information Items	293
A. Financials	294
B. Purchasing Report	298
C. Routine Personnel Report	299
D. Teacher Certification Waivers	300
13. Closing Remarks by Superintendent	
14. Adjournment	



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Dr. Anthony Sorola, Associate Superintendent of Athletics, Human Capital, and Operations

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF TASB LOCAL POLICY UPDATE 118.
CFD(LOCAL): ACCOUNTING: ACTIVITY FUNDS MANAGEMENT
CQB(LOCAL): TECHNOLOGY RESOURCES: CYBERSECURITY
DFE(LOCAL): TERMINATION OF EMPLOYMENT: RESIGNATION
DP(LOCAL): PERSONNEL POSITIONS
EHAA(LOCAL): BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (ALL LEVELS)
EHBC(LOCAL): SPECIAL PROGRAMS: COMPENSATORY/ACCELERATED SERVICES
EIE(LOCAL): ACADEMIC ACHIEVEMENT: RETENTION AND PROMOTION
FDE(LOCAL): ADMISSIONS: SCHOOL SAFETY TRANSFERS
FEA(LOCAL): ATTENDANCE: COMPULSORY ATTENDANCE
FEC(LOCAL): ATTENDANCE: ATTENDANCE FOR CREDIT
FFG(LOCAL): STUDENT WELFARE: CHILD ABUSE AND NEGLECT
FL(LOCAL): STUDENT RECORDS

DATE: November 16, 2021

The Administration requests the Board approve TASB Update 118. Policy Update 118 mostly covers recommended (LOCAL) policy revisions to address new laws enacted from the 87th Legislature, Regular Session, which ended on May 31, 2021, and changes to TEA's Financial Accountability System Resource Guide.

Administrative Recommendation:
Approval of TASB Local Policy Update 118.



Update 118

Local Policy Overview

CFD(LOCAL)

Accounting, Activity Funds Management

- Revisions align policy with recently adopted amendments to the *Financial Accountability System Resource Guide* (FASRG) on activity funds
- Revisions clarify that student organizations/clubs approve spending of student activity funds, and the principal/sponsor manages and approves disbursement

CQB(LOCAL)

Technology Resources, Cybersecurity

- Based on [HB 1118](#) and [SB 1267](#), provision related to cybersecurity training has been revised to:
 - Eliminate annual training requirement (except for cybersecurity coordinator)
 - Delegate authority to superintendent to impose consequences for failure to complete required training
 - Change student information, breach-reporting responsibility to allow District to report breaches rather than just the cybersecurity coordinator

DFE(LOCAL)

Termination of Employment, Resignation

- Revisions prompted by recent commissioner of education proposal for decision.
- Based on statute, a contract employee's resignation effective at the end of the school year must be filed with the Board of Trustees, superintendent, or the Board's designee. Revisions clarify who is authorized to accept contract employee resignations.
- Administration is bringing forward for Board approval two resolutions that identify which administrators are designated by Board action to receive a contract employee's resignation.
- Revisions also clarify that superintendent may delegate acceptance of at-will employee resignations to other administrators.

DP(LOCAL)

Personnel Positions

- Text is recommended for deletion from this policy as organization of the district's staff is an administrative responsibility, and it is not necessary to address staffing tables and allocations or personnel classification systems in policy.
- Additional text on counselor duty requirements is recommended for inclusion based on [SB 179](#), which requires that Board adopt a policy requiring a school counselor to spend at least 80 % of total work time on duties that are part of a comprehensive school counseling program.
- Text included to streamline principal qualifications with regard to number of years of experience as a classroom teacher. Revision recommends deleting this detail and referencing the years of experience specified in the job description.

EHAA(LOCAL)

Basic Instructional Program, Required Instruction

- Revisions are recommended based on [HB 1525](#).
- Policy now includes Board adoption of a resolution to convene the SHAC to hold meetings and make recommendations to the Board at a public meeting.
- Revisions also address Board adoption of human sexuality curriculum materials.

EHBC(LOCAL)

Special Programs, Compensatory/Accelerated Services

- Recommended changes to this policy include new provisions on accelerated instruction and accelerated learning committee prompted by [HB 4545](#).
- Revised policy text directs parents to the district's grievance policy, FNG(LOCAL), for complaints about an education plan developed by the accelerated learning committee.
- The policy explains that parental requests for a student to be assigned to a particular teacher following an unsatisfactory performance on a 3rd, 5th, or 8th grade math or reading assessment shall be handled in accordance with the district's administrative procedures.

EIE(LOCAL)

Academic Achievement, Retention and Promotion

- As a result of [HB 4545](#), outdated provisions on grade advancement testing have been removed from this policy.
- Changes to this policy include the removal of text regarding the assignment of retained students, which was based on Administrative Code rules addressing grade advancement testing.
- Recommended for deletion from policy is the statement about eliminating the practice of retaining students, as it is only needed if a district operates an optional extended year program (OEYP) under Education Code 29.082.

FDE(LOCAL)

Admissions, School Safety Transfers

- [HB 375](#) amended the offense of continuous sexual abuse of a young child to include continuous sexual abuse of “a disabled individual.”

FEA(LOCAL)

Attendance, Compulsory Attendance

- Additional text has been added to address [SB 289](#), which creates an optional excused absence permitting a student who is at least 15 years old to be absent for one day to obtain a learner or driver's license.
- Given the number of optional excused absences now listing in this policy, the various references about providing verification of these absences have been consolidated into a single statement.

FEC(LOCAL)

Attendance, Attendance for Credit

- Numerous revisions are recommended to this local policy on attendance for credit.
 - [HB 699](#) created an exception to the 90% attendance requirement for absences resulting from a serious or life-threatening illness or related treatment. Recommended text has been included in this policy to reflect this exception.
 - Revisions to this policy have been made to place an emphasis on a student's mastery of the essential knowledge and skills and maintaining a passing grade rather than assigning a student to attend programs for an amount of time equivalent to the student's absences.

FFG(LOCAL)

Student Welfare, Child Abuse and Neglect

- Recommended revisions to this local policy incorporate [HB 3379](#), which changed the standard of reporting child abuse or neglect from “cause to believe” to “reasonable cause to believe.”
- For further clarification, a reference to the definition of a person responsible for the care, custody, or welfare of a child is also recommended for inclusion in the policy.
- In anticipation of the new professional development policy that must be in place by August 2022, a reference to district policy has been added to the section that addresses training for employees on preventing and recognizing sexual abuse, trafficking, and all other maltreatment of children.

FL(LOCAL)

Student Records

- The list of Types of Education Records has been updated and includes a reference to documentation related to the accelerated learning committee.

Questions?

**Fiduciary
Responsibility**

The Superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in accordance with state law and local policy, District ~~approved~~ accounting practices and procedures, and the [Texas Education Agency \(TEA\) Financial Accountability System Resource Guide](#).

**Student Activity
Funds**

The Superintendent ~~or designee~~ shall ensure that student activity accounts are maintained to manage all class funds, ~~organization funds~~ and ~~any~~ other funds ~~raised and~~ collected ~~by student clubs or organizations from students~~ for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriate District account at the District depository.

Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

Use and
Expenditure

Funds collected by student groups shall be used only for purposes authorized by the [student club or organization](#), ~~or upon approval of the sponsor~~. The principal ~~and sponsor or designee~~ shall [manage and](#) approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

**District and Campus
Activity Funds**

The Superintendent shall [ensure District accounting practices and procedures address](#) ~~establish regulations governing~~ the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Approval

Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to any employee, including the principal.

Carryover Funds

All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If [a club or](#) ~~an~~ organization ceases to function or exist, the unexpended funds ~~of the organization~~ shall be credited to the appropriate administrative activity account.

**High School Perfect
Attendance**

~~The principal at the participating campus may award an attendance incentive for perfect attendance or any associated scholarship as approved by the attendance review committee~~

- Plan** The District shall develop a cybersecurity plan to secure the District's cyberinfrastructure against a cyberattack or any other cybersecurity incidents, determine cybersecurity risk, and implement appropriate mitigation planning.
- Coordinator** The Superintendent shall designate a cybersecurity coordinator. The cybersecurity coordinator shall serve as the liaison between the District and the Texas Education Agency (TEA) in cybersecurity matters ~~and as required by law report to TEA breaches of system security.~~
- Training** The Board delegates to the Superintendent the authority to:
1. Determine the cybersecurity training program to be used in the District; ~~annually completed by each employee and Board member; and~~
 2. Verify and report compliance with ~~staff~~ training requirements in accordance with guidance from the Department of Information Resources; and
 - ~~2.3.~~ Remove access to the District's computer systems and data bases for noncompliance with training requirements as appropriate.
- The District shall complete periodic audits to ensure compliance with the cybersecurity training requirements.
- Security Breach Notifications** Upon discovering or receiving notification of a breach of system security, the District shall disclose the breach to affected persons or entities in accordance with the time frames established by law. The District shall give notice by using one or more of the following methods:
1. Written notice.
 2. Email, if the District has email addresses for the affected persons.
 3. Conspicuous posting on the District's websites.
 4. Publication through broadcast media.
- The District ~~District's cybersecurity coordinator~~ shall disclose a breach involving sensitive, protected, or confidential student information as required by ~~to TEA and parents in accordance with~~ law.

TERMINATION OF EMPLOYMENT
RESIGNATION

DFE
(LOCAL)

General Requirements

Except as provided at Failure to Return Contract, below, all resignations shall be submitted in writing to the Superintendent or [other person designated by Board action in accordance with this policy](#) ~~designee~~. The employee shall give reasonable notice and shall include in the letter a statement of the reasons for resigning. A prepaid certified or registered letter of resignation shall be considered submitted upon mailing.

At-Will Employees

The Superintendent ~~or designee~~ shall be authorized to accept the resignation of an at-will employee at any time. [The Superintendent may delegate to other administrators the authority to accept a resignation of an at-will employee.](#)

Contract Employees

The Superintendent or [other person designated by Board action](#) ~~designee~~ shall be authorized to receive a contract employee's resignation effective at the end of the school year or submitted after the last day of the school year and before the penalty-free resignation date. [If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent or other person designated by Board action.](#) The resignation requires no further action by the District and is accepted upon receipt [by the Superintendent or other person designated by Board action.](#)

The Superintendent or other person designated by Board action shall be authorized to accept a contract employee's resignation submitted or effective at any other time. [If an employee provides a resignation to a supervisor who has not been designated by the Board to accept resignations, the supervisor shall instruct the employee to submit the resignation to the Superintendent or other person designated by Board action.](#) ~~The Superintendent or other Board designee~~ shall either accept the resignation or submit the matter to the Board in order to pursue sanctions allowed by law.

Withdrawal of Resignation

[Except as provided in this policy, once](#) ~~Once~~ submitted and accepted, the resignation of a contract employee may not be withdrawn without consent of the Superintendent.

Failure to Return Contract

An employee who receives an offer of employment contract from the District and fails to sign and return the contract without changes on or before the date specified in the offer will be deemed to have resigned from employment at the end of that employee's existing contract term without further action. For purposes of this paragraph only, upon a showing of adequate cause, the Superintendent or Superintendent's designee may allow the employee to withdraw his or her resignation.

PERSONNEL POSITIONS

DP
(LOCAL)

~~Allocation of
Personnel~~

~~The Superintendent shall annually submit a proposed allocation report of personnel, by classification, for the upcoming school year.~~

~~Staffing Table~~

~~This report shall hereafter be the staffing table for the District.~~

~~The staffing table will show total personnel positions to be utilized in the District for each succeeding school year. It will further show the number of positions, by title, assigned to each program in the system.~~

~~Classification
System~~

~~A comprehensive personnel classification system for all personnel of the District shall include the following five general classifications:~~

- ~~1. Administrative personnel.~~
- ~~2. Instructional personnel.~~
- ~~3. Support personnel.~~
- ~~4. Classified personnel.~~
- ~~5. Service personnel.~~

~~A system of job descriptions and expectations to define specifically the responsibilities and duties for each job classification shall be maintained.~~

**Principal
Qualifications**

In addition to the minimal certification requirement, a the principal shall have at least:

1. Working knowledge of curriculum and instruction;
2. The ability to evaluate instructional program and teaching effectiveness;
3. The ability to manage budgets ~~budget~~ and personnel and to coordinate campus functions;
4. The ability to explain policy, procedures, and data;
5. Strong communications, public relations, and interpersonal skills;
- ~~6. Three years' experience as a classroom teacher;~~
- 7.6. Prior experience in instructional leadership roles; and
7. Other qualifications deemed necessary by the Board and included in the job description.

School Counselors

In accordance with law, a school counselor shall spend 80 percent of the counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). [See FFEA]

PERSONNEL POSITIONS

DP
(LOCAL)

If the Board approves a determination by the administration that due to District or campus staffing needs or other reasons a school counselor is prevented from spending 80 percent of the counselor's work time on duties that are components of a CSCP, the Board shall direct the Superintendent to develop a revised job description for the school counselor that addresses the percentage of the school counselor's time that shall be spent on duties related to the components of a CSCP and the duties the school counselor is expected to perform in the remaining work time. The Superintendent shall report to the Board regarding adjustments to a school counselor's duties under this provision.

Human Sexuality
Instruction

The following process shall apply regarding the adoption of curriculum materials for the district's human sexuality instruction:

1. The Board shall adopt a resolution convening the District's school health advisory council (SHAC) to recommend curriculum materials for the instruction.
2. The SHAC shall hold at least two public meetings on the curriculum materials before adopting recommendations to present to the Board.
3. The SHAC recommendations must comply with the instructional content requirements in law, be suitable for the subject and grade level for which the materials are intended, and be reviewed by academic experts in the subject and grade level for which the materials are intended.
4. The SHAC shall present its recommendations to the Board at a public meeting.
5. After the Board ensures the recommendations from the SHAC meet the standards in law, the Board shall take action on the recommendations by a record vote at a public meeting.

Curriculum Mastery	Promotion and course credit shall be based on mastery of the curriculum. Expectations and standards for promotion shall be established for each grade level, content area, and course and shall be coordinated with compensatory, intensive, and/or accelerated services. [See EHBC] The District shall comply with applicable state and federal requirements when determining methods for students with disabilities [see FB] or students who are English language learners [see EHBE and EKBA] to demonstrate mastery of the curriculum.
Students Receiving Special Education Services	Any modified promotion standards for a student receiving special education services shall be determined by the student's admission, review, and dismissal (ARD) committee and documented in the student's individualized education program (IEP). [See EHBA series and EKB]
Standards for Mastery	In addition to the factors in law that must be considered for promotion, mastery shall be determined as follows: <ol style="list-style-type: none">1. Course assignments and unit evaluation shall be used to determine student grades in a subject. An average of 70 or higher shall be considered a passing grade.2. Mastery of the skills necessary for success at the next level shall be validated by assessments that may either be incorporated into unit or final exams or may be administered separately. Mastery of at least 70 percent of the objectives shall be required.
Grades 1–8	In grades 1–8, promotion to the next grade level shall be based on an overall average of 70 or above on a scale of 100 based on course-level, grade-level standards (essential knowledge and skills) for all subject areas and a grade of 70 or above in language arts and mathematics and either science or social studies.
Grades 9–12	Grade-level advancement for students in grades 9–12 shall be earned by course credits. [See EI]
Accelerated Instruction	If a student fails to demonstrate proficiency on a state-mandated assessment, the student shall be provided accelerated instruction in accordance with state law. Additionally, students in grades 5 and 8 shall be subject to all provisions of GRADE ADVANCEMENT TESTING, below.
Grade Advancement Testing	Except when a student will be assessed in reading or mathematics above his or her enrolled grade level, students in grades 5 and 8 must meet the passing standard on the applicable state-mandated assessments in reading and mathematics to be promoted to the next grade level, in addition to the District's local standards for mastery and promotion.

~~Definition of 'Parent'~~ For purposes of this policy and decisions related to grade advancement requirements, a student's "parent" shall be defined to include either of the student's parents or guardians; a person designated by the parent, by means of a power of attorney or an authorization agreement as provided in Chapter 34 of the Family Code, to have responsibility for the student in all school-related matters [see FD]; a surrogate parent acting on behalf of a student with a disability; a person designated by the parent or guardian to serve on the grade placement committee (GPC) for all purposes; or in the event that a parent, guardian, or designee cannot be located, a person designated by the Superintendent or designee to act on behalf of the student. [See EIE(LEGAL)]

~~No Alternative Assessment Instrument~~ The District shall use only the statewide assessment instrument for the third testing opportunity.

~~Standards for Promotion Upon Appeal~~ If a parent initiates an appeal of his or her child's retention following the student's failure to demonstrate proficiency after the third testing opportunity, the GPC shall review all facts and circumstances in accordance with law.

~~The student shall not be promoted unless:~~

- ~~1. All members of the GPC agree that the student is likely to perform on grade level if given additional accelerated instruction during the following school year in accordance with the educational plan developed by the GPC; and~~
- ~~2. The student has completed required accelerated instruction in the subject area for which the student failed to demonstrate proficiency.~~

~~Whether the GPC decides to promote or to retain a student in this manner, the committee shall determine an accelerated instruction plan for the student for the following school year, providing for interim reports to the student's parent and opportunities for the parent to consult with the teacher or principal as needed. The principal or designee shall monitor the student's progress during the following school year to ensure that he or she is progressing in accordance with the plan.~~

~~Transfer Students~~ When a student transfers into the District having failed to demonstrate proficiency on applicable assessment instruments after two testing opportunities, a GPC shall convene for that student. The GPC shall review any available records of decisions regarding testing and accelerated instruction from the previous district and determine an accelerated instruction plan for the student.

ACADEMIC ACHIEVEMENT
RETENTION AND PROMOTION

EIE
(LOCAL)

~~If a parent initiates an appeal for promotion when a student transfers into the District having failed to demonstrate proficiency after three testing opportunities, the GPC shall review any available records of decisions regarding testing, accelerated instruction, retention, or promotion from the previous district and issue a decision in accordance with the District's standards for promotion.~~

~~**Assignments of
Retained Students**~~

~~A student not promoted to the next grade level shall remain at the same campus or shall be assigned to a similar campus setting.~~

~~**Reducing Student
Retention**~~

~~The District shall establish procedures designed to reduce retaining students at a grade level, with the ultimate goal being elimination of the practice of retaining students. [See EHBC]~~

Each student ~~Students at all grade levels~~ who ~~has~~ have been identified as being at risk of dropping out of school, ~~and who is~~ are not performing at grade level, or who did not perform satisfactorily on a state-mandated assessment shall be provided accelerated and/or compensatory educational services. ~~based on needs assessment. The principal shall ensure that each identified student is receiving services.~~

Accelerated Instruction

The District shall provide accelerated instruction in accordance with law if a student fails to perform satisfactorily on a state-mandated assessment.

Accelerated Learning Committee

When a student fails to perform satisfactorily on a math or reading state-mandated assessment in grades 3, 5, or 8, an accelerated learning committee shall develop a written educational plan in accordance with law. If a parent requests that the student be assigned to a particular teacher the following school year, the request shall be addressed in accordance with the District's administrative procedures.

A parent complaint about the content or implementation of the educational plan shall be filed in accordance with FNG. ~~The services provided each student shall be consistent with the goals and strategies established in the District and campus improvement plans and shall be reviewed for effectiveness at the close of each grading period. Parents shall be encouraged to participate in the planning of educational services for their child and shall be kept informed regarding the child's progress toward educational goals.~~

Parents of students who are not successful in meeting requirements for promotion shall be informed of any available options, such as an extended year program or summer school.

[See EIE]

Students in violation of the compulsory attendance law shall be reported to the District attendance officer, who may institute court action as provided by law.

Excused Absences

In addition to excused absences required by law, the District shall excuse absences for the following purposes. [A student shall be required to submit verification of these absences in accordance with administrative regulations.](#)

Higher Education Visits

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit an accredited institution of higher education. ~~A student shall be required to submit verification of such visits in accordance with administrative regulations.~~

Armed Services Enlistment

The District shall excuse a student 17 years of age or older for up to four days during his or her enrollment in high school for activities related to pursuing enlistment in a branch of the U.S. Armed Services or Texas National Guard. ~~A student shall be required to submit verification of such activities in accordance with administrative regulations.~~

Early Voting or Election Clerk

The District shall excuse a student for up to two days per school year to serve as an early voting or election clerk. ~~A student shall be required to submit verification of service in accordance with administrative regulations.~~

[Learner or Driver's License](#)

[The District shall excuse a student 15 years of age or older for one day during his or her enrollment in high school for each of the following:](#)

- [Visiting a driver's license office to obtain a learner license; or](#)
- [Visiting a driver's license office to obtain a driver's license.](#)

[For extracurricular activity absences, see FM.]

Withdrawal for Nonattendance

The District may initiate withdrawal of a student under the age of 19 for nonattendance under the following conditions:

1. The student has been absent ten consecutive school days; and
2. Repeated efforts by the attendance officer and/or principal to locate the student have been unsuccessful.

[For District-initiated withdrawal of students 19 or older, see FEA(LEGAL).]

Students Attending Homeschools

Students who are homeschooled are exempt from the compulsory attendance law to the same extent as students enrolled in other private schools.

ATTENDANCE
COMPULSORY ATTENDANCE

FEA
(LOCAL)

Adequate documentation of homeschooling for withdrawal shall consist of either a statement of withdrawal in accordance with FD(LOCAL) indicating the date homeschooling began, or a signed and dated letter from a parent or guardian indicating that his or her child is being homeschooled and the date the homeschooling began.

The District may request from a parent or guardian a letter of assurance that a child is being educated using a curriculum designed to meet basic education goals of reading, spelling, grammar, mathematics, and a study of good citizenship.

Enforcing
Compulsory
Attendance

If a parent or guardian refuses to submit a requested statement or letter, or if the District has evidence that a school-aged child is not being homeschooled within legal requirements, the District may investigate further and, if warranted, shall pursue legal action to enforce the compulsory attendance law.

Safe Schools Data

The Superintendent shall ensure that the District complies with Texas Education Agency (TEA) guidelines for the collection and maintenance of data regarding:

1. Mandatory expellable offenses committed at school or at a school-related or school-sponsored activity, on or off school property [see FOD]; and
2. Any student who becomes a victim of one of the following violent criminal offenses, as defined by the Penal Code, while on the premises of the school the student attends or while attending a school-sponsored or school-related activity, on or off school property:
 - a. Attempted murder;
 - b. Indecency with a child;
 - c. Aggravated kidnapping;
 - d. Aggravated assault on someone other than a District employee or volunteer;
 - e. Sexual assault or aggravated sexual assault against someone other than a District employee or volunteer;
 - f. Aggravated robbery; or
 - g. Continuous sexual abuse of a young child or [disabled individual children](#).

School Safety Transfers

The parent of a student who becomes a victim of a violent criminal offense as described in the state guidance for unsafe school choice options or who is assigned to a campus identified by TEA as persistently dangerous shall be offered a transfer to a safe public or charter school within the District.

For each transfer requested, the District shall explore transfer options, as appropriate. Options may include a transfer agreement with another school district.

From a Persistently Dangerous School

The parent of a student attending a school identified as persistently dangerous shall be provided notification of his or her right to request a transfer. Notification shall occur at least 14 days prior to the start of the school year or, for a student enrolling subsequently, upon the student's enrollment.

The parent must submit to the Superintendent an application for transfer. The Superintendent shall complete the transfer prior to the beginning of the school year, if applicable, or within 14 calendar days of the request for a subsequently enrolling student.

Any transfer arranged for a student from a campus identified by TEA as persistently dangerous shall be renewed so long as the campus from which the student transferred retains that designation.

The District shall maintain, in accordance with the District's record retention schedule, documentation of notification to parents of the transfer option, transfer applications submitted, and action taken.

For a Victim of a
Violent Criminal
Offense

Within 14 calendar days after a violent criminal offense described above occurs in or on the premises of the school the student attends or while attending a school-sponsored or school-related activity, on or off school property, the District shall notify the parent of a student who is a victim of the offense of the parent's right to request a transfer. The parent must submit to the Superintendent an application for transfer. The Superintendent shall approve or disapprove the request within 14 calendar days of its submission.

Any transfer arranged for a student who was a victim of a violent crime as described above shall be renewed so long as the threat to the student exists at the campus to which the student would typically be assigned.

For each offense, the District shall maintain for at least five years documentation of the nature and date of the offense, notification to the parent of the transfer option, transfer applications submitted, action taken, and other relevant information regarding the offense.

**Additional Transfer
Options**

In circumstances described by Education Code 25.0341, a parent of a student who has been the victim of a sexual assault, regardless of whether the offense occurred on or off school property, may request a transfer of the parent's child or the student assailant from the same campus.

[For other transfer provisions, see also FDA and FDB.]

This policy shall apply to a student who has not been in attendance for 90 percent of the days the class is offered.

Consideration of All Absences Considered

Except as otherwise provided by law, all absences incurred while enrolled in the District ~~All absences~~ shall be considered in determining whether a student has attended the required percentage of days under this policy.

Attendance Committees

The Board shall establish an attendance committee or as many committees as necessary for efficient implementation of Education Code 25.092.

The Superintendent ~~or designee~~ shall make the specific appointments in accordance with legal requirements.

Parental Notice of Excessive Absences

A student and the student's parent or guardian shall be given written notice prior to and at such time when a student's attendance in any class drops below 90 percent of the days the class is offered. When a student's attendance drops below 90 percent of the days the class is offered, the student, parent, or representative may request award of credit or a final grade by submitting a written petition to the appropriate attendance committee.

Petitions for credit or a final grade may be filed at any time the student receives notice but, in any event, no later than 30 days after the last day of classes.

The attendance committee shall review the student's entire attendance record and the reasons for absences and shall determine whether to award credit or a final grade. The attendance committee may also, whether a petition is filed or not, review the records of all students whose attendance drops below 90 percent of the days the class is offered.

All components of the plan for regaining credit must be completed by June 15 of the academic year being appealed for credit. Extensions may be given for students attending summer school.

A student ~~Students~~ who ~~has~~ ~~have~~ lost credit or ~~has~~ ~~have~~ not received a final grade because of excessive absences may regain credit or be awarded a final grade by fulfilling the requirements established by the attendance committee.

Personal Illness

~~The~~ ~~When a student's absence for personal illness exceeds four consecutive days, the~~ principal or attendance committee may require verification ~~that the student present a statement~~ from a ~~physical or health-care provider in accordance with administrative regulations~~ clinic verifying the illness or condition that caused the student's extended absence from school as a condition of

classifying an the absence for personal illness as one for which there are extenuating circumstances.

Best Interest Standard

In reaching consensus regarding if a student's student has established a questionable pattern of absences and how the student can be awarded credit principal or a final grade, the attendance committee shall attempt to ensure may require that its decision is in the best interest of the a-student. The Superintendent shall develop administrative regulations to document the attendance committee's decision present a physician's or clinic's statement of illness after a single day's absence as a condition of classifying the absence as one for which there are extenuating circumstances.

Guidelines on Extenuating Circumstances

The attendance committee shall consider whether a student has mastered the essential knowledge and skills and maintained passing grades in the course or subject. adhere to the following guidelines to determine attendance for award of credit or a final grade:

When Days of Attendance

1. ~~If~~ makeup work is completed satisfactorily, the attendance committee shall consider extracurricular absences and other excused absences as that are allowed under compulsory attendance requirements shall be considered days of attendance for award of credit or a final grade. [See FEA](LEGAL) at EXCUSED ABSENCES FOR COMPULSORY ATTENDANCE DETERMINATIONS.]

Transfers / Migrant Students

2. A transfer or migrant student incurs absences only after his or her enrollment in the District.

Documentation

3. The attendance committee shall consider the acceptability and authenticity of documented reasons for the student's absences.

Consideration of Control

4. ~~The~~ committee shall consider whether the reasons for the absences were ~~for reasons~~ out of the ~~student's or parent's~~ or student's control and.

Student's Academic Record

5. ~~The committee shall consider~~ whether documentation for or not the absence is acceptable ~~student has completed assignments, mastered the essential knowledge and skills, and maintained passing grades in the course or subject.~~

Information from Student or Parent

6. The student or parent shall be given an opportunity to present any information to the committee about the absences and to discuss ways to earn or regain credit or be awarded a final grade.

**Best Interest
Standard**

~~In reaching consensus regarding a student's absences, the committee shall attempt to ensure that its decision is in the best interest of the student. The Superintendent or designee shall develop administrative regulations addressing the committee's documentation of the decision.~~

**Imposing Conditions
for Awarding Credit
or a Final Grade**

The attendance committee shall consider the student's unique circumstances and, if necessary, shall ~~may~~ impose any of the following conditions for awarding students with excessive absences to regain credit or be awarded a final grade that permit the student to meet the instructional requirements of the class rather than assigning a student to attend a specified program for an amount of time equivalent to the student's absences. Conditions may include:

1. Maintaining attendance standards for the rest of the semester.
- ~~1.2.~~ 2. Completing additional assignments, as specified by the committee or teacher.
- ~~2.3.~~ 3. Attending tutorial sessions as scheduled, ~~which may include Saturday classes or before and after school programs.~~
- ~~3.~~ ~~Maintaining the attendance standards for the rest of the semester.~~
4. Completing other instructional programs, as specified by the committee.
5. Taking an examination to earn credit. [See EHDB]
6. Attending a flexible school day program.
7. Attending summer school.
8. Attending any other program deemed appropriate by the committee.

In all cases, the student must **also** earn a passing grade in order to receive credit.

Appeal Process

Appeals

The decision of the campus-level attendance committee to deny credit or a final grade may be appealed to a District-level attendance committee by the parent or guardian submitting to the Superintendent or designee a written request that includes the basis for disagreement with the decision of the campus-level committee.

**Program to Address
Child Sexual Abuse,
Trafficking, and
Maltreatment**

The District's program to address child sexual abuse, trafficking, and other maltreatment of children, as included in the District improvement plan and the student handbook, shall include:

1. Methods for increasing staff, student, and parent awareness regarding these issues, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim;
2. Age-appropriate, research-based antivictimization programs for students;
3. Actions that a child who is a victim should take to obtain assistance and intervention; and
4. Available counseling options for affected students.

Training

The District shall provide training to employees as required by law [and District policy](#). Training shall address techniques to prevent and recognize sexual abuse, trafficking, and all other maltreatment of children, including children with significant cognitive disabilities. [See DMA]

[See BBD for Board member training requirements and BJCB for Superintendent continuing education requirements.]

**Reporting Child
Abuse and Neglect**

Any person who has [reasonable](#) cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect has a legal responsibility, under state law, to immediately report the suspected abuse or neglect to an appropriate authority.

As defined in state law, child abuse and neglect include both sex and labor trafficking of a child.

The following individuals have an additional legal obligation to submit a written or oral report within 48 hours of learning of the facts giving rise to the suspicion of abuse or neglect:

1. Any District employee, agent, or contractor who suspects a child's physical or mental health or welfare has been adversely affected by abuse or neglect.
2. A professional who has [reasonable](#) cause to believe that a child has been or may be abused or neglected or may have been a victim of indecency with a child. A professional is anyone licensed or certified by the state who has direct contact with children in the normal course of duties for which the individual is licensed or certified.

A person is required to make a report if the person has [reasonable](#) cause to believe that an adult was a victim of abuse or neglect as a child and the person determines in good faith that disclosure of the information is necessary to protect the health and safety of another child or an elderly or disabled person.

[For parental notification requirements regarding an allegation of educator misconduct with a student, see FFF.]

Restrictions on Reporting

In accordance with law, an employee is prohibited from using or threatening to use a parent's refusal to consent to administration of a psychotropic drug or to any other psychiatric or psychological testing or treatment of a child as the sole basis for making a report of neglect, unless the employee has cause to believe that the refusal:

1. Presents a substantial risk of death, disfigurement, or bodily injury to the child; or
2. Has resulted in an observable and material impairment to the growth, development, or functioning of the child.

Making a Report

Reports may be made to any of the following:

1. A state or local law enforcement agency;
2. The Child Protective Services (CPS) division of the Texas Department of Family and Protective Services (DFPS) at (800) 252-5400 or the [Texas Abuse Hotline Website](#)¹;
3. A local CPS office; or
4. If applicable, the state agency operating, licensing, certifying, or registering the facility in which the suspected abuse or neglect occurred.

However, if the suspected abuse or neglect involves a person responsible for the care, custody, or welfare of the child, the report must be made to DFPS, unless the report is to the state agency that operates, licenses, certifies, or registers the facility where the suspected abuse or neglect took place; or the report is to the Texas Juvenile Justice Department as a report of suspected abuse or neglect in a juvenile justice program or facility. [As defined by law, a person responsible for the care, custody, or welfare of a child includes school personnel and volunteers and day-care workers. \[See FFG\(LEGAL\)\]](#)

An individual does not fulfill his or her responsibilities under the law by only reporting suspicion of abuse or neglect to a campus principal, school counselor, or another District staff member. Furthermore, the District is prohibited from requiring an employee

to first report his or her suspicion to a District or campus administrator.

Confidentiality

In accordance with state law, the identity of a person making a report of suspected child abuse or neglect shall be kept confidential and disclosed only in accordance with the rules of the investigating agency.

Immunity

A person who in good faith reports or assists in the investigation of a report of child abuse or neglect is immune from civil or criminal liability.

Failing to Report Suspected Child Abuse or Neglect

By failing to report suspicion of child abuse or neglect, an employee:

1. May be placing a child at risk of continued abuse or neglect;
2. Violates the law and may be subject to legal penalties, including criminal sanctions for knowingly failing to make a required report;
3. Violates Board policy and may be subject to disciplinary action, including possible termination of employment; and
4. May have his or her certification from the State Board for Educator Certification suspended, revoked, or canceled in accordance with 19 Administrative Code Chapter 249.

It is a criminal offense to coerce someone into suppressing or failing to report child abuse or neglect.

Responsibilities Regarding Investigations

In accordance with law, District officials shall be prohibited from:

1. Denying an investigator's request to interview a child at school in connection with an investigation of child abuse or neglect;
2. Requiring that a parent or school employee be present during the interview; or
3. Coercing someone into suppressing or failing to report child abuse or neglect.

District personnel shall cooperate fully and without parental consent, if necessary, with an investigation of reported child abuse or neglect. [See GKA]

¹ Texas Abuse Hotline Website: <http://www.txabusehotline.org>

Comprehensive System

The Superintendent shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled/inactive students shall be retained for the period of time required by the District records retention schedules. Only the records management department shall destroy a student's cumulative record. [See CPC]

Custodian of Records

The principal is custodian of all records for currently enrolled students. The records management officer is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

~~The Each~~ record custodian, ~~at respective sites~~, shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any documentation of discussion or action by an accelerated learning committee convened for the student.
5. Health services record, including:
 - a. The results of any tuberculin tests required by the District.

- b. [The findings of screening or health appraisal programs the District conducts or provides. \[See FFAA\]](#)
- c. [Immunization records. \[See FFAB\]](#)
- 6. [Attendance records.](#)
- 7. [Student questionnaires.](#)
- 8. [Records of teacher, school counselor, or administrative conferences with the student or pertaining to the student.](#)
- 9. [Verified reports of serious or recurrent behavior patterns.](#)
- 10. [Copies of correspondence with parents and others concerned with the student.](#)

[Records transferred from other districts ~~are specified~~ in which the student was enrolled. ~~FL\(REGULATION\).~~](#)

- 11. [Records pertaining to participation in extracurricular activities.](#)
- 12. [Information relating to student participation in special programs.](#)
- 13. [Records of fees assessed and paid.](#)
- 14. [Records pertaining to student and parent complaints.](#)
- 15. [Other records that may contribute to an understanding of the student.](#)

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the requester's identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or school counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school. Any confidential student records that are faxed shall be prefaced with a confidentiality statement.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to view the records during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
5. A person appointed to serve on a team to support the District's safe and supportive school program.

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

1. Working with the student;
2. Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;

3. Compiling statistical data;
4. Reviewing an education record to fulfill the official's professional responsibility; or
5. Investigating or evaluating programs.

Fees for Copies

Copies of records shall be available at a per copy cost, payable in advance, as specified in the annual notice to parents of their privacy rights.

Transcripts and Transfers of Records

The District may request transcripts from previously attended schools for students transferring into District schools; however, the ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the time line provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), Required Documentation] The District may return an education record to the school identified as the source of the record.

Records Responsibility for Students in Special Education

The director of special education shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at the department of special education.

Procedure to Amend Records

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within ten District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within ten District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that

they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

**Subpoenaed
Records**

All subpoenaed records shall be processed at the respective campus in which the student is currently enrolled. Subpoenaed records for students no longer enrolled at a District campus shall be processed through the records management department.

**Directory
Information**

The District has designated the following categories of information as directory information: student name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; degrees, honors, and awards received; dates of attendance; grade level; most recent educational institution attended; participation in officially recognized activities and sports; and weight and height of members of athletic teams.

Unless the parent objects to the use of his or her child's information for limited purposes, the school will not need to ask for parental permission each time the District wishes to use this information for the school-sponsored purposes listed.

A parent shall be permitted to object to the release of student directory information regarding his or her child.



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Dr. Anthony Sorola

SUBJECT: **DISCUSSION OF AND REQUEST FOR APPROVAL OF THE RESOLUTION OF THE BOARD DELEGATING AUTHORITY TO ACCEPT A CONTRACT EMPLOYEE'S RESIGNATION EFFECTIVE BEFORE THE END OF THE SCHOOL YEAR.**

DATE: November 16, 2021

The Board is being asked to consider delegating authority to accept a contract employee's resignation effective before the end of the school year.

Administrative Recommendation:

Approval to adopt the resolution pertaining to the delegation of authority to accept a Contract Employee's Resignation before the end of the school year. The delegation of authority will be to the Superintendent and also to the Executive Director of Human Resources or the Associate Superintendent of Athletics/Human Capital/Operations.

TERMINATION OF EMPLOYEMENT
RESIGNATION

**Exhibit A—Resolution of the Board Delegating Authority
to Accept a Contract Employee’s Resignation
Effective Before the End of the School Year**

WHEREAS, Education Code 21.105(b), .160(b), and .210(b) and DFE(LOCAL) provide that a contracted employee may resign effective before the end of the school year, with the consent of the Board or the Board’s designee; and

WHEREAS, in addition to the delegation of authority to the Superintendent in DFE(LOCAL), the Board seeks to also delegate authority to the [Executive Director of Human Resources or Associate Superintendent of Athletics/Human Capital/Operations](#) to accept a contract employee’s resignation when the resignation is effective before the end of the school year.

NOW THEREFORE BE IT RESOLVED that in addition to the delegation of authority to the Superintendent in DFE(LOCAL), the Board of [Ector County Independent](#) School District also delegates to the [Executive Director of Human Resources or Associate Superintendent of Athletics/Human Capital/Operations](#) authority to accept a contract employee’s resignation when the resignation is effective before the end of the school year.

The Superintendent or other person designated by Board action will either accept the resignation or submit the matter to the Board in order to pursue sanctions allowed by law.

The authority granted by this resolution is effective until the Board revokes such authority by further action.

Adopted this _____ (date) day of _____ (month), _____ (year), by the Board of Trustees.

Presiding Officer: _____

Secretary: _____



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Dr. Anthony Sorola

SUBJECT: **DISCUSSION OF AND REQUEST FOR APPROVAL OF THE RESOLUTION OF THE BOARD DELEGATING AUTHORITY TO ACCEPT A CONTRACT EMPLOYEE'S RESIGNATION EFFECTIVE AT THE END OF THE SCHOOL YEAR OR SUBMITTED BEFORE PENALTY-FREE RESIGNATION DATE.**

DATE: November 16, 2021

The Board is being asked to consider delegating authority to accept a contract employee's resignation effective at the end of the school year or submitted before the penalty-free resignation date.

Administrative Recommendation:

Approval to adopt the resolution pertaining to the delegation of authority to accept a Contract Employee's Resignation at the end of the school year or submitted before penalty-free resignation date. The delegation of authority will be to the Superintendent and also to the Directors of Human Resources or Executive Director of Human Resources or Associate Superintendent of Athletics/Human Capital/Operations.

Exhibit B—Resolution of the Board Delegating Authority to Accept a Contract Employee’s Resignation Effective at the End of the School Year or Submitted Before Penalty-Free Resignation Date

WHEREAS, Education Code 21.105(a), .160(a), and .210(a) and DFE(LOCAL) provide that a contracted employee may relinquish a teaching position and leave the District at the end of a school year without penalty by filing with the Board or the Board’s designee a written resignation not later than the 45th day before the first day of instruction of the following school year; and

WHEREAS, in addition to the delegation of authority to the Superintendent in DFE(LOCAL), the Board seeks to also delegate authority to the [Directors of Human Resources or Executive Director of Human Resources or Associate Superintendent of Athletics/Human Capital/Operations](#) to accept a contract employee’s written resignation effective at the end of the school year or submitted after the last day of the school year and before the penalty-free resignation date;

NOW THEREFORE BE IT RESOLVED that in addition to the delegation of authority to the Superintendent in DFE(LOCAL), the Board of [Ector County Independent](#) School District also delegates authority to the [Directors of Human Resources or Executive Director of Human Resources or Associate Superintendent of Athletics/Human Capital/Operations](#) to accept a contract employee’s written resignation effective at the end of the school year or submitted after the last day of the school year and before the penalty-free resignation period.

A resignation filed not later than the 45th day before the first day of instruction of the following school year is effective upon filing. The resignation cannot be rejected by the District or withdrawn by the employee, is accepted upon receipt by the Superintendent or other person designated by Board action, and requires no further action by the District.

The authority granted by this resolution is effective until the Board revokes such authority by further action.

Adopted this _____ (date) day of _____ (month), _____ (year), by the Board of Trustees.

Presiding Officer: _____

Secretary: _____



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: **DISCUSSION OF AND REQUEST FOR APPROVAL OF THE QUARTERLY INVESTMENT REPORT**

DATE: November 16, 2021

Attached is a quarterly report on District investments. The report represents investments for the months of July 2021 through September 2021. The District's investments are governed by state law and local policies. Every effort is made to maximize investment earnings while protecting the District's assets.

The report represented is in compliance with legislation that requires quarterly reporting.

Administrative Recommendation:

Approval of Quarterly Investment Report

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 QUARTERLY REPORT OF INVESTMENTS
 FOR THE PERIOD FROM JULY 1, 2021 THRU SEPTEMBER 30, 2021

	BEGINNING BALANCE @ COST		ADDITIONS	DEDUCTIONS		INTEREST EARNED		ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)
		No.		No.	AMOUNT							
RECAP												
ALL FUNDS												
GENERAL FUND	\$ 100,911,234.72	101	130,964,704.33	27	126,429,611.68	21,191.20	\$	105,467,518.94	70.12%	\$ 105,467,518.94	\$ 105,467,518.94	\$ -
SCHOOL NUTRITION FUND	903,598.49	0	-	0	-	52.26		903,650.75	0.60%	903,650.75	903,650.75	-
DEBT SERVICE FUND	18,500,284.28	3	377,606.81	2	10,933,470.13	692.49		7,945,113.45	5.28%	7,945,113.45	7,945,113.45	-
MEDICAL TRUST FUND	16,115,020.61	3	4,350,000.00	11	6,475,000.00	800.85		13,990,821.46	9.30%	13,990,821.46	13,990,821.46	-
WORKER'S COMP FUND	7,505,190.50	0	-	0	-	404.60		7,505,595.10	4.99%	7,505,595.10	7,505,595.10	-
SPECIAL FUNDS	149,762.65	0	-	0	-	8.65		149,771.30	0.10%	149,771.30	149,771.30	-
INSURANCE RECOVERY	12,940,264.55	1	1,499,724.30	0	-	339.18		14,440,328.03	9.60%	14,440,328.03	14,440,328.03	-
TOTAL	\$ 157,025,355.80	108	137,192,035.44	40	143,838,081.81	23,489.23	\$	150,402,799.03	100.00%	\$ 150,402,799.03	\$ 150,402,799.03	\$ -
ALL INVESTMENTS												
TEXPOOL	67,935,882.34	104	95,692,311.14	34	117,986,076.94	2,634.83		45,644,751.37	30.35%	45,644,751.37	45,644,751.37	-
TEXPOOL PRIME	33,382,177.34	3	40,000,000.00	3	25,850,000.00	7,744.88		47,539,922.22	31.61%	47,539,922.22	47,539,922.22	-
LONE STAR	687,744.97	0	-	0	-	8.86		687,753.83	0.46%	687,753.83	687,753.83	-
NEXBANK MONEY MARKET SAVINGS	9,997,473.28	0	-	0	-	10,084.01		10,007,557.66	6.65%	10,007,557.66	10,007,557.66	-
TEXSTAR	39,138,806.11	1	1,499,724.30	0	-	999.74		40,639,530.15	27.02%	40,639,530.15	40,639,530.15	-
TCG DIRECTED INVESTMENTS	5,883,271.76	0	-	3	2,004.87	2,016.91		5,883,283.80	3.91%	5,883,283.80	5,883,283.80	-
TOTAL	\$ 157,025,355.80	108	137,192,035.44	40	143,838,081.81	23,489.23	\$	150,402,799.03	100.00%	\$ 150,402,799.03	\$ 150,402,799.03	\$ -

NOTES:

Weighted Average Maturity for ECISD is 1 day for all bank accounts and pooled investments.

GASB Statement No. 31 requires all investments to be reported at fair market value (FMV) except for money market investments, investment with maturities less than 12 months at time of purchase and nonparticipating contracts (CD's). At 09/30/2021 none of the above investments are reported at FMV.

This quarterly report is in compliance with the investment strategy as established for the pooled investment fund and the Public Funds Investment Act, Texas Government Code (Chapter 2256).

PREPARED BY:

NOEMI JAQUEZ
 ASSISTANT DIRECTOR OF FINANCE

signature on file

ALBESSA CHAVEZ
 DIRECTOR OF FINANCE

signature on file

DEBORAH OTTMERS
 CHIEF FINANCIAL OFFICER

signature on file

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 QUARTERLY REPORT OF INVESTMENTS
 FOR THE PERIOD FROM JULY 1, 2021 THRU SEPTEMBER 30, 2021

	BEGINNING BALANCE @ COST		ADDITIONS No.	DEDUCTIONS No.	AMOUNT	INTEREST EARNED	ENDING BALANCE @ COST	%	AMORTIZED BOOK VALUE	MARKET (FAIR VALUE)	UNREALIZED GAIN (LOSS)
TEXPOOL											
GENERAL FUND	\$ 25,412,033.87	98	90,964,704.33	21	100,577,606.81	684.36	\$ 15,799,815.75	34.61%	\$ 15,799,815.75	\$ 15,799,815.75	\$ -
SCHOOL NUTRITION FUND	903,598.49	0	-	0	-	52.26	903,650.75	1.98%	903,650.75	903,650.75	-
DEBT SERVICE FUND	18,500,284.28	3	377,606.81	2	10,933,470.13	692.49	7,945,113.45	17.41%	7,945,113.45	7,945,113.45	-
MEDICAL TRUST FUND	16,115,020.61	3	4,350,000.00	11	6,475,000.00	800.85	13,990,821.46	30.65%	13,990,821.46	13,990,821.46	-
WORKER'S COMP FUND	6,855,182.44	0	-	0	-	396.22	6,855,578.66	15.02%	6,855,578.66	6,855,578.66	-
SPECIAL FUNDS	149,762.65	0	-	0	-	8.65	149,771.30	0.33%	149,771.30	149,771.30	-
TEXPOOL	\$ 67,935,882.34	104	95,692,311.14	34	117,986,076.94	2,634.83	\$ 45,644,751.37	100.00%	\$ 45,644,751.37	\$ 45,644,751.37	\$ -
% OF GRAND TOTAL	43.26%						30.35%				
TEXPOOL PRIME											
GENERAL FUND	\$ 33,382,177.34	3	40,000,000.00	3	25,850,000.00	7,744.88	\$ 47,539,922.22	100.00%	\$ 47,539,922.22	\$ 47,539,922.22	\$ -
TEXPOOL PRIME	\$ 33,382,177.34	3	40,000,000.00	3	25,850,000.00	7,744.88	\$ 47,539,922.22	100.00%	\$ 47,539,922.22	\$ 47,539,922.22	\$ -
% OF GRAND TOTAL	21.26%						31.61%				
LONE STAR											
GENERAL FUND	\$ 37,736.91	0	-	0	-	0.48	\$ 37,737.39	5.49%	\$ 37,737.39	\$ 37,737.39	\$ -
WORKER'S COMP FUND	650,008.06	0	-	0	-	8.38	650,016.44	94.51%	650,016.44	650,016.44	-
SPECIAL FUNDS	-	0	-	0	-	-	-	0.00%	-	-	-
INSURANCE RECOVERY	-	0	-	0	-	-	-	0.00%	-	-	-
LONE STAR	\$ 687,744.97	0	0.00	0	0.00	8.86	\$ 687,753.83	100.00%	\$ 687,753.83	\$ 687,753.83	\$ -
% OF GRAND TOTAL	0.44%						0.46%				
NEXBANK MONEY MARKET SAVINGS											
GENERAL FUND	\$ 9,997,473.28	0	-	0	-	10,084.01	\$ 10,007,557.66	100.00%	\$ 10,007,557.66	\$ 10,007,557.66	\$ -
MONEY MARKET	\$ 9,997,473.28	0	0.00	0	0.00	10,084.01	\$ 10,007,557.66	100.00%	\$ 10,007,557.66	\$ 10,007,557.66	\$ -
% OF GRAND TOTAL	6.37%						6.65%				
TEXSTAR											
GENERAL FUND	\$ 26,198,541.56	0	-	0	-	660.56	\$ 26,199,202.12	64.47%	\$ 26,199,202.12	\$ 26,199,202.12	\$ -
INSURANCE RECOVERY	12,940,264.55	1	1,499,724.30	0	-	339.18	14,440,328.03	35.53%	14,440,328.03	14,440,328.03	-
TEXSTAR	\$ 39,138,806.11	1	1,499,724.30	0	0.00	999.74	\$ 40,639,530.15	100.00%	\$ 40,639,530.15	\$ 40,639,530.15	\$ -
% OF GRAND TOTAL	24.93%						27.02%				
TCG DIRECTED INVESTMENTS											
GENERAL FUND	\$ 5,883,271.76	0	-	3	2,004.87	2,016.91	\$ 5,883,283.80	100.00%	\$ 5,883,283.80	\$ 5,883,283.80	\$ -
TCG DIRECTED INVESTMENTS	\$ 5,883,271.76	0	0.00	3	2,004.87	2,016.91	\$ 5,883,283.80	100.00%	\$ 5,883,283.80	\$ 5,883,283.80	\$ -
% OF GRAND TOTAL	3.75%						3.91%				
TOTAL ALL INVESTMENTS	\$ 157,025,355.80	108	137,192,035.44	40	143,838,081.81	23,489.23	\$ 150,402,799.03	100.00%	\$ 150,402,799.03	\$ 150,402,799.03	\$ -

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 QUARTERLY REPORT OF EARNINGS
 JULY 1, 2021 THRU SEPTEMBER 30, 2021

SUMMARY INVESTMENT EARNINGS
 (UNAUDITED)

<u>FUND</u>	<u>TEXPOOL</u>	<u>TEXPOOL PRIME</u>	<u>LONE STAR</u>	<u>TEXSTAR</u>	<u>NEXBANK MONEY MARKET SAVINGS</u>	<u>TCG DIRECTED INVESTMENTS</u>	<u>TOTAL</u>
GENERAL	\$ 684.36	\$ 7,744.88	\$ 0.48	\$ 660.56	\$ 10,084.01	\$ 2,016.91	\$ 21,191.20
FOOD SERVICE	52.26	-	-	-	-	-	52.26
DEBT SERVICE	692.49	-	-	-	-	-	692.49
MEDICAL TRUST	800.85	-	-	-	-	-	800.85
WORKER'S COMP	396.22	-	8.38	-	-	-	404.60
PERMANENT	8.65	-	-	-	-	-	8.65
INSURANCE REC	-	-	-	339.18	-	-	339.18
	<u>\$ 2,634.83</u>	<u>\$ 7,744.88</u>	<u>\$ 8.86</u>	<u>\$ 999.74</u>	<u>\$ 10,084.01</u>	<u>\$ 2,016.91</u>	<u>\$ 23,489.23</u>
PERCENT OF TOTAL	11.22%	32.97%	0.04%	4.26%	42.93%	8.59%	100.00%

SUMMARY OF VARIOUS EARNINGS RATES

<u>PERIOD</u>	<u>TEXPOOL</u>	<u>TEXPOOL PRIME</u>	<u>LONE STAR</u>	<u>TEXSTAR</u>	<u>NEXBANK MONEY MARKET SAVINGS</u>	<u>TCG DIRECTED INVESTMENTS</u>	<u>COMPARISON 90 DAY T-BILL</u>
JULY 2021	0.0189%	0.0655%	0.0051%	0.0100%	0.4000%	0.0100%	0.0500%
AUGUST 2021	0.0222%	0.0618%	0.0051%	0.0100%	0.4000%	0.0100%	0.0600%
SEPTEMBER 2021	0.0279%	0.0629%	0.0051%	0.0100%	0.4000%	0.0100%	0.0600%
OCTOBER 2021							
NOVEMBER 2021							
DECEMBER 2021							
JANUARY 2022							
FEBRUARY 2022							
MARCH 2022							
APRIL 2022							
MAY 2022							
JUNE 2022							
AVERAGE FOR PERIOD	<u>0.0230%</u> (2)	<u>0.0634%</u> (2)	<u>0.0051%</u> (2)	<u>0.0100%</u> (2)	<u>0.4000%</u> (2)	<u>0.0100%</u> (2)	<u>0.0567%</u> (3)



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Deborah Ottmers, Chief Financial Officer

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF ANNUAL FINANCIAL REPORT

DATE: November 16, 2021

Deborah Ottmers, Chief Financial Officer, will present the 2020-2021 school year annual financial report to the Board for approval. Catherine Speer, CPA of Whitley Penn LLP), the school District's external auditor, will provide the audit opinion and be available to answer questions related to the audit.

Administrative Recommendation:

Approval of Annual Financial Report



Ector County ISD

2020 - 2021

Annual Financial Report



Annual Financial and Compliance Report

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

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

53

EDUCATION CODE
TITLE 2. PUBLIC EDUCATION
SUBTITLE I. SCHOOL FINANCE AND FISCAL MANAGEMENT
CHAPTER 44. FISCAL MANAGEMENT
SUBCHAPTER A. SCHOOL DISTRICT FISCAL MANAGEMENT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

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

FINANCIAL SECTION

Independent Auditors' Report	1
Management's Discussion and Analysis	4
<u>Basic Financial Statements</u>	
Government Wide Statements:	
A-1 Statement of Net Position	13
B-1 Statement of Activities	15
Governmental Fund Financial Statements:	
C-1 Balance Sheet	17
C-2 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	19
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balance	20
C-4 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	22
Proprietary Fund Financial Statements:	

Page number at bottom center of each page

Page

Certificate of Board

CERTIFICATE OF BOARD

Ector County Independent School District Ector 068901
Name of School District County Co.-Dist. Number

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one): approved _____ disapproved _____ for the year ended June 30, 2021 at a meeting of the Board of Trustees of such school district on the _____ day of November, 2021.

Signature of Board Secretary

Signature of Board President

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

Board of Trustees

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

- President
- Vice President
- Secretary
- Member
- Member
- Member
- Member

Auditors will review during their presentation

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of

56

Clean/Unmodified opinion

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Ector County Independent School District, discuss and analyze the District's financial performance for the fiscal year ended June 30, 2021. Please read it in conjunction with the independent auditors' report beginning on page 1, and the District's Basic Financial Statements which begin on page 13.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 13 through 16). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 17) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or to external customers and how the sales revenues covered the expenses of the services. The remaining statements and fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the District.

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

**Table I
Ector County Independent School District
NET POSITION**

	Governmental Activities	
	2021	2020
Current and other assets	\$ 235,609,774	\$ 188,782,125
Capital assets	301,170,671	308,548,895
Total assets	536,780,445	497,331,020
Deferred charge on refunding	11,165,052	3,772,867
Deferred resource outflow for TRS	32,455,154	48,340,186
Deferred resource outflow for OPEB	16,266,836	17,801,991
Total deferred outflows of resources	59,887,042	69,915,044
Long-term liabilities	170,266,753	181,861,138
Net Pension liability	81,703,061	89,271,128
Net OPEB liability	95,940,818	119,423,267
Other liabilities	50,837,158	48,812,997
Total liabilities	398,747,790	439,368,530
Deferred resource inflow for TRS	19,620,085	17,603,340
Deferred resource inflow for TRS OPEB	74,762,626	56,822,244
Total deferred inflows of resources	94,382,711	74,425,584
Net position:		
Net Investment in Capital Assets	130,279,933	139,059,663
Restricted	37,871,917	21,750,764
Unrestricted	(64,614,864)	(107,358,477)
Total net position	\$ 103,536,986	\$ 53,451,950

Net position of the District's governmental activities increased approximately 94% from \$53,451,950 to \$103,536,986. Significant changes in net position from the prior year are explained as follows:

Total assets increased primarily because of an increase in investments and state funding receivables. The increase in investments was primarily due to increases in delinquent property tax revenues and state aid revenues. Net capital assets decreased primarily because of current year depreciation.

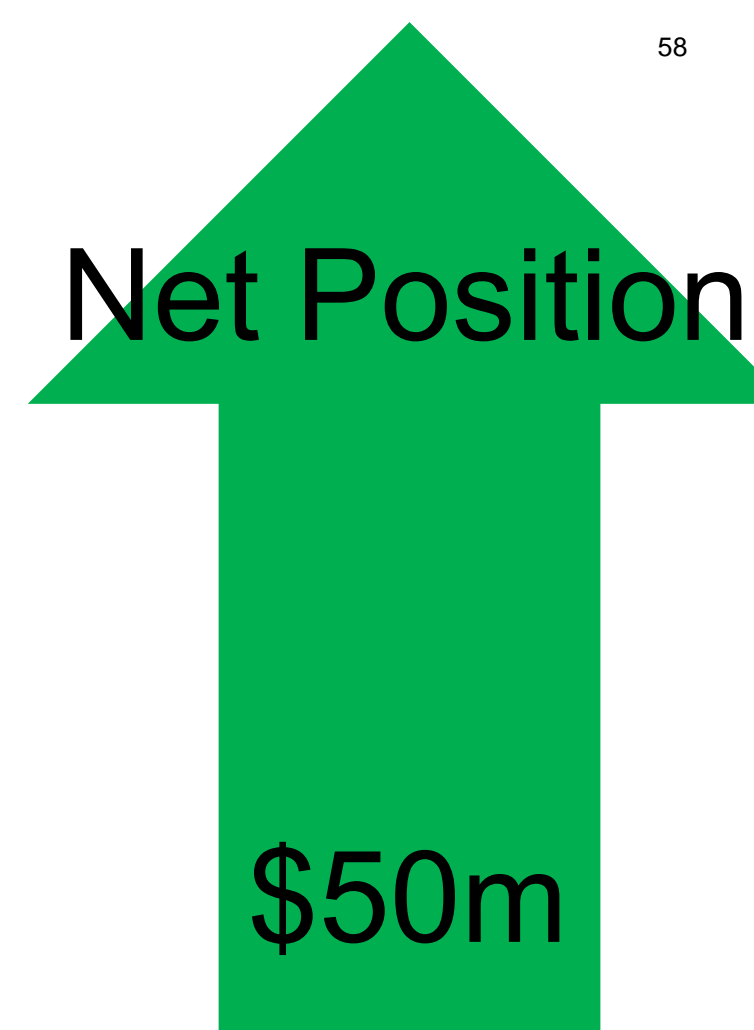


Table II
Ector County Independent School District
CHANGES IN NET POSITION

	Governmental Activities	
	2021	2020
Revenues:		
Program revenues:		
Charges for services	\$ 5,250,332	\$ 8,471,736
Operating grants and contributions	110,252,587	70,985,968
General revenues:		
Property taxes, levied for general purposes	154,880,595	158,310,697
Property taxes, levied for debt service	15,866,453	16,218,582
State aid – formula grants	108,165,294	113,414,183
Grants and contributions not restricted	130,530	103,359
Investment earnings	258,906	1,785,879
Miscellaneous local and intermediate revenue	30,722,002	7,576,603
Total revenue	425,526,699	376,867,007
Expenses:		
Instruction, curriculum and media services	209,491,199	199,069,688
Instructional and school leadership	30,406,476	28,924,898
Student support services	25,514,911	24,319,296
Child nutrition	16,433,897	16,250,153
Co-curricular activities	7,490,884	7,490,121
General administration	9,240,929	8,324,236
Facilities maintenance, security and data processing	74,505,847	55,898,039
Community services	1,514,732	1,431,690
Debt service	1,206,546	5,405,040
Other Intergovernmental charges	1,852,865	1,682,785
Total expenses	377,658,286	348,795,946
Increase in net position	47,868,413	28,071,061
Net position - beginning	53,451,950	25,380,889
Prior period adjustment to net position	2,216,623	-
Net position - ending	\$ 103,536,986	\$ 53,451,950

Revenue
\$49m

Expenses
\$29m

From C-3 schedule
Report pages 20 & 21
Modified accrual basis

Table III
Ector County Independent School District
ADJUSTMENTS TO NET POSITION

Description	Fund Statements	CASB68	CASB75	All Other GASB 34	Entity Wide Statement
Revenues:					
Program revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 5,250,332	\$ 5,250,332
Operating grants and contributions	-	-	-	110,252,587	110,252,587
General revenues:					
Property taxes, levied for general purposes	154,880,595	-	-	-	154,880,595
Property taxes, levied for debt service	15,866,453	-	-	-	15,866,453
State aid – formula grants	214,652,658	6,212,301	(3,295,991)	(109,403,674)	108,165,294
Grants and contributions not restricted	-	-	-	130,530	130,530
Investment earnings	240,158	-	-	18,748	258,906
Miscellaneous local and intermediate revenue	36,687,877	-	-	(5,965,875)	30,722,002
Total Revenue	422,327,741	6,212,301	(3,295,991)	282,648	425,526,699
Expenses:					
Instruction, curriculum and media services	196,421,559	13,008,574	(4,767,155)	4,828,221	209,491,199
Instructional and school leadership	28,910,377	1,590,690	(632,518)	537,927	30,406,476
Student support services	24,900,131	1,345,262	(522,383)	(208,098)	25,514,912
Child nutrition	14,741,019	608,977	(191,981)	1,275,882	16,433,897
Co-curricular activities	5,240,545	183,305	(68,708)	2,135,742	7,490,884
General administration	8,980,906	428,734	(178,843)	10,132	9,240,929
Facilities maintenance, security and data processing	74,680,678	1,165,020	(509,243)	(830,608)	74,505,847
Community Services	1,474,039	-	-	40,693	1,514,732
Debt service	20,472,748	-	-	(19,266,203)	1,206,545
Facilities Acquisition and Construction	333,213	-	-	(333,213)	-
Other Intergovernmental Charges	1,852,865	-	-	-	1,852,865
Total Expenditures	378,008,080	18,330,562	(6,870,831)	(11,809,525)	377,658,286
Excess (Deficiency) of Revenues Over (Under)	44,319,661	(12,118,261)	3,574,840	12,092,173	47,868,413
Other Sources (Uses):					
Capital Related Debt Issued	65,085,000	-	-	(65,085,000)	-
Sale of Real and Personal Property	99,049	-	-	(99,049)	-
Transfers In	506,410	-	-	(506,410)	-
Premium or Discount on Issuance of Bonds	9,605,859	-	-	(9,605,859)	-
Transfers Out (Use)	(506,410)	-	-	506,410	-
Other (Uses)	(74,005,019)	-	-	74,005,019	-
Total Sources (Uses)	784,889	-	-	(784,889)	-
Change in Net Position	45,104,550	(12,118,261)	3,574,840	11,307,284	47,868,413
Net Position - Beginning as Previously Stated	112,458,732	(58,534,282)	(158,443,520)	157,971,020	53,451,950
Prior Period Adjustment	-	1,784,551	432,072	-	2,216,623
Net Position - Ending	\$ 157,563,282	\$ (68,867,992)	\$(154,436,608)	\$ 169,278,304	\$ 103,536,986

From B-1 schedule
Report pages 15 & 16
Accrual basis

Education Foundation

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

Data Control Codes	1 Primary Government	4 Component Unit
	Governmental Activities	Component Unit
ASSETS		
1110 Cash and Cash Equivalents	\$ 6,980,771	\$ 515,119
1120 Current Investments	157,025,356	6,132,555
1220 Property Taxes - Delinquent	20,348,196	-
1230 Allowance for Uncollectible Taxes	(13,272,873)	-
1240 Due from Other Governments	62,671,378	-
1290 Other Receivables, Net	59,304	5,614
1300 Inventories	482,571	-
1410 Prepayments	1,315,071	15,473
Capital Assets:		
1510 Land	12,111,272	-
1520 Buildings, Net	274,588,908	-
1530 Furniture and Equipment, Net	4,865,065	-
1540 Other Capital Assets, Net	9,309,871	-
1560 Library Books and Media, Net	13,142	-
1580 Construction in Progress	282,413	-
1000 Total Assets	536,780,445	6,668,761
DEFERRED OUTFLOWS OF RESOURCES		
1701 Deferred Charge for Refunding	11,165,052	-
1705 Deferred Outflow Related to TRS Pension	32,455,154	-
1706 Deferred Outflow Related to TRS OPEB	16,266,836	-
1700 Total Deferred Outflows of Resources	59,887,042	-



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

Data Control Codes	1 Primary Government	4 Component Unit
	Governmental Activities	Component Unit
LIABILITIES		
2110 Accounts Payable	6,407,393	109,755
2120 Short Term Debt Payable	15,031	41,363
2140 Interest Payable	2,076,278	-
2150 Payroll Deductions and Withholdings	4,010,083	-
2160 Accrued Wages Payable	13,853,036	-
2180 Due to Other Governments	19,794,862	-
2200 Accrued Expenses	4,438,054	44,276
2300 Unearned Revenue	242,421	-
Noncurrent Liabilities:		
2501 Due Within One Year: Loans, Note, Leases, etc.	9,221,341	-
Due in More than One Year:		
2502 Bonds, Notes, Leases, etc.	161,045,412	-
2540 Net Pension Liability (District's Share)	81,703,061	-
2545 Net OPEB Liability (District's Share)	95,940,818	-
2000 Total Liabilities	398,747,790	195,394
DEFERRED INFLOWS OF RESOURCES		
2605 Deferred Inflow Related to TRS Pension	19,620,085	-
2606 Deferred Inflow Related to TRS OPEB	74,762,626	-
2600 Total Deferred Inflows of Resources	94,382,711	-
NET POSITION		
3200 Net Investment in Capital Assets	130,279,933	-
3850 Restricted for Debt Service	15,524,454	-
3860 Restricted for Capital Projects	5,763,480	-
3870 Restricted for Campus Activities	844,064	-
3880 Restricted for Scholarships	75,542	347,213
3890 Restricted for Other Purposes	15,664,377	-
3900 Unrestricted	(64,614,864)	6,126,154
3000 Total Net Position	\$ 103,536,986	\$ 6,473,367

Basis of Accounting: Accrual

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	1	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Expenses	3 Charges for Services	4 Operating Grants and Contributions	6 Primary Government Governmental Activities
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
11 Instruction	\$ 196,058,732	\$ 1,424,340	\$ 42,206.9	\$ (152,427,418)	\$ -
12 Instructional Resources and Media Services	2,598,822	-	303.6	(2,295,189)	-
13 Curriculum and Instructional Staff Development	10,833,645	-	6,575.1	(4,258,498)	-
21 Instructional Leadership	6,459,358	-	867.0	(5,592,291)	-
23 School Leadership	23,947,118	-	3,564.5	(20,382,545)	-
31 Guidance, Counseling, and Evaluation Services	13,042,632	-	1,820.9	(11,221,643)	-
32 Social Work Services	1,026,836	-	233.4	(793,427)	-
33 Health Services	2,942,992	28,474	494.3	(2,420,196)	-
34 Student (Pupil) Transportation	8,502,451	-	644.5	(7,857,923)	-
35 Food Services	16,433,897	96,089	15,128.6	(1,209,117)	-
36 Extracurricular Activities	7,490,884	269,762	434.4	(6,786,672)	-
41 General Administration	0,240,070	3,402,407	11,406.5	5,568,010	-
51 Facilities Maintenance and Operations	49,043,931	29,260	18,283.3	(30,731,294)	-
52 Security and Monitoring Services	3,173,036	-	2,056.9	(1,116,078)	-
53 Data Processing Services	22,288,880	-	5,853.2	(16,435,677)	-
61 Community Services	1,514,732	-	378.7	(1,135,998)	-
72 Debt Service - Interest on Long-Term Debt	522,194	-	-	(522,194)	-
73 Debt Service - Bond Issuance Cost and Fees	684,352	-	-	(684,352)	-
99 Other Intergovernmental Charges	1,852,865	-	-	(1,852,865)	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 377,658,286	\$ 5,250,332	\$ 110,252.5	(262,155,367)	-
Component Unit:					
1C Nonmajor Component Unit	\$ 980,020	\$ -	\$ -	-	(980,020)
[TC] TOTAL COMPONENT UNIT:	\$ 980,020	\$ -	\$ -	-	(980,020)
General Revenues:					
Taxes:					
MT Property Taxes, Levied for General Purposes				154,880,595	-
DT Property Taxes, Levied for Debt Service				15,866,453	-
SF State Aid - Formula Grants				108,165,294	-
GC Grants and Contributions not Restricted				130,530	-
IE Investment Earnings				258,906	453,486
MI Miscellaneous Local and Intermediate Revenue				30,722,002	3,785,394
TR Total General Revenues				310,023,780	4,238,880
CN Change in Net Position				47,868,413	3,258,860
NB Net Position - Beginning (Restated)				55,668,573	3,214,507
NE Net Position - Ending				\$ 103,536,986	\$ 6,473,367

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

Data Control Codes	10 General Fund	20 ESSER II CRRSA	40 Insurance Recovery Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
ASSETS						
1110 Cash and Cash Equivalents	\$ 4,775,749	\$ -	\$ -	\$ -	\$ -	\$ -
1120 Investments - Current	100,911,235	-	12,940,265	5,378	891,051	5,672,178
1220 Property Taxes - Delinquent	18,467,755	-	-	18,500,284	1,053,361	133,405,145
1230 Allowance for Uncollectible Taxes	(12,046,285)	-	-	1,880,441	-	20,348,196
1240 Due from Other Governments	36,923,242	20,792,045	-	(1,226,588)	-	(13,272,873)
1260 Due from Other Funds	23,989,206	-	3,218,965	-	4,956,091	62,671,378
1290 Other Receivables	59,304	-	-	-	6,673,865	33,882,036
1300 Inventories	25,907	-	-	-	-	59,304
1410 Prepayments	1,315,071	-	-	-	456,664	482,571
1000 Total Assets	\$ 174,421,184	\$ 20,792,045	\$ 16,159,230	\$ 19,159,515	\$ 14,031,032	\$ 244,563,006
LIABILITIES						
2110 Accounts Payable	\$ 3,697,209	\$ -	\$ 1,183,707	\$ -	\$ 697,143	\$ 5,578,059
2120 Short Term Debt Payable - Current	15,031	-	-	-	-	15,031
2150 Payroll Deductions and Withholdings Payable	3,924,407	-	-	-	85,676	4,010,083
2160 Accrued Wages Payable	13,028,510	-	-	-	824,526	13,853,036
2170 Due to Other Funds	6,489,748	20,792,045	-	1,537,544	5,021,681	33,841,018
2180 Due to Other Governments	19,788,852	-	-	6,010	-	19,794,862
2200 Accrued Expenditures	2,822,246	-	-	-	10,066	2,832,312
2000 Total Liabilities	49,766,003	20,792,045	1,183,707	1,543,554	6,639,092	79,924,401
DEFERRED INFLOWS OF RESOURCES						
2601 Unavailable Revenue - Property Taxes	6,421,470	-	-	653,853	-	7,075,323
2600 Total Deferred Inflows of Resources	6,421,470	-	-	653,853	-	7,075,323
FUND BALANCES						
Nonspendable Fund Balance:						
3410 Inventories	25,907	-	-	-	456,664	482,571
Restricted Fund Balance:						
3450 Federal or State Funds Grant Restriction	-	-	-	-	5,306,816	5,306,816
3480 Retirement of Long-Term Debt	-	-	-	16,962,108	-	16,962,108
3490 Other Restricted Fund Balance	-	-	-	-	487,826	487,826
Committed Fund Balance:						
3510 Construction	13,178,012	-	-	-	-	13,178,012
3530 Capital Expenditures for Equipment	8,679,067	-	-	-	-	8,679,067
3540 Self Insurance	1,000,000	-	-	-	-	1,000,000
3545 Other Committed Fund Balance	-	-	14,975,523	-	844,064	15,819,587
Assigned Fund Balance:						
3550 Construction	5,000,000	-	-	-	-	5,000,000
3570 Capital Expenditures for Equipment	1,000,000	-	-	-	-	1,000,000
3590 Other Assigned Fund Balance	18,342,236	-	-	-	-	18,342,236
3600 Unassigned Fund Balance	71,008,489	-	-	-	296,570	71,305,059
3000 Total Fund Balances	118,233,711	-	14,975,523	16,962,108	7,391,940	157,563,282
4000 Total Liabilities, Deferred Inflows & Fund Balances	\$ 174,421,184	\$ 20,792,045	\$ 16,159,230	\$ 19,159,515	\$ 14,031,032	\$ 244,563,006

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Report Page 20 & 21
Exhibit C-3

Data Control Codes	10 General Fund	20 ESSER II CRRSA	40 Insurance Recovery Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:						
5700 Total Local and Intermediate Sources	\$ 159,942,235	\$ -	\$ 29,168,718	\$ 16,215,495	\$ 2,348,635	\$ 207,675,083
5800 State Program Revenues	134,157,478	-	-	216,569	2,438,835	136,812,882
5900 Federal Program Revenues	12,472,945	24,239,101	-	-	41,127,730	77,839,776
5020 Total Revenues	306,572,658	24,239,101	29,168,718	16,432,064	45,915,200	422,327,741
EXPENDITURES:						
Current:						
0011 Instruction	160,914,563	5,699,883	-	-	17,204,098	183,818,544
0012 Instructional Resources and Media Services	2,251,631	67,490	-	-	210	2,319,331
0013 Curriculum and Instructional Staff Development	4,617,279	103,077	-	-	5,563,328	10,283,684
0021 Instructional Leadership	5,929,180	162,892	-	-	111,614	6,203,686
0023 School Leadership	20,727,548	835,697	-	-	1,143,446	22,706,691
0031 Guidance, Counseling, and Evaluation Services	12,034,129	-	-	-	499,881	12,534,010
0032 Social Work Services	872,228	-	-	-	153,785	1,026,013
0033 Health Services	2,633,099	49,764	-	-	136,312	2,819,175
0034 Student (Pupil) Transportation	8,519,024	-	-	-	1,909	8,520,933
0035 Food Services	93,165	-	-	-	14,647,854	14,741,019
0036 Extracurricular Activities	5,193,294	18,740	-	-	28,511	5,240,545
0041 General Administration	8,566,554	-	-	-	414,352	8,980,906
0051 Facilities Maintenance and Operations	19,394,698	13,688,367	14,193,195	-	2,726,798	50,003,058
0052 Security and Monitoring Services	1,480,084	1,529,108	-	-	235,176	3,244,368
0053 Data Processing Services	16,840,096	2,084,083	-	-	2,509,073	21,433,252
0061 Community Services	1,345,375	-	-	-	128,664	1,474,039
Debt Service:						
0071 Principal on Long-Term Debt	2,585,409	-	-	11,350,000	-	13,935,409
0072 Interest on Long-Term Debt	140,730	-	-	5,712,257	-	5,852,987
0073 Bond Issuance Cost and Fees	-	-	-	684,352	-	684,352
Capital Outlay:						
0081 Facilities Acquisition and Construction	296,713	-	-	-	36,500	333,213
Intergovernmental:						
0099 Other Intergovernmental Charges	1,852,865	-	-	-	-	1,852,865
6030 Total Expenditures	276,287,664	24,239,101	14,193,195	17,746,609	45,541,511	378,008,080
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	30,284,994	-	14,975,523	(1,314,545)	373,689	44,319,661
OTHER FINANCING SOURCES (USES):						
7911 Capital Related Debt Issued	-	-	-	65,085,000	-	65,085,000
7912 Sale of Real and Personal Property	99,049	-	-	-	-	99,049
7915 Transfers In	-	-	-	-	506,410	506,410
7916 Premium or Discount on Issuance of Bonds	-	-	-	9,605,859	-	9,605,859
8911 Transfers Out (Use)	(506,410)	-	-	-	-	(506,410)
8949 Other (Uses)	-	-	-	(74,005,019)	-	(74,005,019)
7080 Total Other Financing Sources (Uses)	(407,361)	-	-	685,840	506,410	784,889
1200 Net Change in Fund Balances 0100 Fund	29,877,633	-	14,975,523	(628,705)	880,099	45,104,550
Balance - July 1 (Beginning Restated)	88,356,078	-	-	17,590,813	6,511,841	112,458,732
3000 Fund Balance - June 30 (Ending)	\$ 118,233,711	\$ -	\$ 14,975,523	\$ 16,962,108	\$ 7,391,940	\$ 157,563,282

Similar to what is provided in monthly board meetings

Printed in newspaper

Basis of Accounting: Modified Accrual

Proprietary/ Internal Service Funds

- These funds are established to account for any activity that provides services on a cost reimbursement basis within the district.
- Funds include the following:
 - **Housing Fund**
 - **Workers Compensation Fund**
 - **Medical Trust Fund**
- Net Position of nearly \$23 million
- Details of the funds can be found on
 - Combining Statements H-3 and H-4 and H-5
 - Report pages 85 and 86 and 87

Fiduciary/Custodial Funds

- These funds are established to account for any activity that are held in trust for others. They are managed by the ISD, but not owned by the ISD.
- Funds include the following:
 - **Student Activity Funds at the campuses**
- Assets and Liabilities are nearly \$1.1 million
- The District does not own these funds, but we take care of them
- Details of all the funds are **not** detailed in combining statements in the report

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

67

37 pages of notes and charts

Notes to the Financial Statements

Report pages 28-37

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

- II. Stewardship, Compliance, and Accountability
 - A. Budgetary Data
 - B. Variances from Final Adopted Budget
 - C. Deficit Fund Equity

68

Notes to the Financial Statements

- III. Detailed Notes on all Funds and Account Groups
 - A. Deposits and Investments
 - B. Property Taxes
 - C. Delinquent Taxes Receivable
 - D. Inter-fund Balances and Transfers
 - E. Disaggregation of Receivables and Payables
 - F. Capital Asset Activity
 - G. Bonds Payable
 - H. Commitments under Operating Leases
 - I. Accumulated Unpaid Vacation and Sick Leave Benefits
 - J. Defined Benefit Pension Plan
 - K. Defined Other Post-Employment Plans
 - L. Risk Management

Notes to the Financial Statements

- III. Detailed Notes on all Funds and Account Groups
 - M. Changes in Long-Term Liabilities
 - N. Prior Period Adjustment
 - O. Due from State and Federal Agencies
 - P. Revenue from Local and Intermediate Sources
 - Q. Contingent Liabilities
 - R. Shared Service Arrangements
 - S. Construction Commitment
 - T. Arbitrage Compliance
 - U. Tax Abatements
 - V. Student Activity Funds
 - W. Subsequent Events

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2021

Report page 65

Final net
 Variances:

Revenue and
 expenditures lower
 due to ESSER II
 supplant notification
 after final budget
 amendments

(ESSER II is
 reported in
 Fund 281)

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 168,865,254	\$ 161,730,004	\$ 159,942,235	\$ (1,787,769)
5800 State Program Revenues	136,163,746	154,229,352	134,157,478	(20,071,874)
5900 Federal Program Revenues	2,100,000	8,683,172	12,472,945	3,789,773
5020 Total Revenues	307,129,000	324,642,528	306,572,658	(18,069,870)
EXPENDITURES:				
Current:				
0011 Instruction	184,054,708	180,840,646	160,914,563	19,926,083
0012 Instructional Resources and Media Services	2,665,093	2,494,182	2,251,631	242,551
0013 Curriculum and Instructional Staff Development	6,385,873	6,471,528	4,617,279	1,854,249
0021 Instructional Leadership	6,314,483	6,600,742	5,929,180	671,562
0023 School Leadership	20,325,522	23,734,871	20,727,548	3,007,323
0031 Guidance, Counseling, and Evaluation Services	11,231,935	13,164,707	12,034,129	1,130,578
0032 Social Work Services	919,660	1,270,114	872,228	397,886
0033 Health Services	2,638,775	2,929,376	2,633,099	296,277
0034 Student (Pupil) Transportation	10,017,309	10,066,848	8,519,024	1,547,824
0035 Food Services	86,512	118,966	93,165	25,801
0036 Extracurricular Activities	6,148,134	5,994,734	5,193,294	801,440
0041 General Administration	8,564,766	9,362,415	8,566,554	795,861
0051 Facilities Maintenance and Operations	33,584,867	51,352,440	19,394,698	31,957,742
0052 Security and Monitoring Services	3,256,239	3,188,672	1,480,084	1,708,588
0053 Data Processing Services	7,170,304	19,807,127	16,840,096	2,967,031
0061 Community Services	1,374,337	1,502,584	1,345,375	157,209
Debt Service:				
0071 Principal on Long-Term Debt	400,000	2,585,410	2,585,409	1
0072 Interest on Long-Term Debt	100,000	140,730	140,730	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	15,000	840,706	296,713	543,993
Intergovernmental:				
0099 Other Intergovernmental Charges	1,875,483	1,920,483	1,852,865	67,618
6030 Total Expenditures	307,129,000	344,387,281	276,287,664	68,099,617
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(19,744,753)	30,284,994	50,029,747
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	99,000	99,049	49
8911 Transfers Out (Use)	-	(551,000)	(506,410)	44,590
7080 Total Other Financing Sources (Uses)	-	(452,000)	(407,361)	44,639
1200 Net Change in Fund Balances	-	(20,196,753)	29,877,633	50,074,386
0100 Fund Balance - July 1 (Beginning)	88,356,078	88,356,078	88,356,078	-
3000 Fund Balance - June 30 (Ending)	\$ 88,356,078	\$ 68,159,325	\$ 118,233,711	\$ 50,074,386

Combining Balance Sheet Nonmajor Governmental Funds

31 Funds

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	Total Nonmajor Governmental Funds	
ASSETS						
1110	Cash and Cash Equivalents	\$ 10,411	\$ -	\$ -	\$ 36,576	\$ 891,051
1120	Investments - Current	-	-	-	903,598	1,053,361
1240	Due from Other Governments	1,037,110	1,014,211	26,212	14,336	4,956,091
1260	Due from Other Funds	-	7,448	-	5,898,981	6,673,865
1300	Inventories	-	-	-	456,664	456,664
1000	Total Assets	\$ 1,047,521	\$ 1,021,659	\$ 26,212	\$ 7,310,155	\$ 14,031,032
LIABILITIES						
2110	Accounts Payable	\$ 86,007	\$ 207	\$ -	\$ 322,525	\$ 697,143
2150	Payroll Deductions and Withholdings Payable	22,557	33,875	661	2,604	85,676
2160	Accrued Wages Payable	218,758	355,867	11,153	58,143	824,526
2170	Due to Other Funds	720,199	631,710	14,398	1,153,337	5,021,681
2200	Accrued Expenditures	-	-	-	10,066	10,066
2000	Total Liabilities	1,047,521	1,021,659	26,212	1,546,675	6,639,092
FUND BALANCES						
Nonspendable Fund Balance:						
3410	Inventories	-	-	-	456,664	456,664
Restricted Fund Balance:						
3450	Federal or State Funds Grant Restriction	-	-	-	5,306,816	5,306,816
3490	Other Restricted Fund Balance	-	-	-	-	487,826
Committed Fund Balance:						
3545	Other Committed Fund Balance	-	-	-	-	844,064
3600	Unassigned Fund Balance	-	-	-	-	296,570
3000	Total Fund Balances	-	-	-	5,763,480	7,391,940
4000	Total Liabilities and Fund Balances	\$ 1,047,521	\$ 1,021,659	\$ 26,212	\$ 7,310,155	\$ 14,031,032

72

Total = column on
Exhibit C-1
on page 18

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

Report pages 79-84
Exhibit H-2

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	Total Nonmajor Governmental Funds
REVENUES:					
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ 97,266	\$ 2,348,635
5800 State Program Revenues	-	-	-	388,914	2,438,835
5900 Federal Program Revenues	6,458,666	6,378,643	171,094	1,460,891	41,127,730
5020 Total Revenues	6,458,666	6,378,643	171,094	1,947,071	45,915,200
EXPENDITURES:					
Current:					
0011 Instruction	2,315,102	6,222,250	171,094	-	17,204,098
0012 Instructional Resources and Media Services	-	-	-	-	210
0013 Curriculum and Instructional Staff Development	3,646,468	-	-	-	5,563,328
0021 Instructional Leadership	49,664	-	-	-	111,614
0023 School Leadership	28,014	-	-	-	1,143,446
0031 Guidance, Counseling, and Evaluation Services	81,664	155,615	-	-	499,881
0032 Social Work Services	89,391	-	-	-	153,785
0033 Health Services	-	-	-	-	136,312
0034 Student (Pupil) Transportation	1,131	778	-	-	1,909
0035 Food Services	-	-	-	1,680,610	14,647,854
0036 Extracurricular Activities	-	-	-	-	28,511
0041 General Administration	-	-	-	-	414,352
0051 Facilities Maintenance and Operations	-	-	-	48,145	2,726,798
0052 Security and Monitoring Services	-	-	-	-	235,176
0053 Data Processing Services	143,488	-	-	-	2,509,073
0061 Community Services	103,744	-	-	-	128,664
Capital Outlay:					
0081 Facilities Acquisition and Construction	-	-	-	-	36,500
6030 Total Expenditures	6,458,666	6,378,643	171,094	1,728,755	45,541,511
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	218,316	373,689
OTHER FINANCING SOURCES (USES):					
7915 Transfers In	-	-	-	-	506,410
1200 Net Change in Fund Balance	-	-	-	218,316	880,099
0100 Fund Balance - July 1 (Beginning Restated)	-	-	-	5,545,164	6,511,841
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ 5,763,480	\$ 7,391,940

73

Total = column on
Exhibit C-3
on page 21

EXHIBIT H-3

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2021

	715 ECISD Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 300,818	\$ -	\$ 1,007,775	\$ 1,308,593
Investments - Current	-	7,505,190	16,115,021	23,620,211
Due from Other Funds	5,962	1,991,531	-	1,997,493
Total Current Assets	306,780	9,496,721	17,122,796	26,926,297
Noncurrent Assets:				
Capital Assets:				
Land	54,012	-	-	54,012
Buildings and Improvements	3,663,335	-	-	3,663,335
Depreciation on Buildings	(487,202)	-	-	(487,202)
Total Noncurrent Assets	3,230,145	-	-	3,230,145
Total Assets	3,536,925	9,496,721	17,122,796	30,156,442
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,219	-	828,115	829,334
Due to Other Funds	10,952	2,027,559	-	2,038,511
Accrued Expenses	-	461,123	2,260,960	2,722,083
Total Current Liabilities	12,171	2,488,682	3,089,075	5,589,928
NonCurrent Liabilities:				
Other Long-Term Debt - Due in More than One Year	-	1,879,467	-	1,879,467
Total Noncurrent Liabilities	-	1,879,467	-	1,879,467
Total Liabilities	12,171	4,368,149	3,089,075	7,469,395
NET POSITION				
Unrestricted Net Position	3,524,754	5,128,572	14,033,721	22,687,047
Total Net Position	\$ 3,524,754	\$ 5,128,572	\$ 14,033,721	\$ 22,687,047

74

healthy

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	715 ECISD Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
OPERATING REVENUES:				
Employee and Employer Premiums	\$ -	\$ 1,019,854	\$ 27,608,936	\$ 28,628,790
Rent Revenue	349,115	-	-	349,115
Stop Loss Reimbursement	-	6,621	110,820	117,441
Total Operating Revenues	349,115	1,026,475	27,719,756	29,095,346
OPERATING EXPENSES:				
Claims and Prescriptions	-	421,749	25,792,128	26,213,877
Professional and Contracted Services	311,472	56,340	33,000	400,812
Supplies and Materials	41,935	-	-	41,935
Other Operating Costs	-	-	2,617,543	2,617,543
Depreciation Expense	87,004	-	-	87,004
Total Operating Expenses	440,411	478,089	28,442,671	29,361,171
Operating Income (Loss)	(91,296)	548,386	(722,915)	(265,825)
NONOPERATING REVENUES (EXPENSES):				
Earnings from Temporary Deposits & Investments	-	6,447	13,198	19,645
Total Nonoperating Revenues (Expenses)	-	6,447	13,198	19,645
Change in Net Position	(91,296)	554,833	(709,717)	(246,180)
Total Net Position - July 1 (Beginning)	3,616,050	4,573,739	14,743,438	22,933,227
Total Net Position - June 30 (Ending)	\$ 3,524,754	\$ 5,128,572	\$ 14,033,721	\$ 22,687,047

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED JUNE 30, 2021

Last 10 Years	(1) Tax Rates		(3) Assessed/Appraised Value for School Tax Purposes	(10) Beginning Balance 7/1/2020	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2021
	Maintenance	Debt Service							
2012 and prior years	Various	Various	\$ 9,565,177,000	\$ 3,014,556	\$ -	\$ 60,147	\$ 5,494	\$ (62,484)	\$ 2,886,431
2013	1.040000	0.079500	10,232,624,000	463,473	-	21,859	1,671	(444)	439,499
2014	1.040000	0.121000	11,598,844,880	663,534	-	38,422	4,470	(1,659)	618,983
2015	1.040000	0.121000	13,401,694,166	1,051,941	-	91,001	10,588	(3,274)	947,078
2016	1.040000	0.110000	14,256,078,650	1,037,826	-	50,450	5,336	(1,258)	980,782
2017	1.040000	0.110000	13,190,683,066	1,450,570	-	102,025	10,791	2,702	1,340,456
2018	1.040000	0.109600	11,855,872,243	1,740,612	-	276,837	29,174	(6,115)	1,428,486
2019	1.170000	0.109600	12,190,897,339	2,659,095	-	465,398	43,596	(201,269)	1,948,832
2020	1.068400	0.109600	15,070,399,797	6,381,038	-	2,338,614	239,848	(763,584)	3,038,992
2021 (School year under audit)	1.054700	0.123200	14,780,081,913	-	174,100,673	151,575,672	15,559,965	(246,379)	6,718,657
1000 TOTALS				\$ 18,462,645	\$ 174,100,673	\$ 155,020,425	\$ 15,910,933	\$ (1,283,764)	\$ 20,348,196

\$1.17792

98% collection

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 3,376,000	\$ 95,800	\$ 97,266	\$ 1,466
5800 State Program Revenues	370,000	320,000	388,914	68,914
5900 Federal Program Revenues	14,168,000	1,347,000	1,460,891	113,891
5020 Total Revenues	17,914,000	1,762,800	1,947,071	184,271
EXPENDITURES:				
Current:				
0035 Food Services	17,479,332	3,860,909	1,680,610	2,180,299
0051 Facilities Maintenance and Operations	434,668	48,439	48,145	294
6030 Total Expenditures	17,914,000	3,909,348	1,728,755	2,180,593
1200 Net Change in Fund Balances	-	(2,146,548)	218,316	2,364,864
0100 Fund Balance - July 1 (Beginning)	5,545,164	5,545,164	5,545,164	-
3000 Fund Balance - June 30 (Ending)	\$ 5,545,164	\$ 3,398,616	\$ 5,763,480	\$ 2,364,864

Final net
 Variances
 positive

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 17,173,495	\$ 15,973,495	\$ 16,215,495	\$ 242,000
5800 State Program Revenues	268,836	268,836	216,569	(52,267)
5020 Total Revenues	17,442,331	16,242,331	16,432,064	189,733
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Debt	6,115,000	11,350,000	11,350,000	-
0072 Interest on Long-Term Debt	6,934,994	5,712,257	5,712,257	-
0073 Bond Issuance Cost and Fees	9,800	320,209	684,352	(364,143)
6030 Total Expenditures	13,059,794	17,382,466	17,746,609	(364,143)
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	4,382,537	(1,140,135)	(1,314,545)	(174,410)
OTHER FINANCING SOURCES (USES):				
7911 Capital Related Debt Issued	-	65,085,000	65,085,000	-
7916 Premium or Discount on Issuance of Bonds	-	9,237,691	9,605,859	368,168
8949 Other (Uses)	-	(74,005,019)	(74,005,019)	-
7080 Total Other Financing Sources (Uses)	-	317,672	685,840	368,168
1200 Net Change in Fund Balances	4,382,537	(822,463)	(628,705)	193,758
0100 Fund Balance - July 1 (Beginning)	17,590,813	17,590,813	17,590,813	-
3000 Fund Balance - June 30 (Ending)	\$ 21,973,350	\$ 16,768,350	\$ 16,962,108	\$ 193,758

Final net
 Variances
 positive

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

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

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

Auditors will review during their part of the presentation

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

79

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

Report on Compliance for Each Major Federal Program

We have audited Ector County Independent School District (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of

EXHIBIT K-1

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2021

(1) FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	(2) Federal CFDA Number	(3) Pass-Through Entity Identifying Number	(4) Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
<u>Passed Through Texas Department of Emergency Management</u>			
COVID 19 Coronavirus Relief Fund - County Match	21.019		\$ 270,523
COVID 19 Coronavirus Relief Fund -TEA NonCash	21.019	52202002	1,970,523
COVID 19 Coronavirus Relief Fund - TEA Match	21.019	52202002	850,000
COVID 19 Coronavirus Relief Fund - City Match	21.019		850,000
Coronavirus Relief Fund Texas COVID 19 Pandemic	21.019	2020-CF-21019	2,633,963
Total CFDA Number 21.019			6,575,009
Total Passed Through Texas Department of Emergency Management			6,575,009
TOTAL U.S. DEPARTMENT OF TREASURY			6,575,009

80

**Totals
nearly
\$70 million**



Ector County ISD

2020 - 2021

Annual Financial Report

81

Year Ended
June 30, 2021

ANNUAL FINANCIAL REPORT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT



OUR students...THE future

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021

PREPARED BY THE FINANCE DEPARTMENT

DUSTY BAUMANN
PAM CAYWOOD
REBECCA WIDENER
Accounting Department

NOEMI JAQUEZ
Assistant Director of Finance

ALBESSA CHAVEZ
Director of Finance

DEBORAH OTTMERS
Chief Financial Officer

802 N. Sam Houston
Odessa, Texas

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
Certificate of Board	i
Organization Chart	ii
List of Board of Trustees and Consultants and Advisors	iii
 FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
 <u>Basic Financial Statements</u>	
Government Wide Statements:	
A-1 Statement of Net Position	13
B-1 Statement of Activities	15
Governmental Fund Financial Statements:	
C-1 Balance Sheet	17
C-2 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	19
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balance	20
C-4 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	22
Proprietary Fund Financial Statements:	
D-1 Statement of Net Position	23
D-2 Statement of Revenues, Expenses, and Changes in Fund Net Position	24
D-3 Statement of Cash Flows	25
Fiduciary Fund Financial Statements:	
E-1 Statement of Fiduciary Assets and Liabilities	26
E-2 Statement of Changes in Fiduciary Fund Net Position	27
Notes to the Financial Statements	
Budgetary Comparison Reporting:	
G-1 Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual: General Fund	65
 <u>Required Supplementary Information</u>	
G-2 Schedule of the District's Proportionate Share of the Net Pension Liability Teacher Retirement System of Texas	66
G-3 Schedule of District Contributions Teacher Retirement System of Texas	68
G-4 Schedule of the District's Proportionate Share of the Net OPEB Liability Teacher Retirement System of Texas	70
G-5 Schedule of District Contributions for Other Post-Employment Benefits Teacher Retirement System of Texas	71
Notes to Required Supplementary Information	72
 <u>Combining Schedules</u>	
Nonmajor Governmental Funds:	
H-1 Combining Balance Sheet	73
H-2 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	79
Internal Service Funds:	
H-3 Combining Statement of Net Position	85

TABLE OF CONTENTS (CONTINUED)

	<u>Page</u>	
H-4	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	86
H-5	Combining Statement of Cash Flows	87
 <u>Required TEA Schedules</u>		
J-1	Schedule of Delinquent Taxes Receivable	88
J-2	Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Child Nutrition Program	90
J-3	Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Debt Service Fund	91
J-4	State Compensatory Education and Bilingual Education Program Expenditures	92
 <u>Federal Awards Section</u>		
	Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	93
	Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the <i>Uniform Guidance</i>	95
	Schedule of Findings and Questioned Costs	97
	Summary Schedule of Prior Audit Findings	99
	Corrective Action Plan	100
K-1	Schedule of Expenditures of Federal Awards	101
	Notes to Schedule of Expenditures of Federal Awards	103

INTRODUCTORY SECTION

CERTIFICATE OF BOARD

Ector County Independent School District
Name of School District

Ector
County

068901
Co.-Dist. Number

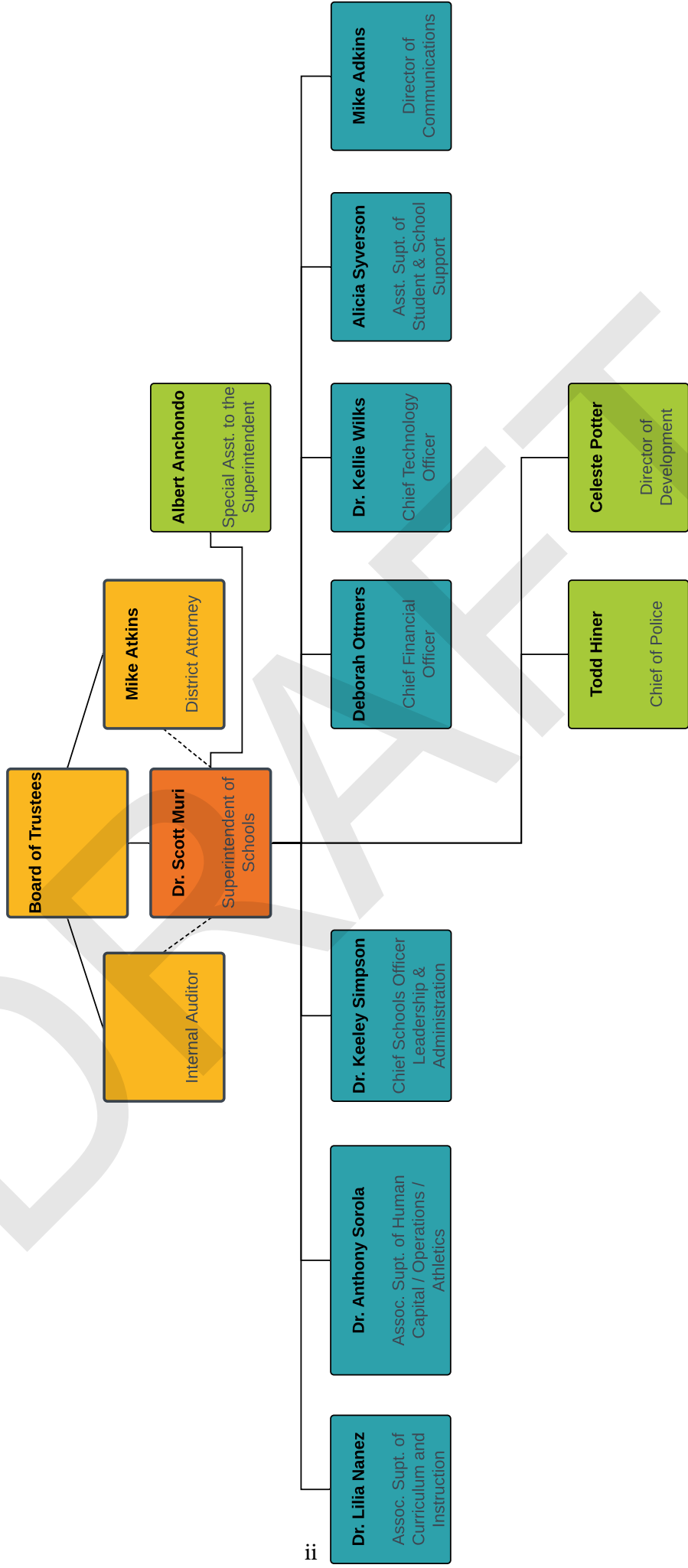
We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one): approved ____ disapproved ____ for the year ended June 30, 2021 at a meeting of the Board of Trustees of such school district on the ____ day of November, 2021.

Signature of Board Secretary

Signature of Board President

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

Superintendent of Schools Organization Chart 2021-2022



ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Board of Trustees and Consultants and Advisors

Board of Trustees

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

President
Vice President
Secretary
Member
Member
Member
Member

Consultants and Advisors

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

Independent Auditors
General Counsel

Bond Counsel
Financial Advisor
Official Depository

FINANCIAL SECTION

DRAFT

DRAFT

DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Ector County Independent School District, discuss and analyze the District's financial performance for the fiscal year ended June 30, 2021. Please read it in conjunction with the independent auditors' report beginning on page 1, and the District's Basic Financial Statements which begin on page 13.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 13 through 16). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (starting on page 17) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the District were sold to departments within the District or to external customers and how the sales revenues covered the expenses of the services. The remaining statements and fiduciary statements, provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the District.

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

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

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

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

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

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

Component units-The District includes a separate legal entity in its report – ECISD Education Foundation. Although legally separate, this "component unit" is important because the District is financially accountable for them.

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

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 17 and provide detailed information about the most significant funds-not the District as a whole. Laws and contracts require the District to establish some funds, such as grants received under the Every Student Succeeds Act and the IDEA laws from the U.S. Department of Education. The District's administration establishes many other funds to help it control and manage money for particular purposes (like campus activities). The District's two kinds of funds-governmental and proprietary-use different accounting approaches.

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by the student activities. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 26 and a Statement of Changes in Fiduciary Fund Net Position on page 27. We exclude these resources from the District's other financial statements because the District cannot use these assets to finance its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Table I
Ector County Independent School District
NET POSITION

	Governmental Activities	
	2021	2020
Current and other assets	\$ 235,609,774	\$ 188,782,125
Capital assets	301,170,671	308,548,895
Total assets	<u>536,780,445</u>	<u>497,331,020</u>
Deferred charge on refunding	11,165,052	3,772,867
Deferred resource outflow for TRS	32,455,154	48,340,186
Deferred resource outflow for OPEB	16,266,836	17,801,991
Total deferred outflows of resources	<u>59,887,042</u>	<u>69,915,044</u>
Long-term liabilities	170,266,753	181,861,138
Net Pension liability	81,703,061	89,271,128
Net OPEB liability	95,940,818	119,423,267
Other liabilities	50,837,158	48,812,997
Total liabilities	<u>398,747,790</u>	<u>439,368,530</u>
Deferred resource inflow for TRS	19,620,085	17,603,340
Deferred resource inflow for TRS OPEB	74,762,626	56,822,244
Total deferred inflows of resources	<u>94,382,711</u>	<u>74,425,584</u>
Net position:		
Net Investment in Capital Assets	142,068,970	139,059,663
Restricted	31,264,373	21,750,764
Unrestricted	<u>(69,796,357)</u>	<u>(107,358,477)</u>
Total net position	<u>\$ 103,536,986</u>	<u>\$ 53,451,950</u>

Net position of the District's governmental activities increased approximately 94% from \$53,451,950 to \$103,536,986. Significant changes in net position from the prior year are explained as follows:

Total assets increased primarily because of an increase in investments and state funding receivables. The increase in investments was primarily due to increases in delinquent property tax revenues and state aid revenues. Net capital assets decreased primarily because of current year depreciation.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

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

Other current liabilities increased due to state overpayment to the general fund. Long-term liabilities decreased as a result of refunding bond series 2020-A and 2020-B in fiscal year 2021.

Table II
Ector County Independent School District
CHANGES IN NET POSITION

	Governmental Activities	
	2021	2020
Revenues:		
Program revenues:		
Charges for services	\$ 5,250,332	\$ 8,471,736
Operating grants and contributions	110,252,587	70,985,968
General revenues:		
Property taxes, levied for general purposes	154,880,595	158,310,697
Property taxes, levied for debt service	15,866,453	16,218,582
State aid – formula grants	108,165,294	113,414,183
Grants and contributions not restricted	130,530	103,359
Investment earnings	258,906	1,785,879
Miscellaneous local and intermediate revenue	30,722,002	7,576,603
Total revenue	<u>425,526,699</u>	<u>376,867,007</u>
Expenses:		
Instruction, curriculum and media services	209,491,199	199,069,688
Instructional and school leadership	30,406,476	28,924,898
Student support services	25,514,911	24,319,296
Child nutrition	16,433,897	16,250,153
Co-curricular activities	7,490,884	7,490,121
General administration	9,240,929	8,324,236
Facilities maintenance, security and data processing	74,505,847	55,898,039
Community services	1,514,732	1,431,690
Debt service	1,206,546	5,405,040
Other Intergovernmental charges	1,852,865	1,682,785
Total expenses	<u>377,658,286</u>	<u>348,795,946</u>
Increase in net position	47,868,413	28,071,061
Net position - beginning	53,451,950	25,380,889
Prior period adjustment to net position	2,216,623	-
Net position - ending	<u>\$ 103,536,986</u>	<u>\$ 53,451,950</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

The District's total revenues increased by 13% – approximately \$48.7 million from prior year revenues. Significant changes in revenue from the prior year are explained as follows:

Program revenues increased approximately \$36 million, due to a net increase in operating grants and contributions, primarily as a result of ESSER II funding

Property tax revenue decreased approximately \$3.8 million due to a 1.93% decrease in taxable property value from prior year.

State Aid – Formula Grants and Grants and contributions not restricted decreased by a net of \$5.2 million due to reduced general funds.

Investment earnings and miscellaneous local revenue increased by a net of approximately \$21.6 million primarily due to recognition of insurance recovery revenue, lower interest rates and increased federal revenues accounted for in the general fund due to COVID-19.

The District's total expenses increased by 8% – approximately \$28.8 million from prior year expenses. The increase is mainly attributed to increases in compensation and continued efforts to address areas affected by COVID-19.

Significant changes in the various function expenses from the prior year are as follows:

- Instruction, curriculum and media services expenses increased during 2020-2021 approximately \$10.4 million.
- Instructional and school leadership expenses increased approximately \$1.5 million.
- Student support services expense increased approximately \$1.2 million.
- School nutrition program expenses increased approximately \$185,000.
- Co-curricular activities expenses decreased by approximately \$1,000.
- General administration expenses increased by approximately \$900,000.
- Facilities maintenance, security and data processing expenses increased approximately \$18.6 million. These areas were challenged with keeping our facilities clean as we battled COVID-19 and to provide technology for remote learning.
- Community services expense increased approximately \$85,000.
- Debt service expenses decreased by approximately \$4.2 million due to refunding and payment of debt obligations.
- Other intergovernmental charges increased approximately \$170,000 as a result of an increase in the tax appraisal fees.

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Table III
Ector County Independent School District
ADJUSTMENTS TO NET POSITION

Description	Fund Statements	GASB68	GASB75	All Other GASB 34	Entity Wide Statement
Revenues:					
Program revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 5,250,332	\$ 5,250,332
Operating grants and contributions	-	-	-	110,252,587	110,252,587
General revenues:					
Property taxes, levied for general purposes	154,880,595	-	-	-	154,880,595
Property taxes, levied for debt service	15,866,453	-	-	-	15,866,453
State aid – formula grants	214,652,658	6,212,301	(3,295,991)	(109,403,674)	108,165,294
Grants and contributions not restricted	-	-	-	130,530	130,530
Investment earnings	240,158	-	-	18,748	258,906
Miscellaneous local and intermediate revenue	36,687,877	-	-	(5,965,875)	30,722,002
Total Revenue	422,327,741	6,212,301	(3,295,991)	282,648	425,526,699
Expenses:					
Instruction, curriculum and media services	196,421,559	13,008,574	(4,767,155)	4,828,221	209,491,199
Instructional and school leadership	28,910,377	1,590,690	(632,518)	537,927	30,406,476
Student support services	24,900,131	1,345,262	(522,383)	(208,098)	25,514,912
Child nutrition	14,741,019	608,977	(191,981)	1,275,882	16,433,897
Co-curricular activities	5,240,545	183,305	(68,708)	2,135,742	7,490,884
General administration	8,980,906	428,734	(178,843)	10,132	9,240,929
Facilities maintenance, security and data processing	74,680,678	1,165,020	(509,243)	(830,608)	74,505,847
Community Services	1,474,039	-	-	40,693	1,514,732
Debt service	20,472,748	-	-	(19,266,203)	1,206,545
Facilities Acquisition and Construction	333,213	-	-	(333,213)	-
Other Intergovernmental Charges	1,852,865	-	-	-	1,852,865
Total Expenditures	378,008,080	18,330,562	(6,870,831)	(11,809,525)	377,658,286
Excess (Deficiency) of Revenues Over (Under)	44,319,661	(12,118,261)	3,574,840	12,092,173	47,868,413
Other Sources (Uses):					
Capital Related Debt Issued	65,085,000	-	-	(65,085,000)	-
Sale of Real and Personal Property	99,049	-	-	(99,049)	-
Transfers In	506,410	-	-	(506,410)	-
Premium or Discount on Issuance of Bonds	9,605,859	-	-	(9,605,859)	-
Transfers Out (Use)	(506,410)	-	-	506,410	-
Other (Uses)	(74,005,019)	-	-	74,005,019	-
Total Sources (Uses)	784,889	-	-	(784,889)	-
Change in Net Position	45,104,550	(12,118,261)	3,574,840	11,307,284	47,868,413
Net Position - Beginning as Previously Stated	112,458,732	(58,534,282)	(158,443,520)	157,971,020	53,451,950
Prior Period Adjustment	-	1,784,551	432,072	-	2,216,623
Net Position - Ending	\$ 157,563,282	\$ (68,867,992)	\$(154,436,608)	\$ 169,278,304	\$ 103,536,986

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 YEAR ENDED JUNE 30, 2021

The District's Funds

As the District completed the year, its governmental funds (as presented in Exhibit C-1 on pages 17-18) reported a combined fund balance of approximately \$157.6 million, which is above last year's total of approximately \$112.5 million. The primary reason for the increase is due to additional state funding as a result of House Bill 3 and due to the shutdown of some operations (transportation, student activities, substitutes).

Over the course of the year, the District recommended and the Board of Trustees approved revisions of the District's general fund budget for various reasons. Exhibit G-1 provides the variance between budget and actual amounts for the 2021 year.

The following are summaries of significant budget amendments made to estimated revenues and appropriations:

	Estimated Revenues
Beginning Estimated Revenues	\$ 307,129,000
Estimated increase for Foundation School Fund	17,513,528
Final Amended Estimated Revenues	\$ 324,642,528

	Appropriations
Beginning Appropriations	\$ 307,129,000
Building and facility renovations	10,995,558
Ector Success Academy Network	4,000,000
Fiber construction and connectivity devices	4,719,000
HVAC equipment	1,500,000
Bus lease payoff	2,244,750
Disinfecting service and equipment	1,000,000
TRS on behalf expenditure	5,982,328
Miscellaneous	6,816,645
Final Amended Appropriations	\$ 344,387,281

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Capital Asset and Debt Administration

Capital Assets

At the end of 2021, the District had approximately \$301 million invested in a broad range of capital assets, (net of accumulated depreciation and amortization) including capital leases, facilities and equipment for instruction, transportation, athletics, administration, maintenance, and computer technology. This amount represents a net decrease of approximately \$8 million, or 2.6% below last year.

This year's major additions included:	<u>2020-2021 Capital Additions</u>
Non-Bond Projects:	
PHS Baseball Facility	396,499
Crockett Classroom Renovation	56,616
Ector Pool Renovation	552,381
Ratliff Softball Complex	85,471
School Nutrition Renovation	36,500
Construction in Progress	258,343
Furniture, Fixtures and Equipment:	
Transportation Vehicles & Equipment	1,207,296
Maintenance Vehicles & Equipment	312,733
Police Vehicles & Equipment	453,038
Other Vehicles	93,387
Technology Equipment	60,949
Musical Instruments	75,603
Athletic Equipment	67,363
School Nutrition Equipment	42,878
HVAC Equipment	964,777
R-Water Device	291,660
Message Signs	105,210
Sound Equipment	39,526
Poster Maker Systems	14,985
Career & Technology Equipment	13,861
Star Lab Equipment	39,645
Furniture	10,362
Other Equipment	74,144
Land and Improvements	
Landscape Projects	835,783
Total Capital Additions	6,089,010

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2021

Debt Administration

At year-end, the District had approximately \$161 million in bonds outstanding versus approximately \$174 million last year for a decrease of \$9.6 million. The decrease resulted primarily from bond principal payments.

Based on information provided by the Teacher Retirement System of Texas (TRS), the District recognized its proportionate share of TRS's net other post-employment benefits liability of \$95,940,818.

Based on information provided by the Teacher Retirement System of Texas (TRS), the District recognized its proportionate share of TRS's net pension liability of \$81,703,061.

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

Economic Factors and Next Year's Budgets and Rates

The District's elected and appointed officials considered many factors when preparing the fiscal year 2022 budget: (1) the need to staff and operate campuses; (2) the anticipated change of student population within the campuses.

These factors were considered when adopting the General Fund budget for fiscal year 2022. Estimated revenues in the General Fund are \$314.5 million, and estimated appropriations and other uses total \$314.5 million. Budgeted appropriations have been increased by approximately \$7.4 million from the 2021 budget.

Contacting the District's Financial Management

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

GOVERNMENT WIDE STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

Data Control Codes	1 Primary Government	4 Component Unit
	Governmental Activities	Component Unit
ASSETS		
1110 Cash and Cash Equivalents	\$ 6,980,771	\$ 515,119
1120 Current Investments	157,025,356	6,132,555
1220 Property Taxes - Delinquent	20,348,196	-
1230 Allowance for Uncollectible Taxes	(13,272,873)	-
1240 Due from Other Governments	62,671,378	-
1290 Other Receivables, Net	59,304	5,614
1300 Inventories	482,571	-
1410 Prepaid Items	1,315,071	15,473
Capital Assets:		
1510 Land	12,111,272	-
1520 Buildings, Net	274,588,908	-
1530 Furniture and Equipment, Net	4,865,065	-
1540 Other Capital Assets, Net	9,309,871	-
1560 Library Books and Media, Net	13,142	-
1580 Construction in Progress	282,413	-
1000 Total Assets	<u>536,780,445</u>	<u>6,668,761</u>
DEFERRED OUTFLOWS OF RESOURCES		
1701 Deferred Charge for Refunding	11,165,052	-
1705 Deferred Outflow Related to TRS Pension	32,455,154	-
1706 Deferred Outflow Related to TRS OPEB	16,266,836	-
1700 Total Deferred Outflows of Resources	<u>59,887,042</u>	<u>-</u>

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

EXHIBIT A-1 (Cont'd)

Data Control Codes	1 Primary Government	4 Component Unit
	Governmental Activities	Component Unit
LIABILITIES		
2110	6,407,393	109,755
2120	15,031	41,363
2140	2,076,278	-
2150	4,010,083	-
2160	13,853,036	-
2180	19,794,862	-
2200	4,438,054	44,276
2300	242,421	-
Noncurrent Liabilities:		
2501	9,221,341	-
	Due Within One Year: Loans, Note, Leases, etc.	
	Due in More than One Year:	
2502	161,045,412	-
2540	81,703,061	-
2545	95,940,818	-
2000	<u>398,747,790</u>	<u>195,394</u>
DEFERRED INFLOWS OF RESOURCES		
2605	19,620,085	-
2606	74,762,626	-
2600	<u>94,382,711</u>	<u>-</u>
NET POSITION		
3200	142,068,970	-
3850	15,524,454	-
3880	75,542	347,213
3890	15,664,377	-
3900	(69,796,357)	6,126,154
3000	<u>\$ 103,536,986</u>	<u>\$ 6,473,367</u>

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	1	Program Revenues	
		3	4
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
11 Instruction	\$ 196,058,732	\$ 1,424,340	\$ 42,206,974
12 Instructional Resources and Media Services	2,598,822	-	303,633
13 Curriculum and Instructional Staff Development	10,833,645	-	6,575,147
21 Instructional Leadership	6,459,358	-	867,067
23 School Leadership	23,947,118	-	3,564,573
31 Guidance, Counseling, and Evaluation Services	13,042,632	-	1,820,989
32 Social Work Services	1,026,836	-	233,409
33 Health Services	2,942,992	28,474	494,322
34 Student (Pupil) Transportation	8,502,451	-	644,528
35 Food Services	16,433,897	96,089	15,128,691
36 Extracurricular Activities	7,490,884	269,762	434,450
41 General Administration	9,240,929	3,402,407	11,406,532
51 Facilities Maintenance and Operations	49,043,931	29,260	18,283,377
52 Security and Monitoring Services	3,173,036	-	2,056,958
53 Data Processing Services	22,288,880	-	5,853,203
61 Community Services	1,514,732	-	378,734
72 Debt Service - Interest on Long-Term Debt	522,194	-	-
73 Debt Service - Bond Issuance Cost and Fees	684,352	-	-
99 Other Intergovernmental Charges	1,852,865	-	-
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 377,658,286	\$ 5,250,332	\$ 110,252,587
Component Unit:			
1C Nonmajor Component Unit	\$ 980,020	\$ -	\$ -
[TC] TOTAL COMPONENT UNIT:	\$ 980,020	\$ -	\$ -

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

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

Net (Expense) Revenue and Changes in Net Position	6	9
Primary Government Governmental Activities	Component Unit	Component Unit
\$ (152,427,418)	\$ -	-
(2,295,189)	-	-
(4,258,498)	-	-
(5,592,291)	-	-
(20,382,545)	-	-
(11,221,643)	-	-
(793,427)	-	-
(2,420,196)	-	-
(7,857,923)	-	-
(1,209,117)	-	-
(6,786,672)	-	-
5,568,010	-	-
(30,731,294)	-	-
(1,116,078)	-	-
(16,435,677)	-	-
(1,135,998)	-	-
(522,194)	-	-
(684,352)	-	-
(1,852,865)	-	-
<u>(262,155,367)</u>	<u>-</u>	<u>-</u>
-	(980,020)	-
<u>-</u>	<u>(980,020)</u>	-
154,880,595	-	-
15,866,453	-	-
108,165,294	-	-
130,530	-	-
258,906	453,486	-
30,722,002	3,785,394	-
<u>310,023,780</u>	<u>4,238,880</u>	-
47,868,413	3,258,860	-
55,668,573	3,214,507	-
<u>\$ 103,536,986</u>	<u>\$ 6,473,367</u>	-

GOVERNMENTAL FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

Data Control Codes	10 General Fund	20 ESSER II CRRSA	40 Insurance Recovery Fund
ASSETS			
1110 Cash and Cash Equivalents	\$ 4,775,749	\$ -	\$ -
1120 Investments - Current	100,911,235	-	12,940,265
1220 Property Taxes - Delinquent	18,467,755	-	-
1230 Allowance for Uncollectible Taxes	(12,046,285)	-	-
1240 Due from Other Governments	36,923,242	20,792,045	-
1260 Due from Other Funds	23,989,206	-	3,218,965
1290 Other Receivables	59,304	-	-
1300 Inventories	25,907	-	-
1410 Prepayments	1,315,071	-	-
1000 Total Assets	<u>\$ 174,421,184</u>	<u>\$ 20,792,045</u>	<u>\$ 16,159,230</u>
LIABILITIES			
2110 Accounts Payable	\$ 3,697,209	\$ -	\$ 1,183,707
2120 Short Term Debt Payable - Current	15,031	-	-
2150 Payroll Deductions and Withholdings Payable	3,924,407	-	-
2160 Accrued Wages Payable	13,028,510	-	-
2170 Due to Other Funds	6,489,748	20,792,045	-
2180 Due to Other Governments	19,788,852	-	-
2200 Accrued Expenditures	2,822,246	-	-
2000 Total Liabilities	<u>49,766,003</u>	<u>20,792,045</u>	<u>1,183,707</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	6,421,470	-	-
2600 Total Deferred Inflows of Resources	<u>6,421,470</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	25,907	-	-
3430 Prepaid Items	1,315,071	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3480 Retirement of Long-Term Debt	-	-	-
3490 Other Restricted Fund Balance	-	-	-
Committed Fund Balance:			
3510 Construction	13,178,012	-	-
3530 Capital Expenditures for Equipment	8,679,067	-	-
3540 Self Insurance	1,000,000	-	-
3545 Other Committed Fund Balance	-	-	14,975,523
Assigned Fund Balance:			
3550 Construction	5,000,000	-	-
3570 Capital Expenditures for Equipment	1,000,000	-	-
3590 Other Assigned Fund Balance	18,342,236	-	-
3600 Unassigned Fund Balance	69,693,418	-	-
3000 Total Fund Balances	<u>118,233,711</u>	<u>-</u>	<u>14,975,523</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 174,421,184</u>	<u>\$ 20,792,045</u>	<u>\$ 16,159,230</u>

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

50 Debt Service Fund	Other Funds	Total Governmental Funds
\$ 5,378	\$ 891,051	\$ 5,672,178
18,500,284	1,053,361	133,405,145
1,880,441	-	20,348,196
(1,226,588)	-	(13,272,873)
-	4,956,091	62,671,378
-	6,673,865	33,882,036
-	-	59,304
-	456,664	482,571
-	-	1,315,071
<u>\$ 19,159,515</u>	<u>\$ 14,031,032</u>	<u>\$ 244,563,006</u>
\$ -	\$ 697,143	\$ 5,578,059
-	-	15,031
-	85,676	4,010,083
-	824,526	13,853,036
1,537,544	5,021,681	33,841,018
6,010	-	19,794,862
-	10,066	2,832,312
<u>1,543,554</u>	<u>6,639,092</u>	<u>79,924,401</u>
653,853	-	7,075,323
<u>653,853</u>	<u>-</u>	<u>7,075,323</u>
-	456,664	482,571
-	-	1,315,071
-	5,306,816	5,306,816
16,962,108	-	16,962,108
-	487,826	487,826
-	-	13,178,012
-	-	8,679,067
-	-	1,000,000
-	1,140,634	16,116,157
-	-	5,000,000
-	-	1,000,000
-	-	18,342,236
-	-	69,693,418
<u>16,962,108</u>	<u>7,391,940</u>	<u>157,563,282</u>
<u>\$ 19,159,515</u>	<u>\$ 14,031,032</u>	<u>\$ 244,563,006</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
 STATEMENT OF NET POSITION
 JUNE 30, 2021

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 157,563,282
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	22,687,047
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$530,940,091 and the accumulated depreciation was (\$225,708,344). In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The beginning balance of the deferred charge for refunding of \$3,772,867 and the beginning balance of long-term debt of (\$178,956,377) will decrease net position. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	130,048,237
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2021 capital outlays of \$6,089,010, the debt principal payments of \$11,350,000, and the payoff of the capital lease liability of \$2,585,409 and to expense it's short term capital lease payable of \$70,237 is to increase net position.	20,094,656
Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. At the beginning of the year, the net position related to TRS was a Deferred Outflow Outflow in the amount of \$32,455,154, a Deferred Inflow Resource in the amount of (\$19,620,085), and a net pension liability in the amount of (\$81,703,061).	(68,867,992)
The District participates in the TRS-Care plan for retirees through TRS. The District's share of the TRS plan resulted in a net OPEB liability of (\$95,940,818), a Deferred Outflow Resource of \$16,266,836, and a Deferred Inflow Resource of (\$74,762,626).	(154,436,608)
The issuance of long-term debt is not due and payable within the current period and, therefore, is not reported in the governmental funds balance sheet. Also, governmental funds report the effect of premiums, discounts, and deferred gains/loss on refunding when debt is issued whereas these amounts are deferred and amortized in the statement of activities. The District issued refunding bond series 2020A and 2020B during 2021. The net effect of the refunding was (\$1,140,840), net bond premium of \$6,339,705 and CAB accretion of (\$15,229).	5,183,636
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing the uncollected portion of the current year tax levy as unearned revenue (\$184,310), sales of assets (\$71,447), current year change in sick leave payable (\$111,665), current year interest payable (\$2,076,278), reversing prior year unearned revenue \$7,017,212, and current year depreciation (\$13,308,784). The net effect of these reclassifications and recognitions is to decrease net position.	(8,735,272)
Net Position of Governmental Activities	\$ 103,536,986

The notes to the financial statements are an integral part of this statement.111

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	10 General Fund	20 ESSER II CRRSA	40 Insurance Recovery Fund
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 159,942,235	\$ -	\$ 29,168,718
5800 State Program Revenues	134,157,478	-	-
5900 Federal Program Revenues	12,472,945	24,239,101	-
5020 Total Revenues	<u>306,572,658</u>	<u>24,239,101</u>	<u>29,168,718</u>
EXPENDITURES:			
Current:			
0011 Instruction	160,914,563	5,699,883	-
0012 Instructional Resources and Media Services	2,251,631	67,490	-
0013 Curriculum and Instructional Staff Development	4,617,279	103,077	-
0021 Instructional Leadership	5,929,180	162,892	-
0023 School Leadership	20,727,548	835,697	-
0031 Guidance, Counseling, and Evaluation Services	12,034,129	-	-
0032 Social Work Services	872,228	-	-
0033 Health Services	2,633,099	49,764	-
0034 Student (Pupil) Transportation	8,519,024	-	-
0035 Food Services	93,165	-	-
0036 Extracurricular Activities	5,193,294	18,740	-
0041 General Administration	8,566,554	-	-
0051 Facilities Maintenance and Operations	19,394,698	13,688,367	14,193,195
0052 Security and Monitoring Services	1,480,084	1,529,108	-
0053 Data Processing Services	16,840,096	2,084,083	-
0061 Community Services	1,345,375	-	-
Debt Service:			
0071 Principal on Long-Term Debt	2,585,409	-	-
0072 Interest on Long-Term Debt	140,730	-	-
0073 Bond Issuance Cost and Fees	-	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	296,713	-	-
Intergovernmental:			
0099 Other Intergovernmental Charges	1,852,865	-	-
6030 Total Expenditures	<u>276,287,664</u>	<u>24,239,101</u>	<u>14,193,195</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>30,284,994</u>	<u>-</u>	<u>14,975,523</u>
OTHER FINANCING SOURCES (USES):			
7911 Capital Related Debt Issued	-	-	-
7912 Sale of Real and Personal Property	99,049	-	-
7915 Transfers In	-	-	-
7916 Premium or Discount on Issuance of Bonds	-	-	-
8911 Transfers Out (Use)	(506,410)	-	-
8949 Other (Uses)	-	-	-
7080 Total Other Financing Sources (Uses)	<u>(407,361)</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	29,877,633	-	14,975,523
0100 Fund Balance - July 1 (Beginning)	88,356,078	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ 118,233,711</u>	<u>\$ -</u>	<u>\$ 14,975,523</u>

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

	50 Debt Service Fund	Other Funds	Total Governmental Funds
\$	16,215,495	\$ 2,348,635	\$ 207,675,083
	216,569	2,438,835	136,812,882
	-	41,127,730	77,839,776
	16,432,064	45,915,200	422,327,741
	-	17,204,098	183,818,544
	-	210	2,319,331
	-	5,563,328	10,283,684
	-	111,614	6,203,686
	-	1,143,446	22,706,691
	-	499,881	12,534,010
	-	153,785	1,026,013
	-	136,312	2,819,175
	-	1,909	8,520,933
	-	14,647,854	14,741,019
	-	28,511	5,240,545
	-	414,352	8,980,906
	-	2,726,798	50,003,058
	-	235,176	3,244,368
	-	2,509,073	21,433,252
	-	128,664	1,474,039
	11,350,000	-	13,935,409
	5,712,257	-	5,852,987
	684,352	-	684,352
	-	36,500	333,213
	-	-	1,852,865
	17,746,609	45,541,511	378,008,080
	(1,314,545)	373,689	44,319,661
	65,085,000	-	65,085,000
	-	-	99,049
	-	506,410	506,410
	9,605,859	-	9,605,859
	-	-	(506,410)
	(74,005,019)	-	(74,005,019)
	685,840	506,410	784,889
	(628,705)	880,099	45,104,550
	17,590,813	6,511,841	112,458,732
\$	16,962,108	\$ 7,391,940	\$ 157,563,282

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$	45,104,550
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to decrease net position.		(246,180)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2021 capital outlays of \$6,089,010, debt principal payments of \$11,350,000, and the capital lease liability payoff of \$2,585,409 and to expense it's short term capital lease of \$70,237 is to increase net position.		20,094,656
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.		(13,308,784)
The issuance of long-term debt is not due and payable within the current period and, therefore, is not reported in the governmental funds balance sheet. Also, governmental funds report the effect of premiums, discounts, and deferred gains/loss on refunding when debt is issued whereas these amounts are deferred and amortized in the statement of activities. The District issued refunding bond series 2020A and 2020B during 2021. The net effect of the refunding was (\$1,140,840), net bond premium of \$6,339,705 and CAB accretion of (\$15,229).		5,183,636
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing the uncollected portion of the current year tax levy as unearned revenue (\$184,310), sales of assets (\$71,447), current year change in sick leave payable (\$111,665), and recognizing the change in interest payable of (\$48,622). The net effect of these reclassifications and recognitions is to decrease net position.		(416,044)
The net effect of current year changes to net pension liability due to GASB 68 is (\$12,118,261).		(12,118,261)
The net effect of current year changes to net OPEB liability due to GASB 75 is \$3,574,840.		3,574,840
Change in Net Position of Governmental Activities	\$	47,868,413

The notes to the financial statements are an integral part of this statement.114

PROPRIETARY FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Governmental Activities -
	Total Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 1,308,593
Investments - Current	23,620,211
Due from Other Funds	1,997,493
Total Current Assets	<u>26,926,297</u>
Noncurrent Assets:	
Capital Assets:	
Land	54,012
Buildings and Improvements	3,663,335
Depreciation on Buildings	(487,202)
Total Noncurrent Assets	<u>3,230,145</u>
Total Assets	<u>30,156,442</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	829,334
Due to Other Funds	2,038,511
Accrued Expenses	2,722,083
Total Current Liabilities	<u>5,589,928</u>
Noncurrent Liabilities:	
Other Long-Term Debt - Due in More than One Year	1,879,467
Total Noncurrent Liabilities	<u>1,879,467</u>
Total Liabilities	<u>7,469,395</u>
NET POSITION	
Unrestricted Net Position	22,687,047
Total Net Position	<u>\$ 22,687,047</u>

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Activities -
	Total Internal Service Funds
OPERATING REVENUES:	
Employee and Employer Premiums	\$ 28,628,790
Rent Revenue	349,115
Stop Loss Reimbursement	117,441
Total Operating Revenues	<u>29,095,346</u>
OPERATING EXPENSES:	
Claims and Prescriptions	26,213,877
Professional and Contracted Services	400,812
Supplies and Materials	41,935
Other Operating Costs	2,617,543
Depreciation Expense	87,004
Total Operating Expenses	<u>29,361,171</u>
Operating Income (Loss)	<u>(265,825)</u>
NONOPERATING REVENUES (EXPENSES):	
Earnings from Temporary Deposits & Investments	<u>19,645</u>
Total Nonoperating Revenues (Expenses)	<u>19,645</u>
Change in Net Position	(246,180)
Total Net Position - July 1 (Beginning)	<u>22,933,227</u>
Total Net Position - June 30 (Ending)	<u><u>\$ 22,687,047</u></u>

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

	Governmental Activities -
	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Rental Receipts	\$ 170,426
Cash Received from Employees and Employer	28,211,846
Cash Received from Stop Loss Carrier	117,441
Cash Payments for Claims	(25,980,292)
Cash Payments for Other Operating Expenses	(2,718,674)
Net Cash Used for Operating Activities	(199,253)
<u>Cash Flows from Investing Activities:</u>	
Interest and Dividends on Investments	19,645
Net Decrease in Cash and Cash Equivalents	(179,608)
Cash and Cash Equivalents at Beginning of Year	25,108,412
Cash and Cash Equivalents at End of Year	\$ 24,928,804
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>	
<u>Used for Operating Activities:</u>	
Operating Income (Loss):	\$ (265,825)
Adjustments to Reconcile Operating Income to Net Cash Used for Operating Activities:	
Depreciation	87,004
Effect of Increases and Decreases in Current Assets and Liabilities:	
Increase (decrease) in Accounts Payable	341,616
Increase (decrease) in Accrued Wages Payable	233,585
Increase (decrease) in Due To Other Funds	(595,633)
Net Cash Used for Operating Activities	\$ (199,253)

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

FIDUCIARY FUND FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2021

EXHIBIT E-1

	Custodial Fund
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 1,076,119
Total Assets	<u>1,076,119</u>
LIABILITIES	
Accounts Payable	<u>6,899</u>
Total Liabilities	<u>6,899</u>
NET POSITION	
Restricted for Other Purposes	<u>1,069,220</u>
Total Net Position	<u><u>\$ 1,069,220</u></u>

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF CHANGES IN FIDUCIARY FUND NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Custodial Fund
ADDITIONS:	
Miscellaneous Revenue - Student	\$ 367,376
Total Additions	367,376
DEDUCTIONS:	
Professional and Contracted Services	12,216
Supplies and Materials	392,344
Other Deductions	66,226
Total Deductions	470,786
Change in Fiduciary Net Position	(103,410)
Total Net Position - July 1 (Beginning)	-
Prior Period Adjustment	1,172,630
Total Net Position - June 30 (Ending)	\$ 1,069,220

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

NOTES TO FINANCIAL STATEMENTS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

A. REPORTING ENTITY

The Board of Trustees (the "Board") is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB") in its Statement No. 14, "The Financial Reporting Entity." The District has component units, which are discretely presented in a separate column in a supporting schedule to the government-wide financial statements. The ECISD Education Foundation is presented separately in one column of Exhibit A-1 and Exhibit B-1 to emphasize that they are legally separate from the District. If you have questions about this report or need additional financial information, contact the District's business office, at Ector County Independent School District, 802 N. Sam Houston, Odessa, Texas.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

The fund financial statements provide reports on the financial condition and results of operations for three fund categories - governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The District considers some governmental funds major and reports their financial condition and results of operations in a separate column in Exhibit C-1 and Exhibit C-3.

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

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses). The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collectible within 90 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the "susceptible to accrual" concept, that is, when they are both measurable and available. The District considers them "available" if they will be collected within 90 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

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

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

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.

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

D. FUND ACCOUNTING

The District reports the following major governmental funds:

1. **The General Fund** – The general fund is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
2. **The Elementary and Secondary School Emergency Relief Fund II (ESSER II) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act** – This special revenue fund is used to account for federal stimulus ESSER II funds granted to LEAs through the CRRSA Act to support LEAs' ability to operate, instruct its students, address learning loss, prepare schools for reopening, test, repair, and upgrade projects to improve air quality in school buildings during the coronavirus pandemic.
3. **The Insurance Recovery Fund** – This special revenue fund is used to account for insurance recovery proceeds for the repair or replacement of the insured property for assets as a result of insurance claims.
4. **Debt Service Funds** – The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.

Additionally, the District reports the following fund types:

Governmental Funds:

5. **Special Revenue Funds** – The District accounts for resources restricted to, or designated for, specific purposes by the District or a grantor in a special revenue fund. Most Federal and some State financial assistance is accounted for in a special revenue fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.

Proprietary Funds:

6. **Internal Service Funds** – Revenues and expenses related to services provided to organizations inside the District on a cost reimbursement basis are accounted for in an internal service fund. The District's internal service funds are the Medical Trust Fund, the Worker's Compensation Fund and the Housing Fund.

Fiduciary Funds:

7. **Custodial Funds** – The District accounts for resources held for others in a custodial capacity in custodial funds. The Custodial Fund consists of Student Activity Funds.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

E. OTHER ACCOUNTING POLICIES

1. For purposes of the statement of cash flows for proprietary funds, the District considers highly liquid investments to be cash equivalents if they have a maturity of three months or less when purchased.
2. The District reports inventories of supplies at weighted average cost. Supplies are recorded as expenditures when they are consumed. Inventories of food commodities are recorded at market values supplied by the Texas Department of Agriculture. Although commodities are received at no cost, their fair value is supplied by the Texas Department of Agriculture and recorded as inventory and unearned revenue when received. When requisitioned, inventory and unearned revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount.
3. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond payable are reported net of applicable premiums and/or discounts, which are deferred and amortized over the life of the bonds using the effective interest method. Beginning with the Series 2020A and 2020B, the District has begun utilizing the straight-line amortization method.

4. It is the District's policy to permit some employees to accumulate earned but unused vacation and sick pay benefits. There is a liability for unpaid accumulated sick leave based upon employees who meet the criteria established in the compensation and benefits local policy. All vacation pay is accrued when incurred in the government-wide and fund financial statements.
5. Capital assets, which include land, buildings, software, furniture and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

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

Assets	Years
Buildings and Improvements	40
Equipment	5 - 20
Vehicles	5 - 10
Software	5

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

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

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

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

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

1. Child Nutrition Program
2. Technology Program
3. Construction Programs under a state funded program (i.e. IFA, EDA, PFC, financed bonds)
4. Resources from other granting agencies
5. Retirement of Long-Term Debt
6. Scholarships

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

1. Potential litigation, claims, and judgments
2. Campus activity funds
3. Construction
4. Capital Expenditures for Equipment
5. Self-Insurance

Assigned fund balance shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose. When it is appropriate for fund balance to be assigned, the Board delegates the responsibility to assign funds to the Superintendent or designee. In current practice, such plans or intent may change and may never be budgeted, or may result in expenditures in future periods of time. Examples of assigned fund balances which the District may have tentative plans for expenditures in future periods include:

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

Unassigned fund balance shall include amounts available for any legal purpose. This portion of the total fund balance in the General Fund is available to finance operating expenditures. Unassigned fund balance shall mean the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

10. When the District incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever they will have to be returned if they are not used.
11. The District's investments are reported at cost which approximates fair value.
12. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.
13. In addition to liabilities, the statement of financial position (Exhibit C-1) will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, 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. Uncollected property taxes which are assumed collectible are reported in this category under the modified accrual basis of accounting. They are reported as unearned revenue on the government wide statement of net position in Exhibit A-1.
14. The Data Control Codes refer to the account code structure prescribed by Texas Education Agency (TEA) in the *Financial Accountability System Resource Guide*. TEA requires school districts to display these codes in the financial statements filed with TEA in order to ensure accuracy in building a State-wide data base for policy development and funding plans.
15. The District utilizes an encumbrance accounting system which is a method of ascertaining the availability of funds and then reserving funds to cover outstanding obligations. During the budgetary period, the District can determine the remaining amount of the new commitments that can be signed by comparing the amount of appropriations to the sum of expenditures recognized and encumbrances outstanding.

Accounts payable balances at June 30, 2021, consisted of the following amounts:

Fund Type	Amount
General Fund	3,697,209
Insurance Recovery Fund	1,183,707
Internal Service Fund	829,334
Special Revenue Fund	697,143
Custodial Fund	6,899
Total	\$ 6,414,292

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY DATA

The Board of Trustees adopts an "appropriated budget" for the General Fund, Debt Service Fund and the School Nutrition Fund, which is included in the Special Revenue Funds. The District is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The District compares the final amended budget to actual revenues and expenditures. The General Fund Budget report appears in Exhibit G-1 and the other two reports are in Exhibit J-2 and J-3.

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

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

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

Expenditures may not legally exceed budgeted appropriations at the function level within an individual fund for General Funds, Debt Service Funds, and the School Nutrition Fund, except when a budget amendment is approved by the Board. The budget was amended during the year for certain supplementary appropriations.

For Special Revenue Funds a budget amendment is required by the TEA when cumulative transfers among direct cost categories exceed or are expected to exceed twenty-five percent of the total current approved budget. The District may transfer resources among categories without submitting an amendment to TEA as long as the total amount of resources transferred is twenty-five percent or less of the total current approved budget. The total expenditures per funding source per fiscal year cannot exceed the total amount approved.

B. VARIANCES FROM FINAL ADOPTED BUDGET

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

1. The General Fund is analyzed in Exhibit G-1. All variances were positive except local revenues were less than anticipated as a result of lower delinquent tax revenues and the reclassification of the Campus Activity Fund to Fund 461 from Fund 199.

Additionally, state revenues were less than budgeted. The state of Texas provides funding based on attendance. Due to COVID-19, attendance rates were much lower than expected. The State did not provide the General Funds as anticipated, however, they held districts harmless by allowing the use

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

of federal ESSER II allocations accounted for in Fund 281. This detailed information was not provided to the District until after final General Fund budget amendments were approved.

2. The School Nutrition Fund is analyzed in Exhibit J-2. All variances were positive. Note that many of the School Nutrition funds were accounted for in Fund 242 due to a switch of funding source due to COVID-19.
3. The Debt Service Fund is analyzed in Exhibit J-3. All variances were positive except state hold harmless revenues were less than anticipated due to an unexpected state adjustment. Additionally, a bond refunding caused a recording to the other financing uses rather than a bond issuance costs. Net variances and change in fund balance is positive.

C. DEFICIT FUND EQUITY

No deficits in fund equity occurred.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The **Texas Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas:

1. safety of principal and liquidity,
2. portfolio diversification,
3. allowable investments,
4. acceptable risk levels,
5. expected rates of return,
6. maximum allowable stated maturity of portfolio investments,
7. maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio,
8. investment staff quality and capabilities, and
9. bid solicitation preferences for certificates of deposit.

Statutes authorize the entity to invest in

1. obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas and its agencies;
2. guaranteed or secured certificates of deposit issued by state and national banks domiciled in Texas;
3. obligations of states, agencies, counties, cities and other political subdivisions of any state having been
4. rated as to investment quality not less than an "A";
5. no load money market funds with a weighted average maturity of 90 days or less;
6. fully collateralized repurchase agreements;
7. commercial paper having a stated maturity of 270 days or less from the date of issuance and is not rated
8. less than A-1 or P-1 by two nationally recognized credit rating agencies OR one nationally recognized
9. credit agency and is fully secured by an irrevocable letter of credit;
10. secured corporate bonds rated not lower than "AA-" or the equivalent;
11. public funds investment pools; and
12. guaranteed investment contracts for bond proceeds investment only, with a defined termination date and secured by U.S. Government direct or agency obligations approved by the Texas Public Funds
13. Investment Act in an amount equal to the bond proceeds.

The Act also requires the entity to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

Policies Governing Deposits and Investments

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

- a. **Custodial Credit Risk – Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District’s policy regarding types of deposits allowed and collateral requirements is consistent with the requirements of the Public Funds Collateral Act, it is the policy of the District to require full collateralization of all District investments and funds on deposit with a depository bank, other than investments which are obligations of the U.S. Government and its agencies and instrumentalities. As required by Government Code 2257.022 the collateralization level will be 110% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC or FSLIC.

Securities pledged as collateral shall be held by an independent third party with whom the District has a current custodial agreement. The Director of Finance is responsible for entering into collateralization agreements with third party custodians in compliance with this policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. Collateral shall be reviewed at least weekly to assure that the market value of the pledged securities is adequate.

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

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

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

While all of the District's investments are available on demand, the underlying weighted average maturity of investments of the external investment pools that the District invests in are listed below as of June 30, 2021:

Type of Deposit	Fair Value	Percent	Maturity in Less than 1 Year	Maturity in 1-10 Years	Maturity in Over 10 Years	Credit Rating
NexBank Money Market Savings	\$ 9,997,474	6.61%	\$ 9,997,474			N/A
Total Money Markets and FDIC Insured Accounts:	<u>9,997,474</u>		<u>9,997,474</u>	<u>-</u>	<u>-</u>	
Investment Pools:						
TexPool	67,935,882	44.94%	67,935,882	-	-	AAAm
TexPool Prime	33,382,177	22.09%	33,382,177			AAAm
Lone Star	687,745	0.46%	687,745	-	-	AAAm
TexStar	39,138,806	25.90%	39,138,806	-	-	AAAm
Total Investment Pools:	<u>141,144,611</u>		<u>141,144,611</u>	<u>-</u>	<u>-</u>	
Total Investments:	<u>\$ 151,142,084</u>	100%	<u>\$ 151,142,084</u>	<u>-</u>	<u>-</u>	

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

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

As of June 30, 2021, the District's had the following investments subject to the fair value measurement:

	Balance at June 30, 2021	Fair Value Measurements		
		Level 1	Level 2	Level 3
TCG DIRECTED INVESTMENTS				
Fixed Income				
Municipal Bonds	\$ 5,883,272	5,883,272	-	-
Total Fixed Income:	<u>5,883,272</u>	<u>5,883,272</u>	<u>-</u>	<u>-</u>
Total Investments at Fair Value:	<u>\$ 5,883,272</u>	<u>5,883,272</u>	<u>-</u>	<u>-</u>

The TCG Directed Investments at June 30, 2021 classified in Level 1 are valued using prices quoted in active markets for those securities.

The total of investments appears in Exhibit C-1 and D-1.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

TexPool: Internet: www.texpool.com
Phone: 1-866-839-7665
Address: TexPool Participant Services
c/o Federated Investors, Inc.
1001 Texas Avenue, Suite 1150
Houston, TX 77002

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

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

TCG Directed Investments:

Internet: www.tdameritrade.com
Phone: 1-800-669-3900
Address: TD Ameritrade
501 Congress Ave
Suite 125
Austin, TX 78701

NexBank Money Market Savings:

Internet: <https://www.nexbank.com/>
Phone: 1-972-934-4700
Address: NexBank
2515 McKinney Avenue, Suite 1100
Dallas, TX 75201

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

B. PROPERTY TAXES

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

C. DELINQUENT TAXES RECEIVABLE

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

D. INTERFUND BALANCES AND TRANSFERS

Interfund balances at June 30, 2021, consisted of the following amounts:

	Due From Other Funds	Due To Other Funds
General Fund:		
Debt Service Fund	\$ 1,537,544	\$ -
Special Revenue Fund	20,413,151	4,492,255
Internal Service Fund	2,038,511	1,997,493
Total General Fund	<u>23,989,206</u>	<u>6,489,748</u>
Debt Service Fund:		
General Fund	<u>-</u>	<u>1,537,544</u>
Total Debt Service Fund	<u>-</u>	<u>1,537,544</u>
Special Revenue Fund:		
General Fund	4,492,255	20,413,151
Special Revenue Fund	<u>5,400,575</u>	<u>5,400,575</u>
Total Special Revenue Fund	<u>9,892,830</u>	<u>25,813,726</u>
Internal Service Fund:		
General Fund	<u>1,997,493</u>	<u>2,038,511</u>
Total Internal Service Fund	<u>1,997,493</u>	<u>2,038,511</u>
Totals	<u>\$ 35,879,529</u>	<u>\$ 35,879,529</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

The purpose of the interfund balances as of June 30, 2021, represents amounts owed to and from other funds, payroll and related benefits, and operations that will be cleared the following month when money is received from the granting agency or when subsequent transfers/repayments are made. The interfund balances and transfers are analyzed in Exhibit C-1 and Exhibit H-3.

Operating transfers for the year ended June 30, 2021 consisted of the following amounts:

	Transfers Out	Transfers In	
General Fund	\$ 506,410	\$ -	
Special Revenue Fund	-	506,410	
Totals	\$ 506,410	\$ 506,410	

The transfer from the General Fund was to fund the District's portion of the Regional Day School for the State Deaf Program – \$506,410.

E. DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables at June 30, 2021 were as follows:

	Property Taxes	Other Governments	Due From Other Funds	Other Receivables	Total Receivables
Governmental Activities:					
General Fund	\$ 18,467,755	\$ 36,923,242	\$ 23,989,206	\$ 59,304	\$ 79,439,507
Debt Service Fund	1,880,441	-	-	-	1,880,441
Other Funds	-	25,748,136	9,892,830	-	35,640,966
Internal Service Funds	-	-	1,997,493	-	1,997,493
Total - Governmental Activities	\$ 20,348,196	\$ 62,671,378	\$ 35,879,529	\$ 59,304	\$ 118,958,407

Payables at June 30, 2021 were as follows:

	Accounts Payable	Other Governments	Payroll Deductions and Withholdings Payable	Due To Other Funds	Total Payables
Governmental Activities:					
General Fund	\$ 3,697,209	\$ 19,788,852	\$ 16,967,948	\$ 6,489,748	\$ 46,943,757
Debt Service Fund	-	6,010	-	1,537,544	1,543,554
Other Funds	1,880,850	-	910,202	25,813,726	28,604,778
Internal Service Funds	829,334	-	-	2,038,511	2,867,845
Custodial Funds	6,899	-	-	-	6,899
Total - Governmental Activities	\$ 6,414,292	\$ 19,794,862	\$ 17,878,150	\$ 35,879,529	\$ 79,966,833

The disaggregation of receivables and payables are analyzed in Exhibit C-1, Exhibit E-1, and Exhibit H-3.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the District for the year ended June 30, 2021 is presented below and is analyzed in Exhibit A-1.

	Primary Government			
	Beginning Balance	Additions	Retirements / Transfers	Ending Balance
Governmental activities:				
Land	\$ 11,275,489	\$ 835,783	\$ -	\$ 12,111,272
Buildings and Improvements	464,262,284	1,127,468	-	465,389,752
Equipment	28,764,129	2,080,183	(355,957)	30,488,355
Vehicles	26,056,589	1,787,233	(1,428,570)	26,415,252
Software	4,274,877	-	(19,321)	4,255,556
Construction in Progress	24,070	258,343	-	282,413
Totals at Historical Costs	<u>534,657,438</u>	<u>6,089,010</u>	<u>(1,803,848)</u>	<u>538,942,601</u>
Less accumulated depreciation and amortization for:				
Buildings and Improvements	(181,138,287)	(9,662,558)	-	(190,800,845)
Equipment	(23,857,700)	(2,121,547)	355,957	(25,623,290)
Vehicles	(16,919,972)	(1,542,532)	1,357,123	(17,105,381)
Software	(4,192,584)	(69,151)	19,321	(4,242,414)
Total accumulated depreciation for:	<u>(226,108,543)</u>	<u>(13,395,788)</u>	<u>1,732,401</u>	<u>(237,771,930)</u>
Governmental activities capital assets, net	<u>\$ 308,548,895</u>	<u>\$ (7,306,778)</u>	<u>\$ (71,447)</u>	<u>\$ 301,170,671</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 4,620,656
Instruction Resources & Media Services	165,721
Curriculum & Staff Development	1,041
Instructional Leadership	26,338
School Leadership	485,459
Guidance, Counseling & Evaluation Services	13,105
Health Services	1,158
Student Transportation	1,073,711
Food Service	1,371,070
Co-Curricular/Extracurricular Activities	2,222,740
General Administration	47,002
Plant Maintenance & Operations	2,199,323
Securities & Monitoring Services	358,247
Data Processing Services	770,780
Community Services	39,437
Total Depreciation Expense	<u>\$ 13,395,788</u>

* Bus leases were paid off during 2021 and have been reclassified to Vehicles.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

G. BONDS PAYABLE AND DEBT SERVICE REQUIREMENTS

Bonded indebtedness of the District is reflected in the Statement of Net Position in Exhibit A-1. Current requirements for principal and interest expenditures are accounted for in the Debt Service Fund.

On June 20, 2012, the District issued \$4,690,000 of Unlimited Tax Refunding Bonds, Series 2012 (the "Bonds") maturing from August 15, 2012 through August 15, 2025. Interest rates vary from 2.00% to 3.00%. The Bonds were issued to advance refund a portion of the District's outstanding bonds to lower the District's debt service payments by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the District's financial statements.

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

On November 22, 2016, the District issued \$49,235,000 of Unlimited Tax Refunding Bonds, Series 2016 (the "Bonds") maturing from August 15, 2017 through August 15, 2027. Interest rates vary from 2.00% to 5.00%. The Bonds were issued to advance refund a portion of the District's outstanding bonds to lower the District's debt service payments by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment on the old bonds. Accordingly, the trust accounts assets and liabilities for the defeased bonds are not included in the District's financial statements.

On December 17, 2020, the District issued \$8,935,000 of Unlimited Tax Refunding Bonds, Series 2020-A (the "Bonds") maturing from August 15, 2021 through August 15, 2037. Interest rate is 3.00%. The Bonds were issued to advance refund \$9,700,000 of the District's outstanding bonds to lower the District's debt service principal payments by \$765,000. The proceeds of new bonds are placed in an irrevocable trust to provide for all future debt service payment on the old bonds. Accordingly, the trust accounts assets and liabilities for the defeased bonds are not included in the District's financial statements. The refunding resulted in an economic gain to the District of \$2,147,289. The refunding resulted in a deferred resource outflow of \$129,368.

On December 17, 2020, the District issued \$56,150,000 of Unlimited Tax Refunding Bonds, Series 2020-B (the "Bonds") maturing from August 15, 2021 through August 15, 2037. Interest rates vary from 1.75% to 5.00%. The Bonds were issued to advance refund \$56,150,000 of the District's outstanding bonds to lower the District's debt service payments by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment on the old bonds. Accordingly, the trust accounts assets and liabilities for the defeased bonds are not included in the District's financial statements. The refunding resulted in an economic gain to the District of \$11,287,495. The refunding resulted in a deferred resource outflow of \$7,555,487.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

A summary of changes in general long-term debt for the year ended June 30, 2021 is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Outstanding 7/1/2020	Issued	Retired	Payable Outstanding 6/30/2021
ECISD Unlimited Tax Refunding Bonds, Series 2012	2.00, 3.00%	4,690,000	54,900	2,020,000	-	285,000	1,735,000
ECISD Unlimited Tax School Building Bonds, Series 2013	3.00, 3.125 3.25, 4.00 5.00%	121,595,000	3,138,219	112,705,000	-	72,110,000	40,595,000
ECISD Unlimited Tax Refunding Bonds, Series 2016	2.00, 4.00 5.00%	49,235,000	2,168,375	45,770,000	-	4,805,000	40,965,000
ECISD Unlimited Tax Refunding Bonds, Series 2020A	3.00%	8,935,000	43,186	-	8,935,000	-	8,935,000
ECISD Unlimited Tax Refunding Bonds, Series 2020B	5.00, 1.750 1.800 2.190%	56,150,000	307,577	-	56,150,000	-	56,150,000
TOTAL		\$240,605,000	\$ 5,712,257	\$160,495,000	\$65,085,000	\$77,200,000	\$148,380,000

Debt service requirements are as follows:

Year Ended June 30,	General Obligations		
	Principal	Interest	Total Requirements
2022	8,105,000	5,445,665	13,550,665
2023	6,825,000	5,093,815	11,918,815
2024	7,140,000	4,765,015	11,905,015
2025	7,480,000	4,417,440	11,897,440
2026	7,765,000	4,054,015	11,819,015
2027-2031	39,000,000	16,423,325	55,423,325
2032-2036	48,735,000	6,980,867	55,715,867
2037-2038	23,330,000	819,883	24,149,883
	\$ 148,380,000	\$ 48,000,025	\$ 196,380,025

The long-term debt for the year ended June 30, 2021 is reflected in Exhibit A-1.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

H. COMMITMENTS UNDER OPERATING LEASES

Commitments under operating (noncapitalized) lease agreements for copier equipment provide for minimum future rental payments as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Future Rental Payments</u>
2022	780,711
2023	478,149
2024	218,489
Total Minimum Rentals	\$ <u>1,477,349</u>
 Rental Expenditures in Fiscal Year 2021	 \$ <u>1,027,745</u>

I. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS

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

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

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

	<u>Sick Leave</u>	<u>Vacation Leave</u>
Balance June 30, 2020	\$ 6,120,573	\$ 1,721,615
Additions/Adjustments - New Entrants and Salary Increments	818,879	393,319
Deductions - Payments to Participants	<u>(466,234)</u>	<u>(245,916)</u>
Balance June 30, 2021	\$ <u>6,473,218</u>	\$ <u>1,869,018</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

J. DEFINED BENEFIT PENSION PLAN

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

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

Pension Plan Fiduciary Net Position. Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling 1-800-223-8778.

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs.

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

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound.

Contributions. Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

member contributions and increased employee and employer contribution rates for fiscal years 2020 thru 2025. Contribution Rates can be found in the TRS 2020 ACFR, Note 11, on page 82.

Contribution Rates		
	2020	2021
Member	7.7%	7.7%
Non-Employer Contributing Entity (State)	7.5%	7.5%
Employers	7.5%	7.5%
Employer 0576 - 2021 Employer Contributions		\$4,356,619
Employer 0576 - 2021 Member Contributions		\$14,787,873
Reporting Year 2020 NECE On-behalf Contributions		\$16,015,406

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

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

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

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

- All public schools, charter schools, and regional educational service centers must contribute 1.5 percent of the member's salary beginning in fiscal year 2020, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

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

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
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, 2020	2.33%. 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)	2119
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc Post Employment Benefit Changes	None

The actuarial methods and assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2019. For a full description of these assumptions please see the TRS actuarial valuation report dated November 14, 2019.

Discount Rate. The single discount rate used to measure the total pension liability was 7.25%. The single discount rate was based on the expected rate of return on pension plan investments of 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the statutorily required rates set by the Legislature during the 2019 legislative session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payment of current plan members.

Asset Class	Target Allocation ¹	Long-Term Expected Geometric Real Rate of Return ²	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.0 %	3.9 %	0.99 %
Non-U.S. Developed	13.0	5.1	0.92
Emerging Markets	9.0	5.6	0.83
Private Equity	14.0	6.7	1.41
Stable Value			
Government Bonds	16.0 %	(0.7) %	(0.05) %
Absolute Return (Including Credit Sensitive Investments)	-	1.8	-
Stable Value Hedge Funds	5.0	1.9	0.11
Real Return			
Real Estate	15.0 %	4.6 %	1.02 %
Energy and Natural Resources and Infrastructure	6.0	6.0	0.42
Commodities	-	0.8	-
Risk Parity			
Risk Parity	8.0 %	3.0 %	0.30 %
Asset Allocation Leverage			
Cash	2.0 %	(1.5) %	(0.03) %
Asset Allocation Leverage	(6.0)	(1.3)	0.08
Inflation Expectation	-	-	2.00 %
Volatility Drag ³	-	-	(0.67) %
Expected Return	100.00%		7.33% %

¹ Target allocations are based on the FY2020 policy model.

² Capital Market Assumptions come from Aon Hewitt (as of 08/31/2020).

³ The volatility drag results from the conversion between arithmetic and geometric mean returns.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the Net Pension Liability. The discount rate can be found in the 2020 TRS CAFR, Note 11, page 90.

	1% Decrease in Discount Rate (6.25%)	Current Single Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
ECISD proportionate share of the net pension liability:	\$125,984,659	\$81,703,061	\$45,725,234

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2021, the District reported a liability of \$81,703,061 for its proportionate share of the TRS’s net pension liability. The District’s proportionate share of net pension liability appears in Exhibit G-2. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

ECISD’s Proportionate share of the collective net pension liability	\$ 81,703,061	
State’s proportionate share that is associated with ECISD	133,153,469	
Total	<u>\$ 214,856,530</u>	

The net pension liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2019 rolled forward to August 31, 2020. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2019 through August 31, 2020.

At August 31, 2020 the employer's proportion of the collective net pension liability was .1525507350% which was a decrease of 0.0191802371% from its proportion measure as of August 31, 2019.

Changes In Actuarial Assumptions Since the Prior Actuarial Valuation – There were no changes in assumptions since the prior measurement date.

Changes In Benefit Terms - In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. The increases immediately made the pension fund actuarially, sound and the Legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018, received an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever was less.

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

For the year ended June 30, 2021, the District recognized pension expense of \$11,887,764. The District also recognized an additional on-behalf revenue and expense of \$16,015,406 representing support provided by the State.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

At June 30, 2021, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources: The amounts shown below are deferred outflows and inflows of resources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Actuarial	\$149,183	\$2,280,116
Changes in Actuarial Assumptions	\$18,958,017	\$8,060,817
Difference between projected and actual investment earnings	\$1,654,009	\$0
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	\$5,080,334	\$9,279,152
Contributions paid to TRS subsequent to the measurement date (calculated by employer)	\$6,613,611	\$0
Total	\$32,455,154	\$19,620,085

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$6,613,611 will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ending June 30	Pension Expense Amount
2022	\$2,271,897
2023	\$3,103,549
2024	\$2,660,170
2025	\$520,891
2026	(\$1,921,569)
Thereafter	(\$413,480)
Total	\$6,221,458

K. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

Components of the net OPEB liability of the TRS-Care plan as of August 31, 2020 are as follows:

<u>NET OPEB Liability</u>	<u>Amount</u>
Total OPEB Liability	\$ 40,010,833,815
Less: Plan Fiduciary Net Position	(1,996,317,932)
Net OPEB Liability	<u>\$ 38,014,515,883</u>
 Net Position as percentage of Total OPEB Liability	 4.99%

Benefits Provided. TRS-Care provides health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension system. Eligible non-Medicare retirees and their dependents may pay premiums to participate in the high-deductible health plans. Eligible Non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes; including automatic COLAs.

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

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

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

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

Texas Insurance Code, Section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of salary. Section 1575.204 establishes a public school contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the employer. The actual public school contribution rate is prescribed by the Legislature in the General Appropriations Act which is 0.75% of each active employee's pay for fiscal year 2020.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

The following table shows contributions to the TRS-Care plan by type of contributor.

TRS-Care Contribution Rates		
	2020	2021
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding Remitted by Employers	1.25%	1.25%
Employer 0576 - 2021 Employer Contributions		\$ 1,580,686
Employer 0576 - 2021 Member Contributions		\$ 1,248,315
Reporting Year 2021 NECE On-behalf Contributions		\$ (895,182)

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

A supplemental appropriation was authorized by Senate Bill 1264 of the 86th Texas Legislature to provide \$2,208,137 for fiscal year 2020 and \$3,312,206 for fiscal year 2021, for consumer protections against medical and health care billing by certain out-of-network provides. Funding will be in fiscal year 2021.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$230.8 million in fiscal year 2020 to maintain premiums and benefit levels in the 2020-2021 biennium.

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2019. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2020. The actuarial valuation was determined using the following actuarial assumptions: *Actuarial Assumptions can be found in the 2020 TRS ACFR, Note 9, page 75.*

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2020 TRS pension actuarial valuation that was rolled forward to August 31, 2020:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Salary Increases
Rates of Disability	

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 (U-MP).

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2019 Rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.33% as of August 31, 2020
Aging Factors	Based on Plan Specific Experience
Election Rates	Normal Retirement: 65% participation prior to age 65 and 40% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Salary Increases	3.05% to 9.05%, including inflation
Ad hoc post-employment benefit changes	None

The initial medical trend rates were 9.00% for Medicare retirees and 7.30% for non-Medicare retirees. There was an initial prescription drug trend rate of 9.00% for all retirees. The initial trend rates decrease to an ultimate trend rate of 4.25% over a period of 13 years.

Discount Rate. A single discount rate of 2.33% was used to measure the total OPEB liability. There was a decrease of .30% in the discount rate since the previous year. The Discount Rate can be found in the 2020 TRS CAFR on page 76. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate.

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 (2.33%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (1.33%)	Current Single Discount Rate (2.33%)	1% Increase in Discount Rate (3.33%)
ECISD proportionate share of the net pension liability:	\$115,128,762	\$95,940,818	\$80,785,096

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

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

	1% Decrease in Healthcare Trend Rate	Current Single Healthcare Cost Trend Rate	1% Increase in Healthcare Trend Rate
ECISD proportionate share of the net pension liability:	\$78,371,357	\$95,940,818	\$119,340,858

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At June 30, 2021, the District reported a liability of \$95,940,818 for its proportionate share of the TRS's Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

ECISD's Proportionate share of the collective net OPEB liability	\$ 95,940,818
State's proportionate share that is associated with ECISD	<u>128,921,462</u>
Total	<u><u>\$ 224,862,280</u></u>

The Net OPEB Liability was measured as of August 31, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2019 thru August 31, 2020.

At August 31, 2020 the employer's proportion of the collective Net OPEB Liability was 0.2523794293% compared to 0.2525273266% as of August 31, 2019. This is a decrease of 0.0001478973%.

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

- The discount rate changed from 2.63 percent as of August 31, 2019 to 2.33 percent as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50 percent to 40 percent. This change lowered the Total OPEB Liability.
- The ultimate health care trend rate assumption was lowered from 4.50 percent to 4.25 percent as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

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

For the year ended June 30, 2021, the District recognized negative OPEB expense of \$1,586,036. The District also recognized negative on-behalf OPEB expense and revenue of \$895,182 for support provided by the State.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

At June 30, 2021, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Actuarial experience	\$5,023,423	\$43,907,424
Changes in Actuarial Assumptions	\$5,917,554	\$26,345,844
Net Difference between projected and actual investment	\$31,177	\$0
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	\$3,553,086	\$4,509,358
Contributions paid to TRS subsequent to the measurement date (calculated by employer)	\$1,741,596	\$0
Total	\$16,266,836	\$74,762,626

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$1,741,596. The net amounts of the employer's balances of deferred outflows and inflows (not including the deferred contribution paid subsequent to the measurement date) of resources related to OPEBs will be recognized in OPEB expense as follows:

For the Year Ending June 30	Pension Expense Amount
2022	\$ (10,117,429)
2023	(10,121,596)
2024	(10,123,980)
2025	(10,123,328)
2026	(7,560,713)
Thereafter	(12,190,340)
Total	(60,237,386)

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

Fiscal Year Ended	Subsidy Payments
2019	\$628,315
2020	\$758,512
2021	\$870,228

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

L. RISK MANAGEMENT

Health Insurance

The District sponsors a self-funded plan to provide health care benefits to staff members and their dependents. Transactions related to the plan are accounted for in the Medical Trust Fund (the “Fund”), an internal service fund of the District. The District contributed \$380 per month per employee-for the period of July 2020 through June 2021. Each employee contributed \$125 per month for the period of July 2020 through June 2021. Employees, at their option, authorized payroll withholding to pay contributions for dependents. Third party administrators paid all claims from the fund. The plan was authorized by Section 21.922, Texas Education Code, and was documented by contractual agreement. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried by a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop loss coverage was in effect in 2020 for individual claims exceeding \$350,000 annually and aggregate coverage with an attachment point of \$30,746,728. These amounts were \$350,000 individual and \$30,334,131 aggregate in 2021. Estimates of claims payable and of claims incurred, but not reported at June 30, 2021, are reflected as accounts and claims payable of the Fund. The plan is funded to discharge liabilities of the Fund as they become due.

For the fiscal year 2020-2021, no claims exceeded the \$350,000 limit plus one one-time aggregating specific of \$200,000. Changes in the balances of claims liabilities during the past year are as follows:

		Year Ended June 30, 2020		Year Ended June 30, 2021
Unpaid claims, beginning of the year	\$	1,849,491	\$	1,807,206
Incurred claims (including IBNR's)		19,683,250		25,792,128
Claim Payments		(19,725,535)		(25,338,374)
Unpaid claims, end of fiscal year	\$	1,807,206	\$	2,260,960

Worker’s Compensation

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

For the school year 2020-2021, no claims exceeded the \$500,000 limit. Changes in the balances of the claims liability during the past year are as follows:

		Year Ended June 30, 2020		Year Ended June 30, 2021
Unpaid claims, beginning of the year	\$	2,612,013	\$	2,560,759
Incurred claims (including IBNR's)		776,265		421,749
Claim Payments		(827,519)		(641,918)
Unpaid claims, end of fiscal year	\$	2,560,759	\$	2,340,590

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

M. CHANGES IN LONG-TERM LIABILITIES

Long-term activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds and Notes Payable:					
School Building and Refunding Bonds	\$ 160,495,000	\$ 65,085,000	\$ (77,200,000)	\$ 148,380,000	\$ 8,105,000
Accumulated Accretion	-	15,229	-	15,229	-
Net Bond Premium	10,099,397	9,605,859	(6,647,540)	13,057,716	-
Total Bonds and Notes Payable	<u>170,594,397</u>	<u>74,706,088</u>	<u>(83,847,540)</u>	<u>161,452,945</u>	<u>8,105,000</u>
Other Liabilities:					
Net Pension Liability	89,271,128	9,012,537	(16,580,604)	81,703,061	-
Net OPEB Liability	119,423,267	9,283,897	(32,766,346)	95,940,818	-
Worker's Compensation (IBNR)	2,560,759	421,749	(641,918)	2,340,590	461,123
Capital Lease Liability	2,585,409	-	(2,585,409)	-	-
Sick Leave Benefits	6,120,573	818,879	(466,234)	6,473,218	655,218
Total Other Liabilities	<u>219,961,136</u>	<u>19,537,062</u>	<u>(53,040,511)</u>	<u>186,457,687</u>	<u>1,116,341</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 390,555,533</u>	<u>\$ 94,243,150</u>	<u>\$ (136,888,051)</u>	<u>\$ 347,910,632</u>	<u>\$ 9,221,341</u>

N. PRIOR PERIOD ADJUSTMENT

Net position-beginning in Exhibit B-1 and contributions in Exhibits G-3 and G-5 have been restated. The restatement of \$2,216,623 was necessary to correct prior year employer contributions reported as deferred outflows of resources related to TRS pension and OPEB.

During the process of analyzing funds, it was determined that the Campus Activity Funds (CAF) funds, which utilized the same activity fund system as the SAF funds, had been accounted for in the General Fund 199. This CAF are better served and accounted for in a governmental special revenue fund instead. These CAF have been reclassified to Fund 461. All such funds are district governmental funds reflected in the Balance Sheet (Exhibit C-1) and Statement of Revenues and Expenditures and Changes in Fund Balance (Exhibit C-3). The CAF beginning fund balance totaling \$933,607 is removed from Fund 199 General Fund and reflected in Fund 461 in the Other Funds total. Total Governmental Funds beginning fund balance remains unchanged.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

O. DUE FROM STATE AND FEDERAL AGENCIES

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capital Programs. Amounts due from federal and state governments as of June 30, 2021, are summarized below.

Fund Name	State Entitlements	Federal Grants	Total
General Fund	\$ 36,923,242	\$	\$ 36,923,242
Elementary Secondary School Emergency Relief II		20,792,045	20,792,045
Elementary Secondary School Emergency Relief I		1,720,952	1,720,952
ESEA Title I, Part A - Improving Basic Programs		1,037,110	1,037,110
IDEA - Part B, Formula		1,014,211	1,014,211
ESEA Title II, Part A - Teacher Principal Training		434,837	434,837
Summer Feeding Program	258,626		258,626
Other Federally Funded Special Revenue Funds		203,797	203,797
ESEA Title III, Part A - English Language Acquisition		116,941	116,941
State Instructional Material Fund	49,200		49,200
Career and Technical Basic Grant		28,299	28,299
IDEA - Part B, Preschool		26,212	26,212
Instructional Continuity Grant		22,649	22,649
State Funded Special Revenue Funds	17,120		17,120
National School Breakfast and Lunch Program	14,336		14,336
SSA-IDEA -Part B, Discretionary		6,492	6,492
Regional Day School - DEAF	5,309		5,309
Total	\$ 37,267,833	\$ 25,403,545	\$ 62,671,378

P. REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

During the year ended June 30, 2021, revenues from local and intermediate sources consisted of the following:

	General Fund	Insurance Recovery Fund	Debt Service Fund	Other Funds	Total
Property Taxes	\$ 155,020,425	\$ -	\$ 15,910,933	\$ -	\$ 170,931,358
Penalties, Interest and Other					
Tax-Related Income	2,581,046		294,588		2,875,634
Investment Income	219,289	9,998	9,974	898	240,159
Food Sales	24			37,650	37,674
Co-Curricular Student Activities	275,094			469,629	744,723
Insurance Recovery	53,553	29,158,720			29,212,273
Other	1,792,804			1,840,458	3,633,262
Total	\$ 159,942,235	\$ 29,168,718	\$ 16,215,495	\$ 2,348,635	\$ 207,675,083

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

Q. CONTINGENT LIABILITIES

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

In the opinion of management, the District has materially complied with all requirements. However, such programs are subject to future audit or review, the possibility of disallowed expenditures exists. In the event of such disallowance of claimed expenditures, the District does not expect the resulting liability to have a material adverse effect on its combined financial statements at June 30, 2021.

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

R. SHARED SERVICE ARRANGEMENTS

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

Ector County Independent School District	\$ 669,392
Midland Independent School District	211,387
Big Spring Independent School District	52,847
Ft. Stockton Independent School District	70,462
Reagan County Independent School District	35,231
Pecos Independent School District	70,462
Andrews Independent School District	35,231
Monahans Independent School District	17,616
Coahoma Independent School District	17,616
Kermit Independent School District	35,231
Greenwood Independent School District	17,616
Total	<u>\$ 1,233,091</u>

S. CONSTRUCTION COMMITMENT

The District had the following construction commitment as of June 30, 2021:

Name of Project	Contractor	Contract Amount
Greenhouses	JSA, Terra, and Cooper	\$ 835,000
Athletic Field Turf	Hellas Construction	\$ 7,911,353

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

T. ARBITRAGE COMPLIANCE

The District is monitoring its compliance with Federal arbitrage regulations. As of June 30, 2021, the District is in compliance with Federal regulations, and the District has no liability for arbitrage rebates.

U. TAX ABATEMENTS

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

In order to qualify for the value limitation agreement, the applicant is required to meet a series of capital investment, job creation, and wage requirements specified by state law. At the time of the application's approval, the agreement must be found to meet the requirements of Texas Comptroller's Office. Only after that point is the final application brought to the district for acceptance and approval by the Board of Trustees. The application, the agreements and state reporting requirement documentation can be viewed at the Texas Comptroller's website: <https://comptroller.texas.gov/economy/local/ch313/agreement-docs.php> and the district's website at <https://www.ectorcountyisd.org/Page/5013>.

The value limitation application fee revenues, expenditures, and funds due to the district began in the 2020-2021 fiscal year and will continue for M&O tax purposes for ten years. The entire project value will remain taxable for I&S purposes for the term of the agreement. The net payment due to the district at year end is \$0. All is accounted for in special revenue Fund 477.

As of June 30, 2021, the district had one executed agreement with Oberon Solar, LLC.

V. STUDENT ACTIVITY FUNDS

The District has implemented GASB 84 effective the 2020-2021 fiscal year. The District's Student Activity Funds (SAF) meet the GASB 84 criteria requirements. Per GASB 84, a fiduciary fund must meet the criteria that:

1. assets are controlled or directed by the government;
2. assets are not derived from the government's own source revenue;
3. assets have one or more of the following characteristics:
 - a. administered through a trust for which the government is not a beneficiary;
 - b. assets are for the benefit of organizations;
 - c. assets are for the benefit of individuals and are not administered by the government.

The District has accounted for these funds as fiduciary Agency Funds in the past. These funds were shown on the Statement of Fiduciary Assets and Liabilities (Exhibit E-1) as Due to Student Groups. In implementing GASB 84, the funds are now considered fiduciary Custodial Funds and will appear on the Statement of Fiduciary Net Position (Exhibit E-1) and a new Statement of Changes in Fiduciary Fund Net Position (Exhibit E-2). The E-2 provides for additions and deductions to the funds along with net position. In the year of implementation, a prior period adjustment is shown for the balance of the funds from the prior year totaling \$1,172,630.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

W. SUBSEQUENT EVENTS

The District was notified at the very end of June 2021 that the Hold Harmless amount of \$20,997,458 was to be supplanted with ESSER funds.

The District has evaluated events subsequent to June 30, 2021 through November 16, 2021, the date the financial statements were available to be issued and concluded there are no other events requiring disclosure in the notes or recognition in the financial statements.

As of September 2, 2021, the Texas Education Agency (TEA) informed local education agencies (LEAs) that it has no plans to issue missed school day waivers due to COVID-19 during the 2021-2022 school year when the LEA or its campuses are closed. Each LEA will need to plan to make up time for school closures during the school year and may need to add additional instructional days and/or minutes to their calendar to meet the 75,600 operational minute requirement.

LEAs have reported to the TEA that attendance rate declines continue to occur due to COVID-19. As a result, the TEA is exploring options to ensure school systems will not experience significant financial difficulties. Additionally, LEAs had varying daily rates of attendance during the 2020-2021 school year due to the impact of virtual learning options. Once the TEA receives this local information in a PEIMS upload this fall, it will be equipped to analyze, understand, and determine potential changes to the rules around waivers, particularly low attendance waivers. As of the date of this report, the District has not determined the impact.

BUDGETARY COMPARISON REPORTING

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 168,865,254	\$ 161,730,004	\$ 159,942,235	\$ (1,787,769)
5800 State Program Revenues	136,163,746	154,229,352	134,157,478	(20,071,874)
5900 Federal Program Revenues	2,100,000	8,683,172	12,472,945	3,789,773
5020 Total Revenues	307,129,000	324,642,528	306,572,658	(18,069,870)
EXPENDITURES:				
Current:				
0011 Instruction	184,054,708	180,840,646	160,914,563	19,926,083
0012 Instructional Resources and Media Services	2,665,093	2,494,182	2,251,631	242,551
0013 Curriculum and Instructional Staff Development	6,385,873	6,471,528	4,617,279	1,854,249
0021 Instructional Leadership	6,314,483	6,600,742	5,929,180	671,562
0023 School Leadership	20,325,522	23,734,871	20,727,548	3,007,323
0031 Guidance, Counseling, and Evaluation Services	11,231,935	13,164,707	12,034,129	1,130,578
0032 Social Work Services	919,660	1,270,114	872,228	397,886
0033 Health Services	2,638,775	2,929,376	2,633,099	296,277
0034 Student (Pupil) Transportation	10,017,309	10,066,848	8,519,024	1,547,824
0035 Food Services	86,512	118,966	93,165	25,801
0036 Extracurricular Activities	6,148,134	5,994,734	5,193,294	801,440
0041 General Administration	8,564,766	9,362,415	8,566,554	795,861
0051 Facilities Maintenance and Operations	33,584,867	51,352,440	19,394,698	31,957,742
0052 Security and Monitoring Services	3,256,239	3,188,672	1,480,084	1,708,588
0053 Data Processing Services	7,170,304	19,807,127	16,840,096	2,967,031
0061 Community Services	1,374,337	1,502,584	1,345,375	157,209
Debt Service:				
0071 Principal on Long-Term Debt	400,000	2,585,410	2,585,409	1
0072 Interest on Long-Term Debt	100,000	140,730	140,730	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	15,000	840,706	296,713	543,993
Intergovernmental:				
0099 Other Intergovernmental Charges	1,875,483	1,920,483	1,852,865	67,618
6030 Total Expenditures	307,129,000	344,387,281	276,287,664	68,099,617
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(19,744,753)	30,284,994	50,029,747
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	99,000	99,049	49
8911 Transfers Out (Use)	-	(551,000)	(506,410)	44,590
7080 Total Other Financing Sources (Uses)	-	(452,000)	(407,361)	44,639
1200 Net Change in Fund Balances	-	(20,196,753)	29,877,633	50,074,386
0100 Fund Balance - July 1 (Beginning)	88,356,078	88,356,078	88,356,078	-
3000 Fund Balance - June 30 (Ending)	\$ 88,356,078	\$ 68,159,325	\$ 118,233,711	\$ 50,074,386

REQUIRED SUPPLEMENTARY INFORMATION

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2021

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018
District's Proportion of the Net Pension Liability (Asset)	0.152550735%	0.171730972%	0.162519269%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 81,703,061	\$ 89,271,128	\$ 89,454,550
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	133,153,469	115,099,303	130,227,666
Total	<u>\$ 214,856,530</u>	<u>\$ 204,370,431</u>	<u>\$ 219,682,216</u>
District's Covered Payroll	\$ 178,615,584	\$ 166,363,097	\$ 162,321,705
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	45.74%	53.66%	55.11%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	75.24%	73.74%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

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

FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
0.163010289%	0.1779288%	0.1717072%	0.1256839%
\$ 52,121,909	\$ 67,236,631	\$ 60,696,210	\$ 33,571,908
81,929,372	96,003,500	88,961,129	75,916,290
<u>\$ 134,051,281</u>	<u>\$ 163,240,131</u>	<u>\$ 149,657,339</u>	<u>\$ 109,488,198</u>
\$ 164,691,543	\$ 162,443,801	\$ 150,542,332	\$ 147,350,185
31.64%	41.39%	40.32%	22.78%
82.17%	78.00%	78.43%	83.25%

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2021

	2021	2020	2019
Contractually Required Contribution	\$ 4,356,619	\$ 3,233,829	\$ 3,339,028
Contribution in Relation to the Contractually Required Contribution	(4,356,619)	(3,233,829)	(3,339,028)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 192,050,226	\$ 175,704,924	\$ 164,417,160
Contributions as a Percentage of Covered Payroll	2.26%	1.84%	2.03%

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

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

2018	2017	2016	2015
\$ 2,951,106	\$ 2,792,264	\$ 3,086,526	\$ 2,819,306
(2,951,106)	(2,792,264)	(3,086,526)	(2,819,306)
\$ -	\$ -	\$ -	\$ -
\$ 162,515,095	\$ 164,788,323	\$ 160,914,812	\$ 149,308,655
1.82%	1.69%	1.92%	1.89%

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED JUNE 30, 2021

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.252379429%	0.252527327%	0.24519253%	\$ 0.25592559%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 95,940,818	\$ 119,423,267	\$ 122,426,875	\$ 111,292,438
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	128,921,462	158,686,808	135,999,016	\$ 126,511,621
Total	<u>\$ 224,862,280</u>	<u>\$ 278,110,075</u>	<u>\$ 258,425,891</u>	<u>\$ 237,804,059</u>
District's Covered Payroll	\$ 178,615,584	\$ 166,363,097	\$ 162,321,705	\$ 164,691,543
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	53.71%	71.78%	75.42%	\$ 67.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	4.99%	2.66%	1.57%	\$ 0.91%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. Therefore the amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date of August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2021

	2021	2020	2019	2018
Contractually Required Contribution	\$ 1,440,594	\$ 1,475,872	\$ 1,373,728	\$ 1,322,075
Contribution in Relation to the Contractually Required Contribution	(1,440,594)	(1,475,872)	(1,373,728)	(1,322,075)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 192,077,205	\$ 175,704,924	\$ 164,417,160	\$ 162,515,095
Contributions as a Percentage of Covered Payroll	0.75%	0.84%	0.84%	0.81%

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021

A. Notes to Schedules for the TRS Pension

Changes of Benefit terms.

In May 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (SB12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. The increases immediately made the pension fund actuarially sound, and the Legislature approved funding for a 13th check.

All eligible members retired as of December 31, 2018, received an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever was less.

Changes of Assumptions.

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

B. Notes to Schedules for the TRS OPEB Plan

Changes in Benefits.

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

Changes in Assumptions.

The following assumptions, methods and plan changes which are specific to TRS-Care were updated from the prior year's report:

- The discount rate changed from 2.63 % as of August 31, 2019 to 2.33%, as of August 31, 2020. This change increased the Total OPEB Liability.
- The participation rate for post-65 retirees was lowered from 50% to 40%. This change lowered the Total OPEB Liability.
- The ultimate health care trend assumption was lowered from 4.50% to 4.25% as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change lowered the Total OPEB Liability.

COMBINING SCHEDULES

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program
ASSETS				
1110 Cash and Cash Equivalents	\$ 10,411	\$ -	\$ -	\$ 36,576
1120 Investments - Current	-	-	-	903,598
1240 Due from Other Governments	1,037,110	1,014,211	26,212	14,336
1260 Due from Other Funds	-	7,448	-	5,898,981
1300 Inventories	-	-	-	456,664
1000 Total Assets	<u>\$ 1,047,521</u>	<u>\$ 1,021,659</u>	<u>\$ 26,212</u>	<u>\$ 7,310,155</u>
LIABILITIES				
2110 Accounts Payable	\$ 86,007	\$ 207	\$ -	\$ 322,525
2150 Payroll Deductions and Withholdings Payable	22,557	33,875	661	2,604
2160 Accrued Wages Payable	218,758	355,867	11,153	58,143
2170 Due to Other Funds	720,199	631,710	14,398	1,153,337
2200 Accrued Expenditures	-	-	-	10,066
2000 Total Liabilities	<u>1,047,521</u>	<u>1,021,659</u>	<u>26,212</u>	<u>1,546,675</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3410 Inventories	-	-	-	456,664
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	5,306,816
3490 Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,763,480</u>
4000 Total Liabilities and Fund Balances	<u>\$ 1,047,521</u>	<u>\$ 1,021,659</u>	<u>\$ 26,212</u>	<u>\$ 7,310,155</u>

242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 ESEA III, A English Lang. Acquisition	266 ESSER I CARES ACT	272 Medicaid Admin. Claim MAC	276 ESEA I, A Instructional Continuity	277 Coronavirus Relief Fund CARES
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
258,626	28,299	434,837	116,941	1,720,952	-	22,649	-
-	-	-	10,000	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 258,626</u>	<u>\$ 28,299</u>	<u>\$ 434,837</u>	<u>\$ 126,941</u>	<u>\$ 1,720,952</u>	<u>\$ -</u>	<u>\$ 22,649</u>	<u>\$ -</u>
\$ -	\$ 11,773	\$ 44,747	\$ 24,946	\$ -	\$ -	\$ -	\$ -
-	497	14,092	1,219	-	-	-	-
-	6,777	86,412	4,591	-	-	-	-
258,626	9,252	289,586	96,185	1,720,952	-	22,649	-
-	-	-	-	-	-	-	-
<u>258,626</u>	<u>28,299</u>	<u>434,837</u>	<u>126,941</u>	<u>1,720,952</u>	<u>-</u>	<u>22,649</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 258,626</u>	<u>\$ 28,299</u>	<u>\$ 434,837</u>	<u>\$ 126,941</u>	<u>\$ 1,720,952</u>	<u>\$ -</u>	<u>\$ 22,649</u>	<u>\$ -</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021

Data Control Codes	289 Other Federal Special Revenue Funds	315 SSA IDEA, Part B Discretionary	340 SSA - IDEA C Deaf - Early Intervention	397 Advanced Placement Incentives
ASSETS				
1110	\$ -	\$ -	\$ -	\$ -
1120	-	-	-	-
1240	203,797	6,492	-	-
1260	26,296	-	-	9,300
1300	-	-	-	-
1000	<u>\$ 230,093</u>	<u>\$ 6,492</u>	<u>\$ -</u>	<u>\$ 9,300</u>
LIABILITIES				
2110	\$ 138,656	\$ -	\$ -	\$ -
2150	1,033	419	-	-
2160	11,849	2,259	-	-
2170	78,555	3,814	-	-
2200	-	-	-	-
2000	<u>230,093</u>	<u>6,492</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3410	-	-	-	-
Restricted Fund Balance:				
3450	-	-	-	-
3490	-	-	-	9,300
Committed Fund Balance:				
3545	-	-	-	-
3000	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,300</u>
4000	<u>\$ 230,093</u>	<u>\$ 6,492</u>	<u>\$ -</u>	<u>\$ 9,300</u>

410 State Instructional Materials	429 Other State Special Revenue Funds	435 SSA Regional Day School - Deaf	461 Campus Activity Funds	462 Memorial Scholarship Fund	464 Susan Powell Memorial Art Scholarship	465 Connectivity Project Fund	477 Chapter 313 Agreements
\$ -	\$ -	\$ -	\$ 844,064	\$ -	\$ -	\$ -	\$ -
-	-	-	-	12,084	29,601	-	-
49,200	17,120	5,309	-	-	-	-	-
-	-	73,027	-	-	-	57,984	296,570
-	-	-	-	-	-	-	-
<u>\$ 49,200</u>	<u>\$ 17,120</u>	<u>\$ 78,336</u>	<u>\$ 844,064</u>	<u>\$ 12,084</u>	<u>\$ 29,601</u>	<u>\$ 57,984</u>	<u>\$ 296,570</u>
\$ 49,200	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	8,719	-	-	-	-	-
-	-	68,717	-	-	-	-	-
-	17,120	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>49,200</u>	<u>17,120</u>	<u>78,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	12,084	29,601	57,984	-
-	-	-	844,064	-	-	-	296,570
-	-	-	<u>844,064</u>	<u>12,084</u>	<u>29,601</u>	<u>57,984</u>	<u>296,570</u>
<u>\$ 49,200</u>	<u>\$ 17,120</u>	<u>\$ 78,336</u>	<u>\$ 844,064</u>	<u>\$ 12,084</u>	<u>\$ 29,601</u>	<u>\$ 57,984</u>	<u>\$ 296,570</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021

Data Control Codes	482 Education Foundation Fund	483 Citi Foundation Award	489 Brown Agriculture Fund	490 Barbara Jordan Elementary	
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1120	Investments - Current	-	-	52,209	2,012
1240	Due from Other Governments	-	-	-	-
1260	Due from Other Funds	255,252	13,021	-	1,703
1300	Inventories	-	-	-	-
1000	Total Assets	<u>\$ 255,252</u>	<u>\$ 13,021</u>	<u>\$ 52,209</u>	<u>\$ 3,715</u>
LIABILITIES					
2110	Accounts Payable	\$ 18,182	\$ -	\$ -	\$ -
2150	Payroll Deductions and Withholdings Payable	-	-	-	-
2160	Accrued Wages Payable	-	-	-	-
2170	Due to Other Funds	537	-	4,761	-
2200	Accrued Expenditures	-	-	-	-
2000	Total Liabilities	<u>18,719</u>	<u>-</u>	<u>4,761</u>	<u>-</u>
FUND BALANCES					
Nonspendable Fund Balance:					
3410	Inventories	-	-	-	-
Restricted Fund Balance:					
3450	Federal or State Funds Grant Restriction	-	-	-	-
3490	Other Restricted Fund Balance	236,533	13,021	47,448	3,715
Committed Fund Balance:					
3545	Other Committed Fund Balance	-	-	-	-
3000	Total Fund Balances	<u>236,533</u>	<u>13,021</u>	<u>47,448</u>	<u>3,715</u>
4000	Total Liabilities and Fund Balances	<u>\$ 255,252</u>	<u>\$ 13,021</u>	<u>\$ 52,209</u>	<u>\$ 3,715</u>

491 OHS Scholarship Fund	496 Odessa Regional School Clinic	497 Weldon Scholarship Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 891,051
25,269	-	28,588	1,053,361
-	-	-	4,956,091
-	24,283	-	6,673,865
-	-	-	456,664
<u>\$ 25,269</u>	<u>\$ 24,283</u>	<u>\$ 28,588</u>	<u>\$ 14,031,032</u>
\$ -	\$ -	\$ -	\$ 697,143
-	-	-	85,676
-	-	-	824,526
-	-	-	5,021,681
-	-	-	10,066
<u>-</u>	<u>-</u>	<u>-</u>	<u>6,639,092</u>
-	-	-	456,664
-	-	-	5,306,816
25,269	24,283	28,588	487,826
-	-	-	1,140,634
<u>25,269</u>	<u>24,283</u>	<u>28,588</u>	<u>7,391,940</u>
<u>\$ 25,269</u>	<u>\$ 24,283</u>	<u>\$ 28,588</u>	<u>\$ 14,031,032</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ 97,266
5800 State Program Revenues	-	-	-	388,914
5900 Federal Program Revenues	6,458,666	6,378,643	171,094	1,460,891
5020 Total Revenues	6,458,666	6,378,643	171,094	1,947,071
EXPENDITURES:				
Current:				
0011 Instruction	2,315,102	6,222,250	171,094	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	3,646,468	-	-	-
0021 Instructional Leadership	49,664	-	-	-
0023 School Leadership	28,014	-	-	-
0031 Guidance, Counseling, and Evaluation Services	81,664	155,615	-	-
0032 Social Work Services	89,391	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	1,131	778	-	-
0035 Food Services	-	-	-	1,680,610
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	48,145
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	143,488	-	-	-
0061 Community Services	103,744	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	6,458,666	6,378,643	171,094	1,728,755
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	218,316
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	218,316
0100 Fund Balance - July 1 (Beginning)	-	-	-	5,545,164
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ 5,763,480

242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II, A Training and Recruiting	263 ESEA III, A English Lang. Acquisition	266 ESSER I CARES ACT	272 Medicaid Admin. Claim MAC	276 ESEA I, A Instructional Continuity	277 Coronavirus Relief Fund CARES
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,004,491	386,971	1,254,416	759,852	5,400,276	57,240	22,649	3,941,046
14,004,491	386,971	1,254,416	759,852	5,400,276	57,240	22,649	3,941,046
-	188,280	-	271,036	1,291,400	-	5,849	3,941,046
-	-	-	-	-	-	-	-
-	95,597	941,165	442,180	100,962	-	-	-
-	-	-	-	27,154	-	16,800	-
-	-	301,283	-	29,727	-	-	-
-	103,094	-	-	13,754	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	46,967	57,240	-	-
-	-	-	-	-	-	-	-
12,967,244	-	-	-	-	-	-	-
-	-	-	-	28,511	-	-	-
-	-	11,968	-	634	-	-	-
1,000,747	-	-	-	1,677,906	-	-	-
-	-	-	-	307	-	-	-
-	-	-	23,966	2,182,954	-	-	-
-	-	-	22,670	-	-	-	-
36,500	-	-	-	-	-	-	-
14,004,491	386,971	1,254,416	759,852	5,400,276	57,240	22,649	3,941,046
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	289 Other Federal Special Revenue Funds	315 SSA IDEA, Part B Discretionary	340 SSA - IDEA C Deaf - Early Intervention	397 Advanced Placement Incentives
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	36,317
5900 Federal Program Revenues	776,668	52,959	1,868	-
5020 Total Revenues	776,668	52,959	1,868	36,317
EXPENDITURES:				
Current:				
0011 Instruction	203,925	52,559	1,868	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	203,098	400	-	27,017
0021 Instructional Leadership	680	-	-	-
0023 School Leadership	111,472	-	-	-
0031 Guidance, Counseling, and Evaluation Services	144,345	-	-	-
0032 Social Work Services	64,394	-	-	-
0033 Health Services	32,105	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	16,649	-	-	-
0061 Community Services	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	776,668	52,959	1,868	27,017
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	9,300
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	9,300
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ 9,300

410 State Instructional Materials	429 Other State Special Revenue Funds	435 SSA Regional Day School - Deaf	461 Campus Activity Funds	462 Memorial Scholarship Fund	464 Susan Powell Memorial Art Scholarship	465 Connectivity Project Fund	477 Chapter 313 Agreements
\$ -	\$ -	\$ 338,175	\$ 469,629	\$ 14,584	\$ 29,601	\$ 200,000	\$ 571,570
1,140,715	539,210	333,679	-	-	-	-	-
-	-	-	-	-	-	-	-
1,140,715	539,210	671,854	469,629	14,584	29,601	200,000	571,570
1,140,715	177,924	1,063,664	10,028	-	-	-	-
-	-	-	210	-	-	-	-
-	98,417	1,810	365	-	-	-	-
-	12,000	-	-	-	-	-	-
-	13,000	111,381	548,569	-	-	-	-
-	-	1,409	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,000	-	-	2,500	-	-	275,000
-	-	-	-	-	-	-	-
-	234,869	-	-	-	-	-	-
-	-	-	-	-	-	142,016	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,140,715	539,210	1,178,264	559,172	2,500	-	142,016	275,000
-	-	(506,410)	(89,543)	12,084	29,601	57,984	296,570
-	-	506,410	-	-	-	-	-
-	-	-	(89,543)	12,084	29,601	57,984	296,570
-	-	-	933,607	-	-	-	-
\$ -	\$ -	\$ -	\$ 844,064	\$ 12,084	\$ 29,601	\$ 57,984	\$ 296,570

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	482 Education Foundation Fund	483 Citi Foundation Award	489 Brown Agriculture Fund	490 Barbara Jordan Elementary
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 516,306	\$ 14,521	\$ 45,096	\$ 29
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	<u>516,306</u>	<u>14,521</u>	<u>45,096</u>	<u>29</u>
EXPENDITURES:				
Current:				
0011 Instruction	147,358	-	-	-
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	5,849	-	-	-
0021 Instructional Leadership	5,316	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	121,250	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	1,500	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>279,773</u>	<u>1,500</u>	<u>-</u>	<u>-</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	236,533	13,021	45,096	29
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
1200 Net Change in Fund Balance	236,533	13,021	45,096	29
0100 Fund Balance - July 1 (Beginning)	-	-	2,352	3,686
3000 Fund Balance - June 30 (Ending)	<u>\$ 236,533</u>	<u>\$ 13,021</u>	<u>\$ 47,448</u>	<u>\$ 3,715</u>

491 OHS Scholarship Fund	496 Odessa Regional School Clinic	497 Weldon Scholarship Fund	Total Nonmajor Governmental Funds
\$ 17	\$ 24,283	\$ 27,558	\$ 2,348,635
-	-	-	2,438,835
-	-	-	41,127,730
17	24,283	27,558	45,915,200
-	-	-	17,204,098
-	-	-	210
-	-	-	5,563,328
-	-	-	111,614
-	-	-	1,143,446
-	-	-	499,881
-	-	-	153,785
-	-	-	136,312
-	-	-	1,909
-	-	-	14,647,854
-	-	-	28,511
-	-	-	414,352
-	-	-	2,726,798
-	-	-	235,176
-	-	-	2,509,073
750	-	-	128,664
-	-	-	36,500
750	-	-	45,541,511
(733)	24,283	27,558	373,689
-	-	-	506,410
(733)	24,283	27,558	880,099
26,002	-	1,030	6,511,841
\$ 25,269	\$ 24,283	\$ 28,588	\$ 7,391,940

COMBINING SCHEDULES – INTERNAL SERVICE FUNDS

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2021

	715 ECISD Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 300,818	\$ -	\$ 1,007,775	\$ 1,308,593
Investments - Current	-	7,505,190	16,115,021	23,620,211
Due from Other Funds	5,962	1,991,531	-	1,997,493
Total Current Assets	<u>306,780</u>	<u>9,496,721</u>	<u>17,122,796</u>	<u>26,926,297</u>
Noncurrent Assets:				
Capital Assets:				
Land	54,012	-	-	54,012
Buildings and Improvements	3,663,335	-	-	3,663,335
Depreciation on Buildings	(487,202)	-	-	(487,202)
Total Noncurrent Assets	<u>3,230,145</u>	<u>-</u>	<u>-</u>	<u>3,230,145</u>
Total Assets	<u>3,536,925</u>	<u>9,496,721</u>	<u>17,122,796</u>	<u>30,156,442</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,219	-	828,115	829,334
Due to Other Funds	10,952	2,027,559	-	2,038,511
Accrued Expenses	-	461,123	2,260,960	2,722,083
Total Current Liabilities	<u>12,171</u>	<u>2,488,682</u>	<u>3,089,075</u>	<u>5,589,928</u>
NonCurrent Liabilities:				
Other Long-Term Debt - Due in More than One Year	-	1,879,467	-	1,879,467
Total Noncurrent Liabilities	<u>-</u>	<u>1,879,467</u>	<u>-</u>	<u>1,879,467</u>
Total Liabilities	<u>12,171</u>	<u>4,368,149</u>	<u>3,089,075</u>	<u>7,469,395</u>
NET POSITION				
Unrestricted Net Position	3,524,754	5,128,572	14,033,721	22,687,047
Total Net Position	<u>\$ 3,524,754</u>	<u>\$ 5,128,572</u>	<u>\$ 14,033,721</u>	<u>\$ 22,687,047</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	715 ECISD Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
OPERATING REVENUES:				
Employee and Employer Premiums	\$ -	\$ 1,019,854	\$ 27,608,936	\$ 28,628,790
Rent Revenue	349,115	-	-	349,115
Stop Loss Reimbursement	-	6,621	110,820	117,441
Total Operating Revenues	<u>349,115</u>	<u>1,026,475</u>	<u>27,719,756</u>	<u>29,095,346</u>
OPERATING EXPENSES:				
Claims and Prescriptions	-	421,749	25,792,128	26,213,877
Professional and Contracted Services	311,472	56,340	33,000	400,812
Supplies and Materials	41,935	-	-	41,935
Other Operating Costs	-	-	2,617,543	2,617,543
Depreciation Expense	87,004	-	-	87,004
Total Operating Expenses	<u>440,411</u>	<u>478,089</u>	<u>28,442,671</u>	<u>29,361,171</u>
Operating Income (Loss)	<u>(91,296)</u>	<u>548,386</u>	<u>(722,915)</u>	<u>(265,825)</u>
NONOPERATING REVENUES (EXPENSES):				
Earnings from Temporary Deposits & Investments	-	6,447	13,198	19,645
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>6,447</u>	<u>13,198</u>	<u>19,645</u>
Change in Net Position	<u>(91,296)</u>	<u>554,833</u>	<u>(709,717)</u>	<u>(246,180)</u>
Total Net Position - July 1 (Beginning)	<u>3,616,050</u>	<u>4,573,739</u>	<u>14,743,438</u>	<u>22,933,227</u>
Total Net Position - June 30 (Ending)	<u><u>\$ 3,524,754</u></u>	<u><u>\$ 5,128,572</u></u>	<u><u>\$ 14,033,721</u></u>	<u><u>\$ 22,687,047</u></u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	715 ECISD Housing Fund	771 Workers Compensation Fund	772 Medical Trust Fund	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Rental Receipts	\$ 170,426	\$ -	\$ -	\$ 170,426
Cash Received from Employees and Employer	-	589,226	27,622,620	28,211,846
Cash Received from Stop Loss Carrier	-	6,621	110,820	117,441
Cash Payments for Claims	-	(641,918)	(25,338,374)	(25,980,292)
Cash Payments for Other Operating Expenses	(357,354)	46,071	(2,407,391)	(2,718,674)
Net Cash Used For Operating Activities	(186,928)	-	(12,325)	(199,253)
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	6,447	13,198	19,645
Net Increase (Decrease) in Cash and Cash Equivalents	(186,928)	6,447	873	(179,608)
Cash and Cash Equivalents at Beginning of Year	487,746	7,498,743	17,121,923	25,108,412
Cash and Cash Equivalents at End of Year	<u>\$ 300,818</u>	<u>\$ 7,505,190</u>	<u>\$ 17,122,796</u>	<u>\$ 24,928,804</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Used for Operating Activities:</u>				
Operating Income (Loss):	\$ (91,296)	\$ 548,386	\$ (722,915)	\$ (265,825)
Adjustments to Reconcile Operating Income				
to Net Cash Used for Operating Activities:				
Depreciation	87,004	-	-	87,004
Effect of Increases and Decreases in Current				
Assets and Liabilities:				
Increase (decrease) in Accounts Payable	(3,947)	102,411	243,152	341,616
Increase (decrease) in Accrued Wages Payable	-	(220,169)	453,754	233,585
Increase (decrease) in Due To Other Funds	(178,689)	(430,628)	13,684	(595,633)
Net Cash Used for Operating	<u>\$ (186,928)</u>	<u>\$ -</u>	<u>\$ (12,325)</u>	<u>\$ (199,253)</u>
Activities				

REQUIRED TEA SCHEDULES

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED JUNE 30, 2021

Last 10 Years	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2012 and prior years	Various	Various	\$ 9,565,177,000
2013	1.040000	0.079500	10,232,624,000
2014	1.040000	0.121000	11,598,844,880
2015	1.040000	0.121000	13,401,694,166
2016	1.040000	0.110000	14,256,078,650
2017	1.040000	0.110000	13,190,683,066
2018	1.040000	0.109600	11,855,872,243
2019	1.170000	0.109600	12,190,897,339
2020	1.068400	0.109600	15,070,399,797
2021 (School year under audit)	1.054700	0.123200	14,780,081,913
1000 TOTALS			

(10) Beginning Balance 7/1/2020	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2021
\$ 3,014,556	\$ -	\$ 60,147	\$ 5,494	\$ (62,484)	\$ 2,886,431
463,473	-	21,859	1,671	(444)	439,499
663,534	-	38,422	4,470	(1,659)	618,983
1,051,941	-	91,001	10,588	(3,274)	947,078
1,037,826	-	50,450	5,336	(1,258)	980,782
1,450,570	-	102,025	10,791	2,702	1,340,456
1,740,612	-	276,837	29,174	(6,115)	1,428,486
2,659,095	-	465,398	43,596	(201,269)	1,948,832
6,381,038	-	2,338,614	239,848	(763,584)	3,038,992
-	174,100,673	151,575,672	15,559,965	(246,379)	6,718,657
<u>\$ 18,462,645</u>	<u>\$ 174,100,673</u>	<u>\$ 155,020,425</u>	<u>\$ 15,910,933</u>	<u>\$ (1,283,764)</u>	<u>\$ 20,348,196</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 3,376,000	\$ 95,800	\$ 97,266	\$ 1,466
5800 State Program Revenues	370,000	320,000	388,914	68,914
5900 Federal Program Revenues	14,168,000	1,347,000	1,460,891	113,891
5020 Total Revenues	17,914,000	1,762,800	1,947,071	184,271
EXPENDITURES:				
Current:				
0035 Food Services	17,479,332	3,860,909	1,680,610	2,180,299
0051 Facilities Maintenance and Operations	434,668	48,439	48,145	294
6030 Total Expenditures	17,914,000	3,909,348	1,728,755	2,180,593
1200 Net Change in Fund Balances	-	(2,146,548)	218,316	2,364,864
0100 Fund Balance - July 1 (Beginning)	5,545,164	5,545,164	5,545,164	-
3000 Fund Balance - June 30 (Ending)	\$ 5,545,164	\$ 3,398,616	\$ 5,763,480	\$ 2,364,864

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 17,173,495	\$ 15,973,495	\$ 16,215,495	\$ 242,000
5800 State Program Revenues	268,836	268,836	216,569	(52,267)
5020 Total Revenues	17,442,331	16,242,331	16,432,064	189,733
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Debt	6,115,000	11,350,000	11,350,000	-
0072 Interest on Long-Term Debt	6,934,994	5,712,257	5,712,257	-
0073 Bond Issuance Cost and Fees	9,800	320,209	684,352	(364,143)
6030 Total Expenditures	13,059,794	17,382,466	17,746,609	(364,143)
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	4,382,537	(1,140,135)	(1,314,545)	(174,410)
OTHER FINANCING SOURCES (USES):				
7911 Capital Related Debt Issued	-	65,085,000	65,085,000	-
7916 Premium or Discount on Issuance of Bonds	-	9,237,691	9,605,859	368,168
8949 Other (Uses)	-	(74,005,019)	(74,005,019)	-
7080 Total Other Financing Sources (Uses)	-	317,672	685,840	368,168
1200 Net Change in Fund Balances	4,382,537	(822,463)	(628,705)	193,758
0100 Fund Balance - July 1 (Beginning)	17,590,813	17,590,813	17,590,813	-
3000 Fund Balance - June 30 (Ending)	\$ 21,973,350	\$ 16,768,350	\$ 16,962,108	\$ 193,758

STATE COMPENSATORY EDUCATION AND BILINGUAL EDUCATION PROGRAM EXPENDITURES

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Fiscal Year 2021

Section A: Compensatory Education Programs

AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
<hr/>		
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
<hr/>		
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$28,119,658
<hr/>		
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year.	\$15,777,333
<hr/>		

Section B: Bilingual Education Programs

AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
<hr/>		
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
<hr/>		
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$3,631,766
<hr/>		
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25,35)	\$2,615,809
<hr/>		

FEDERAL AWARDS SECTION

DRAFT

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DRAFT

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
<u>Passed Through Texas Department of Emergency Management</u>			
COVID 19 Coronavirus Relief Fund - County Match	21.019		\$ 270,523
COVID 19 Coronavirus Relief Fund -TEA NonCash	21.019	52202002	1,970,523
COVID 19 Coronavirus Relief Fund - TEA Match	21.019	52202002	850,000
COVID 19 Coronavirus Relief Fund - City Match	21.019		850,000
Coronavirus Relief Fund Texas COVID 19 Pandemic	21.019	2020-CF-21019	2,633,963
Total CFDA Number 21.019			<u>6,575,009</u>
Total Passed Through Texas Department of Emergency Management			<u>6,575,009</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>6,575,009</u>
U.S. DEPARTMENT OF DEFENSE			
<u>Direct Programs</u>			
Junior Reserve Officer's Training Corps	12.000		76,325
Total Direct Programs			<u>76,325</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>76,325</u>
U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through Texas Education Agency</u>			
Supporting Effective Educator Development	84.423A	U423A170007	75,579
Total Passed Through Texas Education Agency			<u>75,579</u>
<u>Passed Through State Department of Education</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010A	20610101068901	1,774,534
ESEA, Title I, Part A - Improving Basic Programs	84.010A	21610101068901	4,896,802
ESEA Title I, Part D - Improving Basic Programs	84.010A	21610103068901	65,254
TTL I 1003 School Improvement	84.010A	20610141068901	84,210
TTL I 1003 School Improvement	84.010A	21610141068901	68,427
Total CFDA Number 84.010A			<u>6,889,227</u>
*IDEA-Part B, Formula	84.027A	196600010689016600	35
*IDEA-Part B, Formula	84.027A	206600010689016600	1,746,671
*IDEA-Part B, Formula	84.027A	216600010689016600	5,063,631
*IDEA - Part B, Discretionary Deaf	84.027A	216600110689016673	56,141
Total CFDA Number 84.027A			<u>171,887</u>
*IDEA - Part B, Preschool	84.173A	206610010689016610	14,459
*IDEA - Part B, Preschool	84.173A	216610010689016610	161,024
Total CFDA Number 84.173A			<u>175,483</u>
Total Special Education Cluster (IDEA)			<u>7,041,961</u>
Carl D. Perkins Basic Formula	84.048A	20420006068901	23,572
20-21 Perkins V: Strengthening CTE for 21st Century	84.048A	21420006068901	384,892
Total CFDA Number 84.048A			<u>408,464</u>
IDEA-C, Early Childhood Intervention	84.181A	213911010689013911	1,939
Title III, Part A-English Language Acquisition	84.365A	20671001068901	150,326
Title III, Part A-English Language Acquisition	84.365A	21671001068901	578,906
Title III, Part A-Immigrant	84.365A	21671003068901	62,484
Total CFDA Number 84.365A			<u>791,716</u>

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	20694501068901	335,551
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	21694501068901	919,845
2021-2022 Principal Residency Cycle	84.367A	216945677110009	55,094
Total CFDA Number 84.367A			1,310,490
Instructional Continuity	84.377A	17610740068901	28,266
2020-2021 School Action Fund Planning	84.377A	166107397110005	45,729
2020-2021 School Action Fund Planning	84.377A	166107397110006	39,002
2020-2021 School Action Fund Planning	84.377A	166107397110007	30,235
2020-2021 School Action Fund Planning	84.377A	166107397110008	72,902
2020-2021 School Action Fund Planning	84.377A	196101517110006	34,237
Total CFDA Number 84.377A			250,371
Title IV, Part A, Subpart 1	84.424A	20680101068901	197,554
Title IV, Part A, Subpart 1	84.424A	21680101068901	342,085
Total CFDA Number 84.424A			539,639
COVID 19 ESSER Grant	84.425D	20521001068901	5,623,412
COVID 19 CRRSA ESSER II	84.425D	21521001068901	24,239,101
Total CFDA Number 84.425D			29,862,513
Total Passed Through State Department of Education			47,096,320
TOTAL U.S. DEPARTMENT OF EDUCATION			47,171,899
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through Texas Health and Human Services Commission</u>			
COVID 19 Cares Act Provider Relief - SHARS	93.498		44,940
Medicaid Administrative Claiming Program - MAC	93.778	HHS000537900265	57,240
Federal Child Care Tuition	93.556	09030C02FY21	10,261
Total Passed Through Texas Health and Human Services Commission			112,441
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			112,441
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the State Department of Agriculture</u>			
*School Breakfast Program	10.553	71402101	158,070
*National School Lunch Program - Cash Assistance	10.555	71302101	232,016
*National School Lunch Prog. - Non-Cash Assistance	10.555	00327	966,253
Total CFDA Number 10.555			1,198,269
*Summer Feeding Program - Cash Assistance	10.559	00327	14,004,491
Total Child Nutrition Cluster			15,360,830
Child & Adult Care Food Program - Cash Assistance	10.558	00327	96,936
Child & Adult Care Food Program - Non-Cash Assistance	10.558	00327	7,616
Total CFDA Number 10.558			104,552
Total Passed Through the State Department of Agriculture			15,465,382
TOTAL U.S. DEPARTMENT OF AGRICULTURE			15,465,382
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 69,401,056

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2021

1) General

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

2) Basis of Accounting

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

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

3) Relationship to General Purpose Financial Statements

The following is a reconciliation of expenditures of federal awards program per the Schedule of Expenditures of Federal Awards and federal revenues reported on Exhibit C-3 of the District's Annual Financial Report:

Total Expenditures of Federal Awards	\$ 69,401,056
School Health and Related Services (SHARS) revenue	1,971,426
E-Rate revenue	6,304,608
Other miscellaneous revenue	162,686
Federal Revenues Reported in Exhibits C-3	\$ 77,839,776

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

4) General Fund Expenditures

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

Program or Source	Federal ALN	Amount
School Health and Related Services (SHARS) revenue		\$ 1,971,426
E-Rate revenue		6,304,608
Other miscellaneous revenue		162,686
Junior Reserve Officer's Training Corps	12.000	76,325
Coronavirus Relief Fund Texas COVID 19 Pandemic	21.019	2,633,963
Supporting Effective Educator Development	84.423A	75,579
Federal Child Care Tuition	93.556	10,261
Indirect Cost:		
ESEA, Title I, Part A - Improving Basic Programs	84.010A	291,727
ESEA, Title I, Part A - Improving Basic Programs	84.010A	126,916
ESEA Title I, Part D - Improving Basic Programs	84.010A	1,585
ESEA Title I, Part D - Improving Basic Programs	84.010A	894
TTL I 1003 School Improvement	84.010A	9,441
IDEA-Part B, Formula	84.027A	282,491
IDEA-Part B, Formula	84.027A	149,203
IDEA - Part B, Preschool	84.173A	428
IDEA - Part B, Preschool	84.173A	3,960
Carl D. Perkins Basic Formula	84.048A	13,616
Carl D. Perkins Basic Formula	84.048A	7,877
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	30,252
ESEA Title II, Part A: Supporting Effective Instruction	84.367A	25,822
Title III, Part A-English Language Acquisition	84.365A	15,325
Title III, Part A-English Language Acquisition	84.365A	16,539
COVID 19 ESSER Grant	84.425D	223,135
Instructional Continuity	84.377A	5,617
Title IV, Part A, Subpart 1	84.424A	18,287
Title IV, Part A, Subpart 1	84.424A	11,728
IDEA - Part B, Discretionary Deaf	84.027A	1,792
IDEA - Part B, Discretionary Deaf	84.027A	1,390
IDEA-C, Early Childhood Intervention	84.181A	72
		\$ 12,472,945

5) Amounts Passed Through by the District

During 2021, the District did not pass through any federal funding to sub-recipients.



OUR students...THE future



Ector County Independent School District Action Page

TO: Board of Trustees

FROM: Alicia Syverson, Assistant Superintendent of Student and School Support

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF APPOINTMENT/REAPPOINTMENT OF SCHOOL HEALTH ADVISORY COUNCIL (SHAC) MEMBERS

DATE: November 16, 2021

A Board shall establish a local School Health Advisory Council (SHAC) to assist a District in ensuring that local community values are reflected in the District's health education instruction. The majority of the council must be parents of students enrolled in the District and who are not employed by the District. The Board may also appoint one (1) or more school teachers, public school administrators, district students, healthcare professionals, members of the business community, law enforcement representatives, senior citizens, clergy, representatives of non-profit health organizations, or representatives from other groups.

There are currently two (2) vacant SHAC Parent Member positions and up to two (2) additional vacant member positions. Three (3) parent applications, two (2) community member applications, and one (1) teacher application was received. The district has received an adequate number of applications to fill the 2021-22 SHAC Membership vacancies. No further recruitment or advertising is necessary. Board Members are encouraged to submit individuals for appointment consideration.

The Board of Trustees shall consider, but is not limited to, written applications that are submitted by any eligible person desiring to serve on the Council.

Administrative Recommendation:

It is recommended that the Board of Trustees take action to appoint/reappoint applicants to serve as a School Health Advisory Council Member for a two (2) year term.

2021 – 2022 Appointment / Reappointment School Health Advisory Council Members

(Total Parent and Additional Membership Capacity up to 14)

The following members' terms ended August 2021 and submit their names for reappointment:

<u>Parent Members</u>	<u>Community Members</u>
Tammi Cole/Homemaker Dr. Dawn Weeks/Pastor Jodi Patman/Financial Advisor Graciela Flores/Family Nurse Practitioner Shavonica Meyer/Stay Home Parent Tome Lechtenberg/UTPB Head Athletic Trainer & Health Care Administrator	Aaron Thomas/Community Service Susan Rathbun/UTPB Counseling Brenda Myers/Retired Tomisin Adenuga/Registered Nurse

The following members' terms ended August 2021:

<u>Parent Members</u> (Vacant- not returning)	<u>Community Members</u> (Vacant-not returning)
James Webbs/Jr. Scada Technician Daisy Flores/Candyland Academy Populations Daycare Provider	Renee Morris/Executive Director Becky Rivera-Weiss/Special Outreach Specialist Odessa College

The following applicants have submitted their names for consideration for the vacancies listed.

<u>Parent Members</u>	<u>Additional Members</u>
Sandra Mendoza/Stay Home Parent Katy Ochoa/Educational Consultant Misty Trull/Stay Home Parent	Sara Hinshaw/Community, Program Director Midessa Community Alliance Coalition, PBRCADEA Keith Broussard/Community, Plant Operator Christina Acosta/Teacher, ECISD CTE

Christina R. Acosta
3110 East 31st Street
432.889.9172
Christina.Acosta@ectorcountyisd.org

Education:

University of Texas of the Permian Basin, Odessa, TX January 2006 – December 2007
Bachelor of Arts Degree with a Major in Humanities

California Culinary Academy, San Francisco, CA June 2004 Graduate
Associate of Occupational Studies Degree in Le Cordon Bleu, Culinary Arts
NRA Certification in Safety, Sanitation & Nutrition

Texas Tech University, Lubbock, TX September 1998 – May 2002
Major: Civil Engineering

Professional Experience:

Ector County Independent School District, Odessa, TX August 2009 – Present

Teacher

Encourage a sense of curiosity and a deeper understanding of interdisciplinary subjects through thematic study. Design and develop lesson plans to educate students in nutrition and restaurant management. Enhance student academic and social growth by using varied activities and teaching strategies. Incorporate students' prior knowledge to further enhance learning objectives. Provide an inviting, exciting, innovative, and challenging learning environment.

Apasionada Fine Foods, Odessa, TX November 2002 – Present

Proprietor

Provide food service to events and functions such as company meetings, local concerts, weddings, birthdays, and similar gatherings with high quality customer service and dynamic tasting recipes with gorgeous food presentation and plentiful amounts to our clients.

Odessa College, Odessa, TX August 2015 – Present

Adjunct Professor

Ector County Independent School District, Odessa, TX January 2007 – May 2009

Substitute Teacher

Create and maintain a climate of respect and fairness for all students as well as maintain discipline and classroom that fosters a safe and positive environment for all students in accordance with school policies; demonstrate fair and ethical judgments while implementing strategies, activities and techniques for promoting quality student performance in both academic and social behavior; implement lesson plans, while ensuring the integrity of academic time and in a manner which motivates students to learn and participate; effectively contribute to and manage an individual program plan for students with special needs; apply appropriate consequences for inappropriate student behavior.

Treasure Island Job Corps, San Francisco, CA January 2005 – February 2005

Food & Beverage Teacher

Substitute teacher for Food & Beverage class, teach & help implement fine dining table service for on-campus restaurant.

Chateau Tivoli, San Francisco, CA July 2004 – February 2005

Chef

Plan, prepare, cook and serve Champagne breakfast daily for upscale Bread & Breakfast Guesthouse. Menu includes standard buffet items and a la carte orders.

California Culinary Academy, San Francisco, CA March 2003 – September 2004

Reservations Agent

Manage all aspects of reservations for Careme room restaurant. Utilize customer service and organizational skills.

Prep/Catering Cook/ Restaurant Server

Worked all aspects of food preparation and cooking for events held in the public dining facility of the Careme Room restaurant. Approx. 200 – 300 covers per event.

I have lived in Odessa going on 17 years now and originally from Louisiana. I am very active in my neighborhood and in the community. I have a great job out here and for the foreseeable future will be a resident in Odessa. I am part of a neighborhood watch and a huge advocate for more neighborhoods to start them also.

I have been a parent for 12 years and a step parent for 16. Even tho my kids are no longer enrolled here in Ector county schools I truly feel that the education, safety, and health of these students here are essential for the future of this great city. The continuing communication and understandings between our elected officials, from the city council/school board, and the parents and tax payers of this city are very important to me. It would be great to be a part of this committee, to be able to share my voice and help voice the concerns of others within our community, about the health and well-being of our students as they become the future leaders here. Thank you for considering me for a member of this group.

Keith Broussard
5001 Buffalo Ave
Odessa, TX 79762
432-307-0345

SARA HINSHAW

3600 Brentwood Dr · 254-733-2806

Sarashade02@yahoo.com

To use twelve years of customer service management, vendor management, training, and leadership skill to further success of a company.

EXPERIENCE

2016-PRESENT

HOURLY/SALARY PERMIAN BASIN REGIONAL COUNCIL ON ALCOHOL AND DRUG ABUSE

Provide drug education and prevention through a community coalition partnership. With this we try to change social norms and policies when it comes to our youth in regard to underage drinking, marijuana use, nicotine and all products, and prescription drugs abuse. I was instrumentally in the passing of the City of Odessa ordinance the Social Host Accountability Ordinance that holds adults accountable for HOSTING parties where underage drinking can occur.

1999 – 2004

HOURLY, ODESSA CHRISTIAN SCHOOL

Planned and provided weekly children's sermons along with the Christian youth programs and youth trips.

2001 – 2006

CORPORATE TRAINER, LOGANS ROADHOUSE

Trained new managers and staff members at the openings of 20 new Logan's restaurant in 16 states. Worked hand in hand with company area and regional directors to ensure that all new restaurants opened reached and maintained company standards.

2000 – 2012

HOURLY/MANAGER, LOGANS ROADHOUSE

Managed all aspects of food service operations. Oversaw inventory control, of all products.

1999 – 2004

YOUTH DIRECTOR, BETHANY CHRISTIAN CHURCH

Planned and provided weekly children's sermons along with the Christian youth programs and youth trips.

1997-2000

SUMMER CAMP COUNSELOR, GIRL SCOUTS OF THE SOUTHWEST

In charge of 10-12 young girls a week at a time, meal planning and weekly activities, provide free meetings to low-income areas during the school year.

EDUCATION

2010-2013

UTPB

Working towards a degree

ACTIVITIES

I am also very involved with the Permian Basin Fair; I have been a director and an executive director for the past 8 years. I grew up in the fair world as my mother was one of the founders.

SANDRA MENDOZA

smendo126@gmail.com

512.638.1132

Enterprising SALES & MARKETING PROFESSIONAL WITH CROSS FUNCTIONAL EXPERTISE

Strategically and purposefully execute sales & marketing initiatives while maintaining or growing contribution margin.

Diverse automotive background working primarily with Ford & Lincoln dealers and most recently end-user commercial fleet customers. Ability to take consumer and industry insights, and align them with organization objectives to deliver year over year sales and market share results.

- Merchandising & Advertising
- Branding & Promotions
- Consultative Selling
- Pricing & Cost Analysis
- Cost Reduction
- Increase Multi-Cultural Market Share
- RFP Negotiation
- Digital & Social Media Messaging
- Customer Satisfaction
- Competitive Analysis
- Territory Growth
- Relationship Management
- Account Development
- Advanced MS office skills

PROFESSIONAL EXPERIENCE

Ford Motor Company, Greater NYC Area

2017 to 2019

National Account Manager

2017 to 2019

- Key Ford and Lincoln liaison for commercial fleet customers in the great NYC area for Ford Motor Company.
- Created and presented content on Ford's current and future product, including EV with a particular focus on CO2 emissions and cost reduction for commercial fleets.
- Managed demo fleet and coordinated display and presentation of Ford and Lincoln product at trade events.
- Developed and presented cost per mile analysis on key vehicle lines for account consideration.
- Developed and maintained list of accounts and contact personnel for key growth territory.
- Delivered 8% improvement in contribution margin per unit vs. prior year during the 2018 program period.

Ford Motor Company, Houston, TX

2006 to 2017

Digital Manager

2017 to 2017

Developed the region's overall digital strategy. Worked with target dealers to improve key digital metrics.

- Coordinated Tier 2 and Tier 3 digital assets for the Houston and South Texas FDAFs (Ford Dealer Advertising Funds) for 2017 Truck Month.
- Managed relationship with the advertising agency to craft the digital billboards and the incentive messaging.
- Oversaw the FordDirect team and the launch of the assets on the Region's 100+ dealerconnection websites. Achieved 98% Tier 3 implementation throughout the Region.

Marketing Development Manager**2015 to 2016**

Led the development of contests & incentive strategies within the region to drive sales and share performance improvements. Managed and updated C&I (contest & incentives) grid for the market area. Managed experiential and activation events.

- Developed and leveraged dealer challenges to deliver \$8M in contribution margin.
- Developed F-150 STX monthly promotion that led to a 4% overall share improvement and first-time share leadership in the Hispanic Full Size Pick-Up Segment.
- June Dealer Challenge delivered 174% improvement in 15MY selldown results vs. non-participating group, and 222% improvement in sales certification; finished #7 vs. share objective and 104% of PY.
- July Dealer Challenge delivered 200% lift in sales certification and 11% lift in spray-in bedliner penetration; finished #6 vs. share objective and 94% of PY.

ADDITIONAL RELEVANT (OR PRIOR) EXPERIENCE**Ford Motor Company, Business Development Manager (2013 to 2015)**

Led Zone Managers' wholesale efforts resulting in over 100% of the wholesale delivered each year from 2013-2015. Coordinated Inventory Management Seminars resulting in a 47% increase in WBDO (Web Based Dealer Ordering) engagement. Implemented real time reporting across the region, creating efficiencies with regards to updating the Sales Close Tracker, reducing workload for the Zone Managers; report updated within seconds as opposed to 30 mins. (avg.).

Ford Motor Company, Ford Lincoln Zone Manager (2011 to 2013)

Developed and maintained Ford dealer relations that enabled me to deliver 101% of the new vehicle wholesale objective in 2011, 108% in 2012, and 105% in 2013. Employed Aged Inventory strategies within the territory which consistently delivered less aged inventory than the regional average, thereby decreasing dealer finance costs.

Ford Motor Company, Parts & Service Zone Manager (2006 to 2011)

Managed the largest (Ford Dealership) parts purchasing territory in the U.S. and enrolled 85% of the dealers in a parts stocking initiative for fast moving parts, such as brakes, tires, and batteries which lead to 104% of objective achievement.

EDUCATION

Bachelor of Business Administration (BBA) in Marketing, McCombs School of Business, The University of Texas at Austin

Katy Ochoa

1644 Ebbets Drive
Odessa, TX 79762
432-638-7781
katyochoa1@gmail.com

CURRENT POSITION

Educational Consultant, Region 18 Education Service Center Midland, TX

EDUCATION

Emerson College, Boston, MA - *M.A. in Theatre Education*

January 2000 - September 2001

Catawba College, Salisbury, N.C. - *B.A. in Theatre Arts*

August 1994 - May 1998

EXPERIENCE-Elementary

Ireland Elementary, Ector County ISD - *Building Principal*

July 2018 - June 2021

- 565 Students; K-5
- ESL, 504, RTI and Special Education students served

Jane Long Elementary, Midland ISD - *Assistant Principal*

July 2016 - June 2018

- 504, RTI, LPAC Coordinator (PreK-6)
- Discipline Coordinator

Bunche Elementary, Midland ISD - *Assistant Principal Intern*

August 2015 - June 2016

- RTI & 504 Coordinator (PreK-6)
- Behavior intervention Team Coordinator

Travis Elementary, Midland ISD - Math Specialist

August 2013 - June 2015

- Coaching/collaboration with math teachers K-6; PLC & training
- Intervention/enrichment groups with students grades 3-6

Travis Elementary, Midland ISD - Classroom Teacher

August 2008 - June 2012

- 3rd Grade: self-contained ('08-'10); math/science departmentalized ('11-'13)

EXPERIENCE-Secondary

Hightower High School, Fort Bend ISD - Theatre Director

August 2005 - June 2007

- Teaching Theatre 1-IV, Theatre Production classes
- Direction & facility management for all theatre productions; Thespian Troupe Sponsor

Midland High School, Midland ISD - Theatre Director

August 2003 - June 2005

- Teaching Theatre 1-IV, Theatre Production classes
- Direction & facility management for all theatre productions; Thespian Troupe Sponsor

Wylie High School, Wylie ISD - Assistant Theatre Director

August 2001 - June 2003

- Teaching Theatre 1-IV, JV Theatre Production class
- Direction of all black box theatre productions

Committees ECISD

- Back to School Committee (HR team) 2020-21
- Odessa Pathways to Teaching Steering Committee 2020-21
- Teachers Incentive Allotment-Principal Committee 2020-21

My name is Misti Trull.

I am a lifelong resident of Odessa and attended ECISD schools. I've been married for 20 years and have 1 adult child who attended ECISD and graduated in 2020. I also have 2 minor children 1 is a Junior at Permian High school and I have a 3 year old. I have always been very active in my children's education and schools.

I'm active in our community and it's safety. I am apart of Neighborhood Watch groups.

I love and care about Odessa and it's people. I want to advocate for children and parents, and also be able to assist our district and teachers in anyway possible to meet the needs of our community. I want to help facilitate the best learning environment for our children. I want to help in making sure our schools and children are safe, healthy, and happy.

Misti Trull
1408 Shafter Ave
432-894-3566



Ector County Independent School District

Action Page

TO: Board of Trustees

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

SUBJECT: **DISCUSSION OF AND REQUEST FOR APPROVAL OF ECTOR COUNTY APPRAISAL DISTRICT BOARD MEMBERS**

DATE: November 16, 2021

The Ector County Independent School District has five (5) members on the Ector County Appraisal District Board. The current members' term expires on December 31, 2021.

Mr. Robert Chavez
Mr. Tommy Ervin
Mr. Austin Keith
Mr. Nelson Minyard
Mr. Tom Sprawls

Each member has been contacted and all five (5) wish to be considered for re-appointment.

ECISD Board members were provided applications for soliciting candidates. The following applied for consideration:

Ms. Dorothy Jackson

It is recommended that the Board of Trustees select by ballot, five (5) applicants to serve as members of the Ector County Appraisal District Board for a two (2) year term for 2022-2023.

Administrative Recommendation:

Approval of the Ector County Appraisal District Board Members.



Ector County Appraisal District

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

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

September 22, 2021

Dr. Scott Muri, Superintendent
Ector County Independent School District
Post Office Box 3912
Odessa, Texas 79760-3912

Dear Dr. Muri,

The Property Tax Code sets the terms of the members of the Ector County Appraisal District Board of Directors at two years beginning January 1st of each even numbered year. The Ector County Independent School District has five (5) members on the appraisal district board. The current members' terms expire December 31, 2021.

Please consider an agenda item to appoint members to the appraisal district board of directors for the 2022-2023 term. I am required to register the appointed board members with the Texas Secretary of State and the Comptroller of Public Accounts, so please submit your entity's appointments by resolution before December 15. The current members that represent the Ector County Independent School District are:

Mr. Austin Keith
Mr. Robert Chavez
Mr. Tommy Ervin
Mr. Nelson Minyard
Mr. Tom Sprawls

Pages 3 through 6 of the enclosed Appraisal District Director's Manual explain the eligibility requirements according to the Texas Property Tax Code, with one exception. Beginning January 2022, a board member is limited to service for all or part of five terms, with 2022 counting as the first term of that limit. If you have any questions regarding this process, please give me a call.

Sincerely,

Anita Campbell, RPA, RTA, CTA
Chief Appraiser-Executive Director

AC:sm

Enclosure

Governance

Composition of Board of Directors

The board of directors is composed of five members.⁴ The number of directors can be increased up to 13 by action of the board of directors.⁵ However, in most cases, the board of directors may not make this change if a voting taxing unit adopts a resolution opposing the change.⁶

Taxing units participating in the CAD may increase the number of directors up to 13 members if three-fourths of voting taxing units adopt resolutions.⁷ A change is not valid if it reduces the voting entitlement of one or more taxing units (unless the taxing unit adopts one of two specified resolutions) or if it expands the types of taxing units that are entitled to vote on the appointment of directors.⁸

The county TAC is a nonvoting director, if not appointed as a voting director.⁹ If a commissioner's court of the county enters into a contract for assessment and collections under Tax Code Section 6.24(b) or if the CAD board of directors enters into a contract for appraisal under Tax Code Section 6.05(b), then the county TAC is ineligible to serve on the board of directors.¹⁰

Board members may not receive compensation for service on the board but are entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties.¹¹ This reimbursement is as provided by the budget adopted the board of directors.¹²

⁴ Tex. Tax Code §6.03(a)

⁵ Tex. Tax Code §6.031(a)

⁶ Tex. Tax Code §6.031(a)

⁷ Tex. Tax Code §6.031(b)

⁸ Tex. Tax Code §6.031(b)

⁹ Tex. Tax Code §6.03(a)

¹⁰ Tex. Tax Code §6.03(a)

¹¹ Tex. Tax Code §6.04(c)

¹² Tex. Tax Code §6.04(c)



Appointment, Eligibility and Terms

Appointment: Taxing units—counties, cities/towns, school districts, junior colleges and certain conservation and reclamation districts—select directors in the fall of odd-numbered years.¹³ Conservation and reclamation districts may participate in this process if at least one conservation and reclamation district in the CAD delivers to the chief appraiser a written request to nominate and vote on the board of directors by June 1 of each odd-numbered year.¹⁴ On request, the chief appraiser must certify all eligible conservation and reclamation districts that are imposing taxes and that participate in the CAD by June 15.¹⁵

The board of directors is selected by appointment; it is not an election governed by the Texas Election Code.¹⁶ The method or procedure for appointing members can be changed by the board of directors or by three-fourths of the voting taxing units acting through resolutions.¹⁷

The voting entitlement of a taxing unit is determined by a calculation that takes into account a taxing unit's share of the total dollar amount of property taxes imposed in the CAD.¹⁸ The chief appraiser makes this calculation for each taxing unit (other than conservation and reclamation districts) and delivers written notice before Oct. 1 of each odd-numbered year of the number of votes to which each taxing unit is entitled.¹⁹ Each taxing unit (other than a conservation and reclamation district)

¹³ Tex. Tax Code §6.03

¹⁴ Tex. Tax Code §6.03(c)

¹⁵ Tex. Tax Code §6.03(c)

¹⁶ Tex. Att'y Gen. Op. JM-166 (1984)

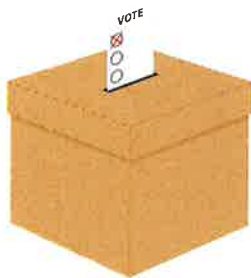
¹⁷ Tex. Tax Code §6.031(a) and (b)

¹⁸ Tex. Tax Code §6.03(d)

¹⁹ Tex. Tax Code §6.03(c)

that is entitled to vote may submit to the chief appraiser one nominee for each position to be filled before Oct. 15.²⁰

The chief appraiser also must calculate the number of votes that an eligible conservation and reclamation district is entitled to and must deliver before July 1 of each odd-numbered year, a written notice to the district of its voting entitlement and right to nominate one candidate for director.²¹ All eligible conservation and reclamation districts must submit the name of the district's nominee to the chief appraiser before July 15 of each odd-numbered year.²² Before Aug. 1, the chief appraiser must prepare a nominating ballot listing all the nominees of conservation and reclamation districts and deliver a ballot to the presiding officer of the board of directors of each district.²³ The board of directors of each district must submit its vote for the nominee of conservation and reclamation districts before Aug. 15.²⁴ The winning nominee of the conservation and reclamation districts in the CAD becomes a nominee for CAD director.²⁵



The chief appraiser must prepare a ballot before Oct. 30 with candidates whose names were timely submitted, including the nominee of conservation and reclamation districts if applicable.²⁶ Each taxing unit entitled to vote must determine its vote by resolution and submit it to the chief appraiser before Dec.

15.²⁷ The five candidates who receive the largest cumulative vote totals become the board of directors.²⁸ The chief appraiser announces the new directors before Dec. 31.²⁹ Ties must be resolved by the chief appraiser by any method of chance.³⁰

Both the board of directors and taxing units may propose to change the method or procedure for appointing directors.³¹ If the board of directors makes the proposal, then a voting

taxing unit may veto the proposal by filing a resolution before Sept. 1.³² If a participating taxing unit proposes a change, the change is adopted if three-fourths of the voting taxing units adopt resolutions providing for the change.³³ A resolution to change the method or procedure for appointing directors must be filed with the chief appraiser after June 30 and before Oct. 1 of a year in which members are appointed, or the resolution is ineffective.³⁴

Throughout the selection process, the Tax Code specifies dates for action by the chief appraiser and the taxing units. The dates provided in Tax Code Section 6.03(f) and (g) are directory and not mandatory.³⁵ However, the advice of legal counsel should be obtained in such situations.

Eligibility: To be eligible to serve on a board of directors, an individual must be a resident of the CAD and must have resided in the CAD for at least two years immediately preceding the date of taking office.³⁶ This residency requirement does not apply to a county TAC serving as a nonvoting director.³⁷

An employee of a taxing unit that participates in the CAD is not eligible to serve on the board of directors, unless that individual also is a member of the governing body of the taxing unit or an elected official of a taxing unit.³⁸ Membership on the governing body of a taxing unit does not make an otherwise eligible individual ineligible to serve on the board of directors.³⁹

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors.⁴⁰ The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency.⁴¹ This disqualification does not apply if the person is paying the delinquent taxes and any penalties and interest under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.⁴²

²⁰ Tex. Tax Code §6.03(g)

²¹ Tex. Tax Code §6.03(f) and (h)

²² Tex. Tax Code §6.03(h)

²³ Tex. Tax Code §6.03(h)

²⁴ Tex. Tax Code §6.03(h)

²⁵ Tex. Tax Code §6.03(h)

²⁶ Tex. Tax Code §6.03(j)

²⁷ Tex. Tax Code §6.03(k)

²⁸ Tex. Tax Code §6.03(k)

²⁹ Tex. Tax Code §6.03(k)

³⁰ Tex. Tax Code §6.03(k)

³¹ Tex. Tax Code §6.031(a) and (b)

³² Tex. Tax Code §6.031(a)

³³ Tex. Tax Code §6.031(b)

³⁴ Tex. Tax Code §6.031(c)

³⁵ Tex. Att'y Gen. Op. JM-166 (1984)

³⁶ Tex. Tax Code §6.03(a)

³⁷ Tex. Tax Code §6.03(a)

³⁸ Tex. Tax Code §6.03(a)

³⁹ Tex. Tax Code §6.03(a)

⁴⁰ Tex. Tax Code §6.035(a)(2)

⁴¹ Tex. Tax Code §6.035(a)(2)

⁴² Tex. Tax Code §6.035(a)(2)

Degrees of Consanguinity and Affinity

1 st DEGREE	2 nd DEGREE	3 rd DEGREE
<p>By Consanguinity</p> <ul style="list-style-type: none"> • Parents • Children <p>By Affinity</p> <ul style="list-style-type: none"> • Spouses of relatives listed under first degree consanguinity • Spouse • Spouse's parents • Spouse's children • Stepparents • Stepchildren 	<p>By Consanguinity</p> <ul style="list-style-type: none"> • Grandparents • Grandchildren • Brothers & sisters <p>By Affinity</p> <ul style="list-style-type: none"> • Spouses of relatives listed by second degree consanguinity • Spouse's grandparents • Spouse's grandchildren • Spouse's brothers & sisters 	<p>By Consanguinity</p> <ul style="list-style-type: none"> • Great grandparents • Great grandchildren • Nieces & nephews • Aunts & uncles <p>By Affinity</p> <ul style="list-style-type: none"> • No prohibitions

A person who has appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in the CAD at any time within the preceding three years is ineligible to serve on the board of directors.⁴³

A person is ineligible to serve on the board of directors if the individual is related within the second degree of consanguinity (blood) or affinity (marriage) to the following:

- an appraiser who appraises property for use in a proceeding under the Tax Code; or
- a person who represents property owners for compensation in proceedings under the Tax Code in the CAD.⁴⁴

A director who continues to hold office knowing he or she is related in this manner to the above named persons commits a Class B misdemeanor offense.⁴⁵

An individual is not eligible to be appointed to or to serve on the board of directors if an individual has a substantial interest in a business entity that is party to a contract or the individual is a party to a contract with the CAD.⁴⁶ This prohibition also applies to contracts with a taxing unit that participates in the CAD if the contract relates to the performance of an activity

governed by the Tax Code.⁴⁷ A CAD may not enter into a contract with a board member or with a business entity in which a board member has a substantial interest.⁴⁸ A taxing unit may not enter into a contract relating to the performance of an activity governed by the Tax Code with a board member in which the taxing unit participates or with a business entity in which a board member has a substantial interest.⁴⁹

An individual has substantial interest in a business entity if:

- the combined ownership of the director and the director's spouse is at least 10 percent of the voting stock or shares of the business entity; or
- the director or director's spouse is a partner, limited partner or officer of the business entity.⁵⁰



Term of Office and Vacancy: CAD directors serve two-year terms.⁵¹ Each term begins on Jan. 1 of an even-numbered year.⁵² The two-year term of office does not apply to the county TAC who serves as a nonvoting director.⁵³

⁴³ Tex. Tax Code §6.035(a-1)

⁴⁴ Tex. Tax Code §6.035(a)(1)

⁴⁵ Tex. Tax Code §6.035(b)

⁴⁶ Tex. Tax Code §6.036(a)

⁴⁷ Tex. Tax Code §6.036(a)

⁴⁸ Tex. Tax Code §6.036(b)

⁴⁹ Tex. Tax Code §6.036(c)

⁵⁰ Tex. Tax Code §6.036(d)

⁵¹ Tex. Tax Code §6.03(b)

⁵² Tex. Tax Code §6.03(b)

⁵³ Tex. Tax Code §6.03(b)

Voting taxing units may adopt staggered one and two-year terms.⁵⁴ To adopt staggered terms, taxing units must take two actions.⁵⁵ First, at least three-fourths of the voting taxing units are required to adopt resolutions for staggered terms.⁵⁶ Second, the voting taxing units must have changed the method for appointing members to end cumulative voting (casting all or part of the votes to which the taxing unit is entitled). These two actions may be proposed concurrently.⁵⁷

A resolution proposing staggered terms must be filed with the chief appraiser after June 30 and before Oct. 1.⁵⁸ If the chief appraiser determines that enough taxing units filed valid resolutions, he or she must notify all taxing units of the change before Oct. 10.⁵⁹ Staggered terms take effect on Jan. 1 of the next even-numbered year.⁶⁰ To start staggering terms, all members are appointed for that year without regard to staggered terms.⁶¹ At the earliest practical date after Jan. 1, the board determines by lot which of its members will serve one- and two-year terms.⁶²

Boards with an even number of members divide the one- and two-year terms in half. Boards with an odd number of members must have one more member with a two-year term than members with one-year terms.⁶³ For example, a six-member board would choose three members to serve one-year terms. A five-member board would choose two.

For each director's term that expires on Jan. 1, the CAD must annually appoint directors for a term that begins on that Jan. 1.⁶⁴

Staggered terms may be rescinded by resolution of a majority of voting taxing units.⁶⁵ The resolution must be adopted and filed with the chief appraiser after June 30 and before Oct. 1 of odd-numbered years.⁶⁶ After a valid rescission, the terms of all current members expire on the next Jan. 1, even if a member

will have only served one year of a two-year term.⁶⁷ The entire board will be appointed for two-year terms on that date.⁶⁸ Staggered terms are automatically rescinded if the CAD makes a change in the method of appointing board members that results in a method of using cumulative voting.⁶⁹



If a vacancy occurs on the board, each voting taxing unit nominates by resolution a candidate to fill the vacancy.⁷⁰ Within 45 days after receiving notice from the board of directors that a vacancy exists, a taxing unit must submit the nomination to the chief appraiser.⁷¹ The chief appraiser delivers a list of the nominees to the directors within the next five days.⁷² Directors select by majority vote one of the nominees to fill the vacancy.⁷³ If a vacancy occurs for a board with staggered terms, the vacancy is filled by appointment of the voting taxing unit that nominated the person whose departure caused the vacancy.⁷⁴

Conflicts of Interest

Board members are subject to conflict of interest provisions in law, including Tax Code Section 6.036 which excludes certain individuals from serving on the board of directors. Local Government Code Chapter 171 applies to all local officials, including boards of directors of CADs. Local Government Code Chapter 176 applies to officers of political subdivisions of the state.⁷⁵

For more information, see the Texas Ethics Commission's conflict of interest forms at ethics.state.tx.us/forms/conflict.

Ex Parte Communications

A board member commits a Class C misdemeanor offense if the member directly or indirectly communicates with the chief appraiser on any matter relating to the appraisal of property by the CAD.⁷⁶ However, this type of communication is allowed in:

⁵⁴ Tex. Tax Code §6.034(a)

⁵⁵ Tex. Tax Code §6.034(a)

⁵⁶ Tex. Tax Code §6.034(a)

⁵⁷ Tex. Tax Code §6.034(a)

⁵⁸ Tex. Tax Code §6.034(b)

⁵⁹ Tex. Tax Code §6.034(c)

⁶⁰ Tex. Tax Code §6.034(d)

⁶¹ Tex. Tax Code §6.034(d)

⁶² Tex. Tax Code §6.034(d)

⁶³ Tex. Tax Code §6.034(d)

⁶⁴ Tex. Tax Code §6.034(e)

⁶⁵ Tex. Tax Code §6.034(g)

⁶⁶ Tex. Tax Code §6.034(g)

⁶⁷ Tex. Tax Code §6.034(g)

⁶⁸ Tex. Tax Code §6.034(g)

⁶⁹ Tex. Tax Code §6.034(h)

⁷⁰ Tex. Tax Code §6.03(l)

⁷¹ Tex. Tax Code §6.03(l)

⁷² Tex. Tax Code §6.03(l)

⁷³ Tex. Tax Code §6.03(l)

⁷⁴ Tex. Tax Code §6.034(i)

⁷⁵ Tex. Local Government Code §171.001(1) and §176.001(3) and (4)

⁷⁶ Tex. Tax Code §6.15(a) and (d)

Dorothy Greene Jackson, PhD, RN

EDUCATION

<u>Year</u>	<u>Institution – City, State</u>	<u>Degree, Major</u>
2008	Texas Woman’s University Denton, Texas	Doctor of Philosophy Major – Nursing Science Minor – Library Science
1996 Nursing -	University of Texas at El Paso El Paso, Texas	Master of Science in Community Health Nursing, Family Nurse Practitioner
1980 –	University of Texas, Medical Branch Galveston, Texas	Master of Science in Nursing Adult Health
1977 Nursing	West Texas State University Canyon, Texas	Bachelor of Science in
1967 Sciences	Odessa College Odessa, Texas	Associate in Applied Major - Nursing

Additional Education/Certificates

- 2017 Certified Values Coach Trainer-Joe Tye Leadership Training
 - 2009 CITI (training for persons who review and carry out research studies). Initial training 2003
 - 2009 HIPPA Research Training. Initial training 2003
 - 2005 Recruiting Underserved Populations to Clinical Trials: Jest or Reality? Presented by Thelma Hurd, MD. Texas Tech University Health Sciences Center Division of Clinical Research and Office of Continuing Medical Education.
- 1998-present American Nurses Credentialing Center (ANCC) certified as Family Nurse Practitioner.

1994-2013 American Nurses Credentialing Center certified as Clinical Specialist in Gerontological Nursing.

1998-2013 American Academy of Nurse Practitioners certified as Family Nurse Practitioner.

PROFESSIONAL EXPERIENCE

<u>Years</u>	<u>Institution</u>	<u>Position/Title</u>
2018-2021	The University of Texas Permian Basin/UT System Board of Regents	Tenured Professor of Nursing
2016-2018	The University of Texas Permian Basin	Founding Dean College of Nursing
2013-2016	The University of Texas Permian Basin	Director of Nursing Program
2011-2013	The University of Texas Permian Basin	Director of Proposed Nursing Program
2011	The University of Texas Of the Permian Basin	Medical Center Hospital Endowed Chair award \$1Million
2012-2016	The University of Texas of the Permian Basin	Director, Nursing Program
May 2011-2012 Consultant	The University of Texas Of the Permian Basin	Nursing Program
2011 – 2012	West Texas Wellness Center John Garcia, MD	Student Health FNP, The The University of Texas of the Permian Basin
2015-	Andrews Health Department Andrews, Texas	Family Nurse Practitioner,
2011	Texas Tech University Health	Associate Professor

	Sciences Center School of Nursing Odessa, Texas	
1994-2011	Texas Tech University Health Sciences Center School of Nursing Odessa, Texas	Assistant Professor
1993-1994	Texas Tech University Health Sciences Center School of Nursing, Lubbock, Texas	Assistant Professor
2010	Texas Tech University Health Sciences Center School of Nursing	Graduate Faculty Status
2010 Practitioner	Larry Combest Community Health Health and Wellness Center Texas Tech University HSC School of Nursing Lubbock, Texas	Family Nurse Senior House Calls, FNP
2009-2011	Andrews Health Department Andrews, Texas	Family Nurse Practitioner
2006-Present	St. Barnabas Episcopal Church Odessa, Texas	Parish Nurse Practitioner
2007-2010	Andrews Health Department Andrews, Texas	Family Nurse Practitioner
2005-2008	Texas Tech University Health Sciences Center-Internal Medicine Odessa, Texas	Family Nurse Practitioner for Assessment of Research Participants, PRN
2004-2008	Iraan Primary Care Clinic Dr. Robert Garcia Collaborating Physician Iraan, Texas	Family Nurse Practitioner; Clinical Nurse Specialist in Gerontological Nursing, PRN

2000-2001	West Odessa Primary Care Clinic Odessa, Texas	Part-time Family Nurse Practitioner and Clinical Specialist in Gerontological Nursing
1998-2003 and Gerontological	Texas Tech University Health Sciences Center School of Nursing, Permian Basin Nursing Center	Family Nurse Practitioner Practitioner and Clinical Specialist in Nursing
1998-1999	ProCare Advanced Practice Nurse Clinic Clinic Odessa, Texas	President and CEO Nurse Practitioner Designed and Created
1996-1999	Methodist Odessa Internal Medicine Nursing Home Specialist Odessa, Texas	Advance Practice Nurse and Clinical in Gerontological Nursing First hired
1994-1998	Texas Tech University Health Sciences Center-Family & Community Medicine Nursing Home Odessa, Texas	Clinical Nurse Specialist in Gerontological Nursing; Family Nurse Practitioner
1993-1994	Texas Tech University Health Nursing Sciences Center School of Nursing Lubbock, Texas	Assistant Professor in
1993-1994	Charter Plains Psychiatric Hospital Nursing Lubbock, Texas	Consultant, Geriatric
1991-1992	Deering's Nursing Home Odessa, Texas	Nursing Consultant
1984-1993	Odessa College	Nursing Department Chair

	Department of Nursing Odessa, Texas	Chair Evaluation Committee Culture and Sensitivity
	Training	
1981-1984	Odessa College Associate Degree Nursing Program Odessa, Texas	Nursing Program Faculty
1980-1981	Medical Center Hospital Odessa, Texas	Director of Nursing Intensive Care, Medical Surgical Division
1979-1980	Medical Center Hospital Odessa, Texas wrote first	Director, Nursing Education, Quality Assurance, Hospital-wide Quality Assurance Program; Infection Control Director
1977-1979	Odessa College Associate Degree Nursing Program Odessa, Texas	Nursing Program Faculty
1972-1977	Odessa College Licensed Vocational Nursing Odessa, Texas	Nursing Program Faculty
1969-1972	Medical Center Hospital	Charge Nurse, Cardiac Care Unit -
1967-1969	Medical Center Hospital	Orthopedics; Psychiatric Nursing

Honors

- Recognition by the Heritage of Odessa Foundation, 2019, for Community Service along with the S. T. Greene Family Children for the First Family to Integrate Hays Elementary and the Ector County Independent School District

- Heritage of Odessa Community Statesman Award-Education, February 2016
- St. Mathews Baptist Church Legacy Leadership Award, 2016
- Black Chamber of Commerce President's Award, 2016
- Pioneer Award, Rose of Sharon Baptist Church, 2015
- Excellence in Service to Students Leadership Award, The National Society of Leadership and Success, UT Permian Basin, December 2014
- Phi Delta Kappa Education Fraternity, 1989
- Innovative Teaching Award – TTUHSC-School of Nursing, 2003
- Athena Award Nominee, Chamber of Commerce, Odessa, Texas, Spring 2002
- ACE (Actively Caring for the Environment Award, Chamber of Commerce, Odessa, Texas 2001
- Who's Who in Medicine and Health Care, 1997-1998
- Who's Who in America, 1997-1998
- American Nurses Credentialing Center (ANCC) Role, Delineation Study Committee, 1997-1998
- Who's Who Among American College Teachers, 1998; 2002
- Head Start Volunteer Award, Odessa, Texas, 1994
- Extra Mile Award – Ector County Independent School District, Odessa, Texas, 1993
- Sigma Theta Tau International Honor Society of Nursing, inducted into Alpha Delta, 1980
- Minnie Stevens Piper Nominee – Odessa College, Odessa Texas: 1987; 1988

2001 *Community Assessment of West Odessa*. Texas Tech University Health Sciences Center School of Nursing, Faculty Research and Practice Committee. Principal Investigator. Funded: \$1400.00.

2002 *Community Eldercare: A Collaborative Approach*. Department of Health and Human Services, Health Resources and Services Administration Grant. Jackson, D. Project Director. Grant submitted to develop primary care services for West Odessa.

Dissertation

The effect of race of patients with coronary heart disease on the provider choice of aspirin, beta-blockers, and ace-inhibitors in ambulatory care. Dissertation: Texas Woman's University – 2008.

Publications

National/International Referred Journals

Crowley, A. L., Damp, J., Sulisto, M. S., Berlacher, K., Polk, D. M., Hong, R. A., Weissman, G., **Jackson, D.**, Sivaram, C. A., Arrighi, J. A., Kates, A. M., Duvernoy, C. S., Lewis, S. J., Quinn, C.IV. (2020). Perceptions on diversity in cardiology: A survey of cardiology fellowship training program directors. *Journal of the American Heart Association.* 9 (17).

Jackson, D. (2012). A myriad of multiples: Many problematic factors contribute to medication non-adherence in elders. *Medications and Aging. Generations,* Winter 2011 -12, 35(4),31-36.

Acton, C., (2011), Kemp, M., Decker, S., Escudier, S., **Jackson, D.**, Janssen, H. (2011).

Preventing medical errors by including patients as members of the interprofessional healthcare team. *Healthy People 2020 and Evaluation for Health: Successful Practices for Clinical Health Professions.*

Jackson, D.G., Hamilton, P., Hutchinson, S., Huber, J. (2009) The effect of patients' race on provider treatment choices in coronary care: A literature review for model development. *Policy, Politics, and Nursing Practice,10*(1), 40-63.

Hicks, R.W., Becker, S.C., **Jackson, D.G.** (2008) Understanding medication errors: Discussion of a case involving a urinary catheter implicated in a wrong route error. *Urological Nursing, 28*(6), 454-459. [understandingmedicationerrors](#)

Cannon, S., Boswell, C., **Jackson, D.**, White, L., Holden-Huchton, P. "Let the Potential RN-BSN Student be Heard: Recruitment and Retention Issues." *Enfermeric Global.* (November 20, 2003) No 3, ISSN 1695-6141.

Morgan, C., Blair, C., Ireland, R, **Jackson, D.**, Johnson, D. L., Kyba, F., Otting, B, Rapp, M. P., *Texas Nurses Association Resident Care Protocols for Long Term Care,* 3rd edition. (2000).

Jackson, D., Cleary, B. "Health Promotion Strategies for Spousal Caregivers of Chronically Ill Elders," *Nurse Practitioner Forum*, (1995, March)

Book Chapters

Ziyanak, S., Mehmet, S., & **Jackson, D.** (2019). Chapter 4: Public Health and Environmental Concerns. In *Sociological Studies of Environmental Conflict*. Sebahattin Ziyanak, Mehmet Soyer, Dian Jordan. Rowan and Littlefield Publisher

Boswell, C & **Jackson, D.** (2017). In *Introduction to Nursing Research*. Boswell, C. & Cannon. 4th ed. Jones & Bartlett. Searching and Writing the Literature Review.

Boswell, C & **Jackson, D.** (2014). In *Introduction to Nursing Research: Incorporating Evidence-based Practice*. Boswell, C. & Cannon, S. 3rd ed. Jones & Bartlett. Searching and Writing the Literature Review.

Jackson, D. (2011). *Searching and Writing the Literature Review*, chapter 5 In Boswell, C. & Cannon, S., *Nursing research: An evidence-based practice approach*, 2nd ed. (pp. 97-120). Jones & Bartlett Publisher.

Jackson, D. (2007). In *Searching and Writing the Literature Review*. Boswell, C. & Cannon, S., *Nursing Research: An Evidence-Based Practice Approach*. (pp. 97-120). Jones & Bartlett Publisher.

Book Contributions

Boswell, C. & Cannon, S. (2007). *Nursing Research: An Evidence-Based Practice Approach*. Jones & Bartlett Publisher.

Jackson, D., Contributor to Texas Nurses' Association Long-term Care Protocol Development project. (1996, 1993)

Jackson, D., Connective Tissue Disorders, chapter in A. Linton *Introductory Nursing Care of Adults*, (1995) W. B. Saunders.

Jackson, D., *Faculty Practice in a Long-Term Care Setting: A Collaborative Model*, (1992) National League of Nursing.

Scholarly Reviews/Consultation

Health Grant Allocation Panel Specialist, United Way, Odessa, Texas, Grant Reviewer,
May 2, 2013

Twenty-First Annual Research Day, Adjudicator, Resident Research Day, May 17, 2012
Texas Tech University Health Sciences Center Residents' Research

Jackson, D. Review of *Achieving Excellence: Clinical Staffing for Today and Tomorrow*. (2004) Dietetic Association. Doody's Review Service (online). Available: <http://www.doody.com>.

Manuscript Reviewer

Reviewer: *Journal of the Poor and Underserved*, 2009-2011

State/District Nursing Publications

Turn your holiday blues into genuine peace and love: Taking care of yourself. (2005). *Nuestra Cultura: The Hispanic Magazine of Texas*, Pg. 10.

Increase in Older Population Creates New Challenges for Many (1994) *Odessa American Newspaper*, Odessa, Texas.

Medical Center Hospital Newsletter, *Professional Communication: Dealing with Difficult People*, (1993) Medical Center Hospital, Odessa, Texas.

Author of proposal to develop Nursing Tech-Prep Program (vocational level) in high schools. Approved in cooperation with the Ector County Independent School District, Odessa, Texas. (1992) Approved by the Texas Board of Nurse Examiners.

Academic Presentations

International

Facets of evidence-based practice: Leadership, collaboration, and research from an education/service perspective. Sigma Theta Tau 18th International

Nursing Research Congress: Focusing on Evidence-Based Practice. In collaboration with S. Cannon and C. Boswell, Vienna, Austria, July, 2007.

National

Jackson, D., LaSala, MaryEllen (2020). The gateway to service in advanced population health. Live Plenary Presentation, in collaboration with nominating committee and members at large. The Annual Institute of the Association of Community and Public Health Educators.

Jackson, D. (2016) Teaching Public Health in a Baccalaureate Nursing Program
American Association of Community Health Educators. Baltimore Maryland.

Jackson, D. & Holden-Huchton, P. *A retrospective fall study in a retirement facility: Education & community collaboration.* Association for Gerontology in Higher Education, St. Petersburg, Florida. (2003, March 6-9).

Cleary, B. & **Jackson, D.** *Faculty Practice in a Long-Term Care Setting: A Collaborative Model*, roundtable presentation at the National Conference on Gerontological Nursing Education, Old Dominion University, Norfolk, Virginia. (1992)

Cleary, B. & **Jackson, D.** *Faculty Practice in a Long-Term Care Setting: A Collaborative Model*, presentation at the National Gerontological Nurses Association, Las Vegas, Nevada. (1992)

Local

Breast Cancer in the Black Community, Regional Southern Association Baptist Congress, St. James Baptist Church, Odessa Texas (2011, June)

Interprofessional Team Members' Roles & Responsibilities: Myth Busters. Poster presentation. Tammy Fleming, RN, MSN, Andrea Tawny, M.Ed., Laura Opton, RN, MSN, CNE, Herb Janssen, Ph.D., Dorothy Jackson, RN, Ph.D., & Bonna Benjamin, M.D.
2011

The Effect of Patients' Race on Provider Choices in Treatment of Beta-blockers, Aspirin, and ACE-inhibitor for Coronary Heart Disease in Ambulatory Care. 5th Monday Research and Clinical Services Research Conference, Texas Tech University Health Sciences Center, Lubbock, Texas. (2010, March)

Implementing Culturally and Linguistically Appropriate Services in Health Care, (CLAS) Facilitator, Texas Tech University Health Sciences Center, McInturf Center, Lubbock, Texas. (2004, March)

Eliminating Health Disparities: Health Beliefs of Older Black Adults and Implications for Providing Culturally Competent Care. Poster Presentation: Lighting the Path to Preeminence, Texas Tech University Health Sciences Center, Lubbock, Texas. (2004, April)

Psychotropic Medications, Upton County Convalescent Center, McCamey, Texas. (2001, May)

Documentation. Project Head Start, 8th Annual Staff Recognition/Training Conference, Odessa, Texas. (March 2001)

Caring for the Cognitively Impaired, Upton County Convalescent, McCamey, Texas. (1999, October)

Osteoporosis, Upton County Convalescent Center, McCamey, Texas. (1999, June)

Cancer Prevention and Early Detection, Texas Tech University Health Sciences Center, Co-present with Dr. Leonard Morgan. (1999, June)

Alzheimer's, Upton County Convalescent Center, McCamey, Texas. (1998, November)

Invited Presentations

Communicating with Your Healthcare Provider, Rose of Sharon Baptist Church, February 2015

The Black Leadership Conference, HIV/AIDS Awareness, Saving Our Community, Speaker and Panelist, February 2013, The University of Texas of the Permian Basin, Odessa, Texas

Regional Healthcare Conference, Region 18, Invited Speaker, Topic: Health Care Disparities October 28, 2010, Midland, Texas.

American Association of Retired Persons (AARP) Public Policy Institute Polypharmacy Innovation Roundtable; Avoiding the Polypharmacy Peril in an Enhanced Access

Society: When Less is Often Better, Especially as We Age. Roundtable Speaker. Dec 1, 2009, Washington, DC

Guest faculty, Multicultural Women's Health and Research, Texas Woman's University, College of Nursing, 2007, Denton, Texas.

Leadership Seminar Alpha Kappa Alpha, Rho Iota Omega, June 1, 2003, Austin, Texas

Leadership Skills for Alpha Kappa Alpha Women, Texas Tech University Health Sciences Center. November 8, 2002. Odessa, Texas

EXTERNAL CONSULTATION

Midland College Continuing Education Program, Consultation and presentation of Geriatric Essentials Health Consortium, 1998.

Consultant panel for Long-Term Care Case Mix for Medicare, 1994-1996. Participated in Medicare payment system collaborations.

SERVICE

Professional

2020	Member Commission on Collegiate Nursing Education Nominating Committee
2020	Co-chair of Association of Community and Public Health Nominating Committee
2019	Member of Association of Community and Public Health Nominating Committee
2017	Texas Higher Education Coordinating Board Data Fellow
2017	Elected Secretary of Texas Association of Deans and Directors
2015	Committee member to Development and implement Deans Summer Leadership Program held at University of Texas Medical

- Branch: conducted needs survey and analysis; arranged for speakers
- 2011- 2018 Texas Organization of Baccalaureate and Graduate Nursing Education,
Member
- 2012 Annual Research Resident Research Day, Texas Tech University Health Sciences Center School of Medicine, Odessa, Texas, Adjudicator
- 2009 Eighteenth Annual Resident Research Day, Texas Tech University Health Sciences Center, School of Medicine, Odessa, Texas, Adjudicator
- 1994-2009 Gerontological Society of America
Past member
- 2008-2018 American College of Cardiology
- American College of Cardiology Cardiovascular Training Council
 - Staff Development subcommittee
- 2006 Fifteenth Annual Resident Research Day, Texas Tech University Health Sciences Center, School of Medicine, Odessa, Texas, Adjudicator
- 2004 Thirteenth Annual Resident Research Day, Texas Tech University Health Sciences Center, School of Medicine, Odessa, Texas, Adjudicator
- 2003-present Texas Nurse Practitioner Association
- Member
- 2000-2002 Institutional Nursing Council for Centers for Aging, Texas Tech University Health Sciences Center School of Nursing
- 2000-present Sigma Theta Tau International Honor Society of Nursing
- Member, Iota Mu Chapter
- 1998-present American Academy of Nurse Practitioners
- Member
- 1995-2002 Texas Nurses Association Long-Term Care Committee

- Chair, 2002
- 1980-present Sigma Theta Tau International Honor Society of Nursing
- Member, Alpha Delta Chapter

Community

- 2011 – 2015 Awards Committee for Employee of the Year, University of Texas of the Permian Basin, Odessa, Texas
- 2008-2009 Texas Peer Assistance Program for Nurses (TPAPN)
- Counselor
- 2005-present Rho Iota Omega Education Fund, Inc. (501(c) 3)
- President, 2009
 - Vice – President, 2007-2008
 - Presenter of Ebony Fashion Fair, Scholarship/Fundraiser, 2007; 2009
- 2004-2010 Unity Committee, Purpose: To articulate and develop forum for addressing racial problems in Odessa, Texas
- 2003-present Advanced Practice Nurses of the Permian Basin
- Board of Directors, 2008, 2003-2005
 - Charter Member
- 2003-2007 Member of Oversight Committee for Texas Tomorrow, United Way of Odessa, Odessa, Texas
- 2000-2002 Advisory Council to Midland-Odessa Health and Retirement Endeavor
- 2020 -2021 President
- 2000-2002 President, Rho Iota Omega Chapter, Alpha Kappa Alpha Sorority, Inc., Odessa, Texas
- Membership Chair, 2003
- 2000-2001 Girl Scouts of the Permian Basin, Board of Directors, Chair, Nominating Committee, Member of Nominating Committee
- 1998-2018 Head Start Advisory Board, Odessa, Texas

- 1997-1999 Midland-Odessa Symphony and Chorale
- Board of Directors
- 1995-2011 Midland-Odessa Symphony Guild, Odessa, Texas
- Patron Member
 - Belle and Beau Ball Committee, 2009
 - Symphony Reception Committee, 1995-2008
- 1995 Planning Committee Minority Youth Conference, *Si Se Pude*, in cooperation with Ector County Independent School District, Mexican American Scholarship Committee, and Alpha Kappa Alpha Sorority, Rho Iota Omega Chapter
- 1993-present Junior League of Odessa
- Director, Community Research and Development Committee, 1999
 - Board Member
 - Director of Endowments, 2001-2002
 - Sustainer, 2004
- 1993-2000 Texas Alliance for Aging Centers, Odessa, Texas
- 1993-1994 Mayor Lorraine Perryman's Drug & Crime Commission, Odessa, Texas
- 1990-2011 Chair, Institutional Review Board, Medical Center Hospital, Odessa, Texas
- 1991-1998 Seabury Nursing Care Unit, Medical Committee. Vice President of Personnel. Board of Trustees. Odessa, Texas
Participated in policy development.
- 1990-2002 Medical Center Hospital Development Corporation, Odessa, Texas
- 1990 Special Grand Jury to investigate drug usage in Odessa schools and make recommendations to Ector County School Board, and then Mayor of Odessa, Texas.
- 1988-1997 Odessa Cultural Council, Odessa, Texas.
- 1986-1987 Odessa College, Odessa, Texas
- Staff Development Chair
Spearheaded the first point system staff development evaluation program. Appointed by the College President



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Dr. Lilia Náñez, Associate Superintendent of Curriculum & Instruction

SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF RESOLUTION REGARDING LOCAL REMOTE LEARNING PROGRAM

DATE: November 16, 2021

Under Senate Bill 15 (SB15), districts may receive full funding for local remote learning delivered via synchronous instruction, asynchronous instruction, or a combination, for grades K-12. The Board is being asked to adopt a Resolution to provide a Remote Learning Program as allowed under SB 15 with the following provisions:

- A combination of remote synchronous and asynchronous instruction, with daily attendance for synchronous instruction taken at 9:30am and/or attendance for asynchronous instruction determined through a daily attendance measure as described in the District's asynchronous instructional plan.

Administrative Recommendation:

Approval to adopt a Resolution to provide a Local Remote Learning Program for the 2021-22 school year.



BOARD OF TRUSTEES

SUBJECT: Consent Agenda

PRESENTED BY: Dr. Scott R. Muri

BACKGROUND INFORMATION:

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

ADMINISTRATIVE RECOMMENDATION:

Approval of the Consent Agenda.



REQUEST FOR APPROVAL OF MINUTES OF MEETINGS

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

October 14, 2021 – Board Workshop Meeting
October 19, 2021 – Regular Board Meeting

AT A BOARD WORKSHOP MEETING OF THE BOARD OF TRUSTEES OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., OCTOBER 14, 2021, WITH THE FOLLOWING MEMBERS:

Present:

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

Absent:

School Officials: Dr. Scott Muri, Dr. Lilia Náñez, Deborah Ottmers, Dr. Keeley Simpson, Dr. Anthony Sorola, Alicia Syverson, Dr. Kellie Wilks

Others: Tatiana Dennis, Lisa Wills, Aaron Hawley, Annette Macias, Dr. Corey Seymour, Jaime Miller, Lauren Padilla, Ashley Sellers, Caitlin Couch, Heather Lovett, Cindy Retana, Daniel Alvarado, Javier Ruiz, Benny Springer, Alicia Vaughn, Yolanda Gorman, Staci Ashley, Ruth Campbell, Albert Anchondo, Mary Franco

25666 Meeting Called to Order: Tammy Hawkins, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

25667 Verification of Compliance with Open Meeting Law – this is to certify that the provisions of Section 551.001 of the Texas Government Code have been met in connection with the public notice of this meeting: Board President Tammy Hawkins, verified that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting.

25668 Opening Remarks by Superintendent: In Dr. Muri's opening remarks he congratulated Dr. Steve Brown for being reelected to a three-year term on the Texas Association of School Boards (TASB) Board of Directors, representing TASB Region 18. Dr. Muri shared highlights from his Chiefs for Change Annual meeting in particular to mental health challenges.

Public Comment: There was no public comment.

Board Policy

25669 Discussion of Request for Revisions of Board Policy CW(LOCAL): Naming Facilities: Associate Superintendent of Athletics, Human Capital and Operations Dr. Anthony Sorola presented this item. The proposed change to this policy reflects the deletion of text in reference to the Tri-Ethnic Committee, which is no longer relevant. The Tri-Ethnic Committee was a facet of the District's desegregation case, which was resolved over ten years ago. The Committee is no longer required. 244

No action required.

Report/Discussion Items

25670 **Presentation of Medical Trust:** Director of Benefits & Risk Management Yolanda Gordan, Associate Superintendent of Athletics, Human Capital and Operations Dr. Anthony Sorola and Smith & Associates Consultant Eric Smith presented this item for discussion. The District's Medical Plan continues to experience increases in claims. These increases are the result of several factors:

- The increase in the cost of medical coverage in the United States
- The increase in the number of prescriptions filled
- The increase in the cost of generic prescription drugs
- The increase in use and cost of specialty (high cost) drugs
- The results of several provisions/requirements of the Affordable Care Act
- Large claims over \$500,000

Consequently, our Medical Plan Committee has worked hard to find a solution. Starting on January 1, 2022 our medical plan provider will change from Blue Cross Blue Shield to AETNA and our pharmacy carrier will change from Express Script to PCA RX. Below are a few highlights of the changes:

Medical Plan:

- Move should generate approximately \$750,000 in plan savings
- A network disruption analysis was performed and 98.5% of current providers were on the new network. This amounted to 99% of claim costs
- AETNA is placing a full-time customer service/claims advocate onsite at ECISD
- Members will have access to CVS Health HUBS at no cost for after hours and weekend acute care visits

Pharmacy Plan:

- The move will generate approximately \$1 million in plan savings
- Employees will have access to both CVS and Walgreens
- OPT I will have lower co-pay for all members

Near Site Clinic:

A clinic will be opening the middle of January to provide All Employees and Dependents on the Health Plan direct access to care.

- Staffed with a Doctor, a Nurse Practitioner, 4 Medical Assistants
- Will be open 40 hours per week (hours of the day TBD)

- All services provided will be at no cost to employees on the health plan (visits, lab work, shots, etc.)
- Exceptions to this are those on the HAS plan, who will have a \$25 co-pay
- Acute Care Services (cough, cold, strep, etc.)
- Chronic Care Services (diabetes management, hypertension, high cholesterol, etc.)

The transition is designed to provide little disruption to employees. There will be no increase in Employee or ECISD costs for the 2022 Plan Year. Employees will receive new medical and pharmacy ID cards.

No action required.

- 25671** **Beginning of Year Assessment Data**: Associate Superintendent of Curriculum & Instruction Dr. Lilia Náñez presented the Beginning of Year summary data report for the NWEA MAP assessment. Her presentation included a summary of who takes MAP, compared where we were a year ago to the current year, and described how the district is responding to the data for improvement. The data included the NWEA MAP STAAR Prediction report which shows how our students are predicted to perform on MAP in the spring of 2022. Dr. Nanez shared ECISD will add the MAP test for high school students in Biology for the 2022-2023 school year.
No action required.

(Delma Abalos departed at 7:13 p.m. and was absent for the remainder of the meeting.)

- 25672** **Presentation of Curriculum & Instruction Science, Technology, Engineering, Math (STEM)**: Executive Director of Curriculum & Instruction Lisa Wills, Elementary Math Coordinator Ashley Sellers, Secondary Math Coordinator Melissa Sellers, and K-12 Science Coordinator Caitlin Couch presented this item for discussion. They presented an update on the instructional Action Plan for 2021-2022. The purpose of the presentation was to share how the ECISD instructional plan will develop a large pool of skilled talent for the workforce. The STEM team shared the instructional framework, which included guidelines and expectations for instruction, tools and resources, engagement expectations, and shared the district computer science and robotics program.

No action required.

- 25673** **Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code - [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District or hear a complaint or charge against an officer or employee.]**
Consultations with Attorney – Section 551.071 of the Texas Open Meetings Act [The Board will meet in Closed Session in Consultation with the Board’s Attorney Regarding all Matters as Authorized by Law.]

There was no closed session.

25674 **Closing Remarks by Superintendent:** There were no closing remarks.

25675 **Adjournment:** Tammy Hawkins, Board President, adjourned the Board meeting at 7:33 p.m.

Board President
Tammy Hawkins

Board Secretary
Carol Gregg

AT A REGULAR MEETING AND PUBLIC HEARING ON FINANCIAL ACCOUNTABILITY OF THE BOARD OF TRUSTEES OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT HELD AT THE ADMINISTRATION BOARD ROOM, 802 NORTH SAM HOUSTON, ODESSA, ECTOR COUNTY, TEXAS, AT 6:00 P.M., OCTOBER 19, 2021, WITH THE FOLLOWING MEMBERS:

Present:

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

Absent:

School Officials: Dr. Scott Muri, Mike Adkins, Dr. Lilia Nanez, Deborah Ottmers, Dr. Keeley Simpson, Dr. Anthony Sorola, Alicia Syverson, Dr. Kellie Wilks

Others: Tatiana Dennis, Dr. Corey Seymour, Stacy Ashley, Robert Cedillo, Erin Bueno, Cynthia Retana, Dawn Miller, Lisa Wills, Jaime Miller, Nancy Vanley, Aaron Hawley, Annette Macias, Tracey Borchardt, Albessa Chavez, Jennifer Moran, Josette Dobbins, Debbie Bynum, Armando Nunez, Jason Osborne, Julia Willett-Weekly, Albert Anchondo, Mary Franco

25676 **Meeting Called to Order:** Tammy Hawkins, Board President, called the Board of Trustees Meeting to order at 6:00 p.m.

25677 **Verification of Compliance with Open Meeting Law:** Tammy Hawkins, Board President, verified that the provisions of Section 551.001 of the Texas Government Code have been met in connection with public notice of this meeting.

25678 **Pledge of Allegiance to United States and Texas Flags:** The United States and Texas flag pledges were led by Christopher Stanley, ECISD Board Member.

25679 **Invocation:** The Invocation was led by Dr. Steve Brown, ECISD Board Secretary.

25680 **Special Presentations:**

United Way of Odessa Awards: United Way Executive Director Hank Herrick and United Way Assistant Executive Director Christina Escobar presented ECISD with two awards – the United Way Odessa 2020 Most Improved Campaign Award and the 2020 Dick & Amelia Saulsbury Sustained Excellence Award.

National Merit Semifinalist and College Board Recognitions: Odessa High School senior Akshathh Mukkera was recognized for earning the National Merit Scholarship Semi-finalist honor. The following 19 students were recognized by the College Board:

National Rural & Small -Town Designated Scholars

Nisabella Karais - New Tech Odessa
Maxine Flores - Odessa HS

National African American Designated Scholar

Sara Aberra, Permian High School

National Hispanic Designated Scholars – Permian HS:

Alison Blount	Angel Luna
Jacey Anglin	Joaquin Armendariz
Madelynn Ramirez	Noe Rodriguez
Nydia Brito	Jonathan Martinez

National Rural and Small-Town/National Hispanic Designated Scholars – Odessa HS:

Anastacio Pando	Elayne Brito
Marissa Rodriguez	Melany Coss
Rigoberto Mendoza	Sebastian Ramirez
Viviana Santillan	

National Rural and Small-Town/National Hispanic/National Indigenous Designated Scholar – Odessa HS:

Julius Saenz

25681 **Opening Remarks by Superintendent:** In Dr. Muri’s opening remarks, he talked about an invitation ECISD Trustees had received to be part of a program, sponsored by Raise Your Hand Texas, that helps train school boards on how to work with legislators through advocacy and policy development. All Trustees are invited to participate and all expressed an interest in participating.

25682 **Public Comment:** Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board’s procedures on public comment and shall indicate the agenda item on which they wish to address the Board. *BED(LOCAL)*

There was no public comment.

Public Hearing on Financial Accountability

25683 **Public Hearing of District’s FIRST (Financial Integrity Rating System of Texas) Report:** Chief Financial Officer Deborah Ottmers presented the FIRST report for 2020-21 (which is based on financial data from 2019-20). Our District earned a Superior Achievement Rating, which is equivalent to a grade of A. Our score was a 100 out of 100. This was the fourth time in the past five years ECISD has earned an A. Created by the 76th Texas Legislature in 2001, FIRST is designed to encourage public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes. The FIRST Ratings are calculated using a series of financial indicators, such as administrative cost expenditures; the accuracy of a district or charter’s financial information submitted to TEA; ~~and~~ any financial vulnerabilities or material weaknesses in internal controls as determined by an external auditor.

There was no public comment.

Board Policy

25684 **Discussion of and Request for Approval of Revisions of Board Policy CW(LOCAL): Naming Facilities:** Moved by Abalos, seconded by Brown to Approve the Revisions of Board Policy CW(LOCAL): Naming Facilities as presented.

Motion unanimously approved.

Action Items

25685 **Discussion of and Request for Approval of Purchases over \$50,000:** Moved by Gregg, seconded by Abalos to approve the Purchases over \$50,000 as presented.

Motion unanimously approved.

25686 **Discussion of and Request for Approval of 2021-2022 Budget Amendment #3:** Moved by Gregg, seconded by Abalos to approve the 2021-2022 Budget Amendment #3 as presented.

Motion unanimously approved.

25687 **Discussion of and Request for Approval of 2021 Certified Tax Roll:** Moved by Minyard, seconded by Gregg to approve the 2021 Certified Tax Roll as presented.

Motion unanimously approved.

25688 **Consent Agenda:** Moved by Gregg, seconded by Smith to approve Consent Agenda as presented.

- A. Request for Approval of Minutes of Meetings
- B. Request for Approval of Bills for Payment
- C. Request for Approval of Acceptance of Donations Over \$10,000
- D. Request for Approval of Odessa High School Choir Student Out-of-State Travel to Orlando, Florida
- E. Request for Approval of Permian High School Band Student Out-of-State Travel to Seattle, Washington
- F. Request for Approval of Permian High School Orchestra Student Out-of-State Travel to Branson, Missouri
- G. Request for Approval of Additional 2021-2022 T-TESS Appraisers
- H. Request for Approval of Updated Investment Broker/Dealer List

Motion unanimously approved.

Report/Discussion Items

There were no Report/Discussion items presented.

- 25689** **Possible Request for Approval to Move to Closed Meeting - Personnel Matters - Section 551.074 of the Texas Government Code [Board will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of public employees of the District; or hear a complaint or charge against an officer or employee.] Consultations with Attorney – Section 551.071 of the Texas Open Meetings Act [The Board will meet in Closed Session in Consultation with the Board’s Attorney Regarding all Matters as Authorized by Law.]:**

There was no closed session held.

- 25690** **Information Items:** The Board of Trustees were provided with the following information items: Acknowledgement of Donations, Amended Administrative Professional, Financials, Purchasing Report, Routine Personnel Report, and Teacher Certification Waivers.

- 25691** **Closing Remarks by the Superintendent:** There were no closing remarks.

- 25692** **Adjournment:** Board President Tammy Hawkins adjourned the Board meeting at 6:47 p.m.

Board President
Tammy Hawkins

Board Secretary
Carol Gregg



REQUEST FOR APPROVAL OF BILLS FOR PAYMENT

Attached you will find printouts listing disbursements from October 14, 2021 thru November 10, 2021 for your approval.

TO: BOARD OF TRUSTEES
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

FROM: ACCOUNTS PAYABLE

RE: CHECK REGISTER

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

For the period 10/14/2021 to 11/10/2021

ANALYSIS RECAPITULATION	AMOUNT
Operating Fund:	\$ <u>11,919,997.92</u>

APPROVED: _____

DATE: _____

**ECTOR COUNTY ISD
CHECK REGISTER
10/14/2021 - 11/10/2021**

DATE	PAYEE	AMOUNT
10/20	ALL ABOARD AMERICA!	\$ 5,610.00
10/20	AMERIPRIDE SERVICES INC.	406.09
10/20	ANCHOR BOLT & SUPPLY	117.60
10/20	B-LINE FILTER & SUPPLY INC	1,095.62
10/20	BUCK'S WHEEL & EQUIPMENT COMPANY	787.94
10/20	DIAMOND BUSINESS SERVICES INC	2,078.57
10/20	DUGAN'S BODY SHOP	4,749.50
10/20	PRYOR LEARNING SOLUTIONS, INC.	199.00
10/20	GANDY INK	859.95
10/20	GLOBAL EQUIP CO	1,523.19
10/20	GOPHER SPORT	77.04
10/20	JUNIOR LIBRARY GUILD	1,552.36
10/20	KELLY-MOORE PAINT	394.44
10/20	LAWSON PRODUCTS INC.	18.97
10/20	AIM MEDIA TEXAS OPERATING LLC	244.00
10/20	O REILLY AUTO ENTERPRISES LLC	124.44
10/20	REGION 13 EDUCATION SERVICE CENTER	400.00
10/20	SCANTRON CORP	240.00
10/20	SCHOLASTIC BOOK FAIRS	621.54
10/20	SCHOLASTIC INC	9,805.38
10/20	SECURED DOCUMENT SHREDDING INC	1,684.79
10/20	SIMS PLASTIC INC	8,881.86
10/20	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	595.00
10/20	THE BOSWORTH LTD	22,711.22
10/20	VARSITY BRANDS HOLDING CO INC	195.00
10/20	NAPA AUTO PARTS	9.60
10/20	UNIFIRST CORPORATION	2,962.43
10/27	4IMPRINT INC	2,415.82
10/27	ALL ABOARD AMERICA!	12,630.00
10/27	ALL ABOUT HEARING	2,442.00
10/27	AMERICAN SALES AND SERVICE INC	618.33
10/27	AMERIPRIDE SERVICES INC.	406.09
10/27	ANCHOR BOLT & SUPPLY	527.50
10/27	B-LINE FILTER & SUPPLY INC	2,461.06
10/27	BUCK'S WHEEL & EQUIPMENT COMPANY	1,188.84
10/27	CAROLINA BIOLOGICAL SUPPLY CO	269.20
10/27	CMC BUSINESS SYSTEMS INC	1,140.00
10/27	AUTOMATIC ICE MACHINE	2,088.00
10/27	COMPUDATA SOLUTIONS LLC	395.00
10/27	DIAMOND BUSINESS SERVICES INC	1,826.06
10/27	FIRETROL PROTECTION SYSTEMS	22,000.00
10/27	FLAGHOUSE INC	3,992.39
10/27	FLINN SCIENTIFIC INC	4.22
10/27	FROG STREET PRESS INC	5,000.00
10/27	GOPHER SPORT	3,938.83

10/27	NO TEARS LEARNING INC.	149.60
10/27	HENRY SCHEIN INC	2,769.26
10/27	LAKESHORE LEARNING	9,583.44
10/27	LEGO BRAND RETAIL	1,495.00
10/27	LOU'S CLINICAL LAB INC	3,371.00
10/27	MORRISON SUPPLY CO	21,582.04
10/27	MUSIC IN MOTION	1,072.74
10/27	ODESSA WINLECTRIC	472.50
10/27	O REILLY AUTO ENTERPRISES LLC	973.96
10/27	ORIENTAL TRADING COMPANY INC	1,500.07
10/27	POSITIVE PROMOTIONS	251.74
10/27	REALLY GOOD STUFF LLC	339.59
10/27	REALLY GOOD STUFF LLC	99.13
10/27	RENAISSANCE LEARNING INC	7,258.50
10/27	SCANTRON CORP	862.00
10/27	SCHOLASTIC BOOK FAIRS	3,875.95
10/27	SCHOOL MATE	319.50
10/27	SECURED DOCUMENT SHREDDING INC	16.00
10/27	SHAR PRODUCTS CO	53.16
10/27	SIMS PLASTIC INC	5,027.10
10/27	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	650.00
10/27	THE BOSWORTH LTD	100,732.33
10/27	TRANE U.S. INC.	17,446.15
10/27	ULINE INC.	158.66
10/27	VARSITY SPIRIT FASHION	2,233.40
10/27	VWR INTERNATIONAL LLC (WARD'S SCIENCE)	279.89
10/27	WEST MUSIC CO	261.83
10/27	WESTAIR-PRAXAIR DISTRIBUTION INC	172.13
10/27	WOODWIND & BRASSWIND INC.	90.00
10/27	BRAINPOP, LLC	3,250.00
10/27	FOLLETT SCHOOL SOLUTIONS INC	150.00
10/27	NAPA AUTO PARTS	2,517.08
10/27	BARNES & NOBLE BOOKSELLERS	2,418.30
10/27	SCARBOROUGH SPECIALTIES, INC	1,854.75
10/27	OFFICE DEPOT, INC	246.20
10/27	ARAMARK UNIFORM & CAREER APPAREL GROUP INC.	90.85
10/27	SCHOOL SPECIALTY LLC	2,576.61
11/3	4IMPRINT INC	973.35
11/3	ALL ABOARD AMERICA!	100,197.40
11/3	AMERICAN SALES AND SERVICE INC	1,040.00
11/3	AMERIPRIDE SERVICES INC.	406.09
11/3	BUCK'S WHEEL & EQUIPMENT COMPANY	1,115.83
11/3	CAROLINA BIOLOGICAL SUPPLY CO	1,251.00
11/3	CENTERS FOR CHILDREN & FAMILIES	2,250.00
11/3	CMC BUSINESS SYSTEMS INC	625.00
11/3	AUTOMATIC ICE MACHINE	536.00
11/3	CUTTING EDGE ADVERTISING INC.	14.99
11/3	DIAMOND BUSINESS SERVICES INC	1,111.41
11/3	FIRETROL PROTECTION SYSTEMS	300.00
11/3	GOPHER SPORT	450.08

11/3	NO TEARS LEARNING INC.	6,591.90
11/3	HENRY SCHEIN INC	4,135.57
11/3	IMP/INTERNATIONAL MEETING PLANNERS	700.00
11/3	LAKESHORE LEARNING	1,667.42
11/3	LAWSON PRODUCTS INC.	465.31
11/3	LEGO BRAND RETAIL	13,946.90
11/3	LONE STAR SIGNS OF WEST TEXAS	1,897.50
11/3	LOU'S CLINICAL LAB INC	3,397.00
11/3	MARK'S PLUMBING PARTS	1,463.64
11/3	AIM MEDIA TEXAS OPERATING LLC	829.50
11/3	ODESSA COLLEGE	52,674.00
11/3	O REILLY AUTO ENTERPRISES LLC	365.52
11/3	ORIENTAL TRADING COMPANY INC	1,180.55
11/3	REGION 13 EDUCATION SERVICE CENTER	200.00
11/3	SCHOLASTIC INC	996.89
11/3	SCHOOLHOUSE OUTFITTERS	1,528.94
11/3	SECURED DOCUMENT SHREDDING INC	280.29
11/3	SHAR PRODUCTS CO	350.55
11/3	SIMS PLASTIC INC	193.60
11/3	TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	250.00
11/3	THE BOSWORTH LTD	129,089.05
11/3	TRANE U.S. INC.	4,574.49
11/3	VALLEY SPEECH, LANGUAGE AND LEARNING CENTER	300.00
11/3	WEST MUSIC CO	58.78
11/3	WESTAIR-PRAXAIR DISTRIBUTION INC	2,498.41
11/3	BROADWAY MOTORS INC	228.86
11/3	GALLS, LLC	59.95
11/3	MCM ELEGANTE HOTEL	1,824.00
11/3	NAPA AUTO PARTS	351.23
11/3	SCARBOROUGH SPECIALTIES, INC	552.07
11/3	UNIFIRST CORPORATION	5,664.04
11/3	OFFICE DEPOT, INC	380.83
11/3	CONTROL SOLUTIONS	5,179.00
11/3	SCHOOL SPECIALTY LLC	5,945.12
11/10	BSN SPORTS, INC DBA US GAMES	1,028.00
11/10	BUCK'S WHEEL & EQUIPMENT COMPANY	419.36
11/10	CAFE VENTURE COMPANY	105.00
11/10	CMC BUSINESS SYSTEMS INC	112.35
11/10	AUTOMATIC ICE MACHINE	290.00
11/10	CUMMINS BC329	350.00
11/10	DANCE SOPHISTICATES INC	175.00
11/10	FLAGHOUSE INC	23.08
11/10	GOPHER SPORT	420.44
11/10	GRAPHIC SOLUTIONS GROUP	301.32
11/10	HENRY SCHEIN INC	121.07
11/10	J W PEPPER & SON INC	2,799.64
11/10	LAKESHORE LEARNING	6,874.21
11/10	MARK'S PLUMBING PARTS	308.99
11/10	MENTORING MINDS. LP	7,284.75
11/10	MSC INDUSTRIAL SUPPLY CO.	1,019.70

11/10	AIM MEDIA TEXAS OPERATING LLC	399.10
11/10	ODESSA COLLEGE	69,070.00
11/10	ODESSA WINLECTRIC	1,890.00
11/10	O REILLY AUTO ENTERPRISES LLC	293.46
11/10	ORIENTAL TRADING COMPANY INC	987.30
11/10	PROJECT LEAD THE WAY INC	950.00
11/10	SECURED DOCUMENT SHREDDING INC	784.00
11/10	SHAR PRODUCTS CO	52.74
11/10	PARK PLACE PULBICATION LP	65.50
11/10	THE BOSWORTH LTD	3,575.69
11/10	TRANE U.S. INC.	814.19
11/10	WEST MUSIC CO	53.28
11/10	WOODWIND & BRASSWIND INC.	83.57
11/10	NAPA AUTO PARTS	1,267.70
11/10	ASSESSMENT TECHNOLOGIES INSTITUTE, LLC	21,117.00
11/10	CONTINENTAL WIRELESS, INC.	36.60
11/10	ODESSA PUMP & EQUIPMENT, INC.	425.00
11/10	DESTINATION IMAGINATION, INC.	340.00
11/10	ROSETTA STONE LTD.	13,000.00
11/10	PESI, INC.	254.97
11/10	SCHOOL SPECIALTY LLC	2,104.83
10/20	AARON COX	128.00
10/20	AARON COX	128.00
10/20	AARON COX	360.00
10/20	AIDE GARCIA	126.96
10/20	ALISHA SLIDER	78.80
10/20	AMANDA PADILLA	91.84
10/20	AMANDA PARSONS	165.54
10/20	AMAZON CAPITAL SERVICES	3,130.96
10/20	AMERICAN EXPRESS	11,244.91
10/20	AMY ANDERSON	159.60
10/20	ANNIE NELSON	113.62
10/20	ANTHONY SCOTT	106.35
10/20	APPLE, INC	112.00
10/20	ASSETGENIE INC	14,975.00
10/20	ASSOCIATION FOR COMPENSATORY EDUCATORS OF TEXAS	1,200.00
10/20	ASSOCIATION FOR COMPENSATORY EDUCATORS OF TEXAS	375.00
10/20	ASSOCIATION FOR COMPENSATORY EDUCATORS OF TEXAS	300.00
10/20	ASSOCIATION FOR COMPENSATORY EDUCATORS OF TEXAS	300.00
10/20	ASSOCIATION FOR COMPENSATORY EDUCATORS OF TEXAS	300.00
10/20	AT&T LONG DISTANCE	2,116.31
10/20	AUDRA MUNOZ	101.14
10/20	AUSTIN TREVINO	1,570.00
10/20	AUSTIN TREVINO	109.00
10/20	B&H INDUSTRIAL SUPPLIES INC	119.50
10/20	B&H FOTO ELECTRONICS CORPORATION	38.64
10/20	BECKY QUIROZ	85.40
10/20	BEN E KEITH AMARILLO	166.60
10/20	BEST CHOICE COFFEE SERVICES LLC	184.07
10/20	BILLIE SHIPMAN	43.12

10/20	BIMBO BAKERIES USA	2,340.90
10/20	BLANCA ANAYA	50.90
10/20	BRAZOS DOOR & HARDWARE	1,965.00
10/20	BRIANNA GARCIA	55.27
10/20	SPARKLIGHT	2,458.72
10/20	CAROLINA VASQUEZ	58.24
10/20	CDW-G	1,221.04
10/20	CHRISTINE CARRILLO	133.26
10/20	CHRISTINE VAN SYOC	23.07
10/20	CHRISTY KENNEDY	107.52
10/20	CHYREE LEMASTER	80.10
10/20	CITY OF ODESSA WATER DEPT	164,147.75
10/20	CLAUDIA CALLEROS	18.20
10/20	CLINT STOWE	129.47
10/20	CODY VALENZUELA	175.00
10/20	CRISTA MITCHEL	140.45
10/20	CRISTINA FIGUEROA	31.42
10/20	CROWN EQUIPMENT INC	100.00
10/20	CRYSTAL PENA	8.51
10/20	CULLIGAN WATER CONDITIONING OF WEST TEXAS	462.19
10/20	CUSTOM WHOLESALE SUPPLY INC	16.89
10/20	DARCHELLE WELCH	350.00
10/20	DECKER INC	662.82
10/20	DOAK HUDDLESTON	300.00
10/20	DOMTECH ELECTRICAL AND CONTROLS LLC	3,195.36
10/20	DR. JOSE MEDINA EDUCATIONAL SOLUTIONS	5,000.00
10/20	ECTOR COUNTY UTILITY DISTRICT	4,004.21
10/20	EDUPHORIA INCORPORATED	88,030.25
10/20	ELIZABETH MARJASON	114.63
10/20	ELIZABETH QUINTELA	46.14
10/20	ELUMA LLC	54,205.57
10/20	ERIC UNTERBRINK	103.32
10/20	ESSENCE BOTTLING COMPANY OF TEXAS INC	4,660.32
10/20	EVA FRANKS	75.66
10/20	FAST SIGNS	304.53
10/20	FERGUSON FACILITIES SUPPLY	3,252.07
10/20	FRANCES CARLOS	115.81
10/20	G H DAIRY	40,579.80
10/20	GARDENDALE WATER CO	238.00
10/20	GEOFFREY HUTSON	9.02
10/20	GRAINGER	3,535.61
10/20	HEATHER DRIGGERS	47.94
10/20	HECTOR GUERRERO	26.00
10/20	HOUGHTON MIFFLIN HARCOURT	384,247.50
10/20	HOUGHTON MIFFLIN HARCOURT	465,570.00
10/20	SEAN PATTY	46.45
10/20	HUBERT COMPANY, LLC	45,839.46
10/20	HUMBERTO HERNANDEZ JR.	5,822.29
10/20	IMAGERY GRAPHIC SYSTEMS	414.95
10/20	INK LION DESIGNS, LLC	1,419.55

10/20	INSOURCE INSURANCE GROUP, LLC	71.00
10/20	INTERNATIONAL ASSURANCE	60,592.56
10/20	IRMA STEEN	4.54
10/20	JIMMY OLAGUE	26.00
10/20	JOHN MAYO	2,640.00
10/20	JOHN MAYO	26.00
10/20	JOHN'S SALES & SERVICE	4,474.97
10/20	JONN SIBLEY	238.34
10/20	JOSEPH LUCAS	98.11
10/20	JUANITA OCON	35.95
10/20	JUDITH CARMODY	35.84
10/20	JULIA KELTON	328.44
10/20	KATHERINE YORK	225.00
10/20	KEENAN & ASSOCIATES	9,198.00
10/20	KIMBERLY CARRASCO	112.22
10/20	KRISTI EICHER	527.69
10/20	KRISTINA RIOS	26.00
10/20	LAKRISHA RODRIGUEZ	66.53
10/20	LAURA SIKES	359.43
10/20	LORENZO R MASONSONG	200.00
10/20	LYNDA TUCKER	297.00
10/20	LYNDSAY FREEMAN	64.96
10/20	LYNSEY WOODY	109.70
10/20	MABEL MORALES	29.51
10/20	MACMILLAN HOLDINGS LLC	3,967.57
10/20	MAHIRA SALINAS	60.20
10/20	MALINA ROUX	109.00
10/20	MANUEL M DIAZ	16,244.80
10/20	MARELI SANCHEZ	11.65
10/20	MARIA STUTES	41.50
10/20	MARIA ZUBIATE	102.03
10/20	MARISSA DAWN KING	1,177.10
10/20	MARIVEL CORRALES	24.58
10/20	MARK KNOX FLOWERS	305.90
10/20	MICHAEL HAWLEY	183.00
10/20	MISTY HINER	57.90
10/20	MISTY MICHELLE MORGAN	197.29
10/20	NANCY COOK	46.14
10/20	NATALIE GUARA	107.58
10/20	NATALIE THOMS	63.00
10/20	NCS PEARSON INC	2,994.67
10/20	NOBUYUKI SHIRAISHI	96.49
10/20	NOBUYUKI SHIRAISHI	359.00
10/20	NOHEMI YBARRA	63.22
10/20	OFFICEWISE COMMERCIAL INTERIORS LLC	5,368.20
10/20	PAMELA DESPARROIS	28.11
10/20	PAMELA DESPARROIS	78.79
10/20	PENSKE COMMERCIAL VEHICLES US LLC	264.04
10/20	PETROPLEX OFFICE SUPPLY, INC.	444.59
10/20	REGINA J. ONTIVEROZ	11.50

10/20	REGION 18 EDUCATION SERVICE CENTER	129,586.80
10/20	RHONDA LONG	48.94
10/20	RICARDO SANTIAGO	25.00
10/20	RICK YEAGER	140.29
10/20	RIGHT RX, LLC	15,768.00
10/20	RIGO NUNEZ	173.38
10/20	ROB RANKIN	120.00
10/20	ROBERTS TRUCK CENTER OF TEXAS	1,783.44
10/20	ROCIO DAVILA	29.29
10/20	RODNEY CHARLES ROMAN	300.00
10/20	ROSA HERNANDEZ	35.22
10/20	ROSA JULIAN	41.10
10/20	SAM'S CLUB DIRECT	1,288.65
10/20	SARAH PATTON	79.63
10/20	SCIENCE TEACHERS ASSOCIATION OF TEXAS	1,020.00
10/20	SEWELL FORD INC	15.00
10/20	SHALON JORDAN	65.58
10/20	SHANNON CRISWELL	56.17
10/20	SHELBYE HILL	475.00
10/20	SIRIA DUTCHOVER	46.54
10/20	STAR TECH GROUP	10,000.00
10/20	STEPHANIE EVANS	13.44
10/20	STEPHANNE RAMAGE	27.38
10/20	SU CLAYPOOLE	164.39
10/20	T&K HOLDINGS INC	490.00
10/20	TEXAS ASSOCIATION OF SCHOOL	110.00
10/20	TERESA ESPARZA	108.47
10/20	TERESA OWENS	27.83
10/20	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	2,040.00
10/20	TEXAS COUNSELING ASSOCIATION	545.00
10/20	TEXAS EDUCATIONAL SUPPORT	45.00
10/20	TRACI AVILA	70.67
10/20	TRIPLE T AUTO REPAIR	169.00
10/20	UNITED PARCEL SERVICE INC	60.01
10/20	UNITED PARCEL SERVICE INC	14.26
10/20	UNITED REFRIGERATION	418.74
10/20	UTPB	100.00
10/20	VALAREE TISA HAWKINS	35.95
10/20	VERIZON WIRELESS SERVICES LLC	3,303.95
10/20	WAGNER SUPPLY COMPANY INC	17,773.51
10/20	WALSH GALLEGOS TREVINO RUSSO & KYLE P.C.	724.50
10/20	WALTER T. HENDERSON	940.00
10/20	WATSON TRUCK & SUPPLY	7.32
10/20	WHITNEY CREEKMORE	34.88
10/20	WILLIAM KENT MCCORD	63.62
10/20	Y'ALL HAUL TRAILERS	12,361.00
10/20	ZULEMA PALOMINO	77.73
10/20	AMERICAN EXPRESS	87.74
10/27	304 HOTEL OPERATING, LLC	652.39
10/27	AMANDA WEBBER	569.51

10/27	AMAZON CAPITAL SERVICES	27,742.40
10/27	AMAZON CAPITAL SERVICES	279.99
10/27	AMAZON CAPITAL SERVICES	89.98
10/27	AMERICAN FAMILY LIFE & CANCER	247.64
10/27	AMERICAN FAMILY LIFE & CANCER	12.00
10/27	ANDREA VALERO	53.48
10/27	ADVANCED NETWORK MANAGEMENT INC	13,939.00
10/27	ANNETTE MACIAS	1,106.40
10/27	ANTHONY JOEL SOROLA	1,199.58
10/27	APPLE, INC	5,911.00
10/27	ASHLEIGH CHRISTIAN	109.00
10/27	ASSOCIATES OF SUMMERTREE L.P.	4,600.00
10/27	ASSOCIATION OF TEXAS	2,492.38
10/27	AT&T	9,247.65
10/27	AT&T	597.08
10/27	AT&T MOBILITY	51.93
10/27	ATHLETIC SUPPLY INC	11,313.25
10/27	ATKINS HOLLMAN JONES PEACOCK	148.43
10/27	ATMOS ENERGY	23,282.89
10/27	AUDIO ACOUSTICS HEARING CENTERS	510.00
10/27	AUDIO ACOUSTICS HEARING CENTERS	176.00
10/27	BASIN WATER CONDITIONING	264.00
10/27	BEST CHOICE RESTAURANTS LLC	720.10
10/27	BEST CHOICE COFFEE SERVICES LLC	234.59
10/27	DICK BLICK COMPANY	171.39
10/27	BLUE STAR BUS SALES LTD	255.83
10/27	BRAZOS DOOR & HARDWARE	9,910.00
10/27	BRUNSON FAMILY BBQ	179.90
10/27	BWI COMPANIES INC	619.65
10/27	CAVALLO ENERGY TEXAS LLC	207,316.93
10/27	CAREN ELAINE RENEAU	50.00
10/27	CDW-G	51,475.52
10/27	CHELSEA REYES	985.08
10/27	CHICK-FIL-A UNIVERSITY BLVD ODESSA	310.56
10/27	CHRISTOPHER BARTLETT	569.51
10/27	CIRCLE P RANCH SUPPLY, INC	312.87
10/27	CITY OF ODESSA	242,228.94
10/27	CLARISA ARRAS	61.47
10/27	COCA-COLA SOUTHWEST BEVERAGES LLC	306.10
10/27	COMMERCIAL FOOD SERVICE	1,539.99
10/27	COMMUNITIES IN SCHOOLS OF THE PERMIAN BASIN INC	87,500.00
10/27	COREY D SEYMOUR	79.00
10/27	CORTNEY SMITH	628.46
10/27	COURTNEY BRANSCUM	219.39
10/27	COURTNEY HALLCY	500.00
10/27	CUSTOM WHOLESALE SUPPLY INC	235.03
10/27	DIANE HARLAN	97.21
10/27	DOAK HUDDLESTON	500.00
10/27	DOAK HUDDLESTON	245.00
10/27	DOMINO'S PIZZA	48.00

10/27	DR. JOSE MEDINA EDUCATIONAL SOLUTIONS	5,000.00
10/27	ECISD EDUCATION FOUNDATION	682.00
10/27	ED PRICE	142.70
10/27	EICHELBAUM WARDELL HANSEN POWELL & MEHL P.C	50.00
10/27	ELIZABETH AVILA	150.00
10/27	ELSA G. LOPEZ	29.18
10/27	ERIN CAMPOS-BUENO	79.00
10/27	FAMILY & CONSUMER SCIENCES	26.00
10/27	FERGUSON FACILITIES SUPPLY	750.42
10/27	FERL GILES	205.00
10/27	FIDDLESTICKS FARMS	264.00
10/27	FIRST FINANCIAL ADMINISTRATORS	33,854.39
10/27	FIRST FINANCIAL ADMINISTRATORS	1,929.16
10/27	FIRST FINANCIAL ADMINISTRATORS	1,845.58
10/27	FIRST FINANCIAL ADMINISTRATORS	15,804.37
10/27	FIRST FINANCIAL ADMINISTRATORS	11,043.66
10/27	FIRST FINANCIAL ADMINISTRATORS	7,200.60
10/27	FIRST FINANCIAL ADMINISTRATORS	93,249.90
10/27	FIRST FINANCIAL ADMINISTRATORS	3,502.51
10/27	FORDE-FERRIER EDUCATIONAL SERVICE	23,505.00
10/27	G H DAIRY	31,615.86
10/27	GARDA CASH LOGISTICS	12,587.10
10/27	GARDENDALE WATER CO	148.00
10/27	GOODSON SERVICE COMPANY	388.90
10/27	GRAINGER	1,184.63
10/27	HARRIS COUNTY TX	21.00
10/27	HARRISON WELCH	250.00
10/27	HEALTH SERVICES ADMINISTRATION	1,458.78
10/27	HEALTH SERVICES ADMINISTRATION	23,870.90
10/27	HECTOR GUERRERO	109.00
10/27	HIGH PLAINS OF ODESSA ASSOCIATES L.P.	14,626.00
10/27	HORACE MANN INS CO	48.82
10/27	HOUGHTON MIFFLIN HARCOURT	57,260.00
10/27	HOUSTON ISD	173.72
10/27	HOV SERVICES, INC.	2,118.63
10/27	SEAN PATTY	57.18
10/27	IDAHO CHILD SUPPORT RECEIPTING	278.00
10/27	INK LION DESIGNS, LLC	4,846.40
10/27	INSOURCE INSURANCE GROUP, LLC	71.00
10/27	INVESTRUST	38,751.66
10/27	KEVIN D BALLARD INC	5,968.40
10/27	JACOB SUMMERSGILL	109.00
10/27	JEFF WHITAKER	109.00
10/27	JESSICA DOMINGUEZ	569.51
10/27	JESUS VALERIANO	619.20
10/27	JIMMY OLAGUE	235.90
10/27	JNT RESOURCES PARTNERS, LP	1,705.76
10/27	JNT RESOURCES PARTNERS, LP	17,120.82
10/27	JOHN MAYO	11,440.00
10/27	JOHN MAYO	235.90

10/27	JOHN W CARROLL	219.39
10/27	JOHN'S SALES & SERVICE	7,045.50
10/27	JON PHILLIPS	460.00
10/27	JUSTINE FALCH	50.00
10/27	KAYLA KRUSE	109.00
10/27	KEELEY RENE SIMPSON	79.00
10/27	KEITH A RODRIGUEZ	1,240.00
10/27	KESLER SCIENCE LLC	298.00
10/27	KRISTIN LODAL- CARTER	109.00
10/27	KRISTINA RIOS	235.90
10/27	KRONOS INC.	7,500.06
10/27	LABATT FOOD SERVICE	607,929.18
10/27	LAUREN TAVAREZ	569.51
10/27	LINDA GONZALES	94.18
10/27	LONE STAR LEARNING	8,593.00
10/27	LINDSAY EIBEN	219.39
10/27	MACEE LANE	525.00
10/27	MACMILLAN HOLDINGS LLC	6,120.00
10/27	MANDY HINOJOS	569.51
10/27	MARCELA A HERNANDEZ	696.04
10/27	MARCOS CHAPA	250.00
10/27	MARK DAWSON	500.00
10/27	MARK DAWSON	680.00
10/27	MATIAS PATINO	225.00
10/27	MAURICIO MARQUEZ	844.84
10/27	MAXI AIDS INC	109.38
10/27	MEDLEY MATERIAL HANDLING CO	2,118.71
10/27	MERIDIAN STUDENT PLANNERS	3,192.66
10/27	MICAH PETTIGREW	489.00
10/27	MICHELLE MADRID	569.51
10/27	MIROIR ARMENDARIZ	19.88
10/27	IDEMIA IDENTITY & SECURITY USA LLC	1,307.04
10/27	N-TUNE MUSIC & SOUND INC	50.00
10/27	NANCY VANLEY	699.00
10/27	NASCO EDUCATION LLC	63.12
10/27	NATIONAL TRAVEL SYSTEMS	2,184.80
10/27	NEARPOD INC	2,600.00
10/27	NETSYNC NETWORK SOLUTIONS	27,500.00
10/27	NEW MEXICO CHILD SUPPORT	300.00
10/27	NEW MEXICO CHILD SUPPORT	659.00
10/27	NEW TECH ODESSA	100.00
10/27	NEW TECHNOLOGY NETWORK, LLC	600.00
10/27	NIMBUS DRINKING WATER SYSTEMS	35.00
10/27	NORTH TEXAS TOLLWAY AUTHORITY	2.64
10/27	ODESSA FAIRGREEN ASSOCIATES	4,648.50
10/27	ODESSA KINGS CROSSING ASSOCIATES L.P.	4,985.50
10/27	SEWCO INC DBA OFFICEWISE FURNITURE & SUPPLY	10,400.94
10/27	OFFICEWISE COMMERCIAL INTERIORS LLC	28,699.67
10/27	OLMSTED-KIRK PAPER CO	2,418.33
10/27	ANABEL CASTILLO	20.50

10/27	ANAIS ACOSTA	40.95
10/27	STACEY REEVES	46.00
10/27	PARKS BELL RANCH APARTMENTS II LLC	24,791.85
10/27	PATRICIA LOGAN	78.34
10/27	PENSKE COMMERCIAL VEHICLES US LLC	2,260.06
10/27	PERMIAN BASIN COUNSELING ASSOCIATION	30.00
10/27	JIMMIE DO GAYLOR	705.52
10/27	PERMIAN SEPTIC INC	550.00
10/27	PETROLEUM TRADERS CORPORATION	69,539.54
10/27	RAISSA RENACIA	110.00
10/27	REBECCA MILLETT	96.04
10/27	REGION 13 EDUCATION SERVICE CENTER	390.00
10/27	REGION 18 EDUCATION SERVICE CENTER	700,895.30
10/27	REGION 18 EDUCATION SERVICE CENTER	300.00
10/27	RHITHM INC	36,700.00
10/27	ROBERTO CEDILLO	79.00
10/27	ROBERTS TRUCK CENTER OF TEXAS	255.88
10/27	RODNEY CHARLES ROMAN	600.00
10/27	RYDER TRANSPORTATION	513.50
10/27	SADLER AND SON MONUMENT WORKS	530.00
10/27	SAM'S CLUB DIRECT	10,727.26
10/27	SAMANTHA BRYSON	834.21
10/27	SANDRA ELMS	500.00
10/27	SARAH SUMMERSGILL	235.90
10/27	GATEWAY EDUCATION HOLDINGS LLC	8,353.44
10/27	SCHOOLSTATUS LLC	99,000.00
10/27	SELERIX SYSTEMS, INC	6,006.25
10/27	SEWELL FORD INC	525.88
10/27	SHARI RILEY	1,316.43
10/27	SHELBYE HILL	300.00
10/27	STEPHANIE L CARTER	120.00
10/27	STEPHANIE MARIN	569.51
10/27	STEPS TO LITERACY	299.62
10/27	STEWART & STEVENSON LLC	96.74
10/27	TEXAS BOOK COMPANY	53,347.37
10/27	TEST PREP SEMINARS LLC.	21,897.81
10/27	TEXAS ACADEMIC DECATHLON	1,300.00
10/27	TEXAS AFT AMP	350.00
10/27	TEXAS ASSOCIATION OF SCHOOL BOARDS, INC	2,500.00
10/27	TASB, INC	937.76
10/27	TEXAS ASSOCIATION OF SECONDARY SCHOOL PRINCIPALS	127.50
10/27	TEXAS CLASSROOM TEACHERS ASSOC	5,671.00
10/27	TEXAS ELEMENTARY PRINCIPALS & SUPERVISORS ASSOC	477.65
10/27	TEXAS INDUSTRIAL VOCATIONAL ASSOCIATION	92.00
10/27	TEXAS LIFE INSURANCE CO	105,817.52
10/27	TEXAS STATE TEACHERS ASSOCIATION	31,553.12
10/27	TEXAS TEACHERS	825.00
10/27	THE CINCINNATI LIFE INS. CO	356.42
10/27	THE CINCINNATI LIFE INS. CO	44.51
10/27	THE DBQ PROJECT	13,125.00

10/27	THE ELMS OF MIDLAND ASSOCIATES, L.P.	913.50
10/27	THE HON COMPANY LLC C/O OFFICEWISE	3,604.69
10/27	TOMMY HAWKINS CONSTRUCTION, INC.	8,970.00
10/27	TOWN SQUARE PUBLICATIONS LLC	1,495.00
10/27	TREY BURNS	109.00
10/27	UIL MUSIC REGION 6	500.00
10/27	UIL MUSIC REGION 6	500.00
10/27	UIL MUSIC REGION 6	200.00
10/27	UIL MUSIC REGION 6	200.00
10/27	UNITED STATES TREASURY	54.00
10/27	UNIVERSITY OF VIRGINIA DARDEN SCHOOL FOUNDATION	70,400.00
10/27	VERIZON WIRELESS SERVICES LLC	265.97
10/27	W. DEAN WEIDNER	18,355.50
10/27	W. DEAN WEIDNER	5,651.00
10/27	W. DEAN WEIDNER	26,605.00
10/27	W. DEAN WEIDNER	937.50
10/27	W. DEAN WEIDNER	1,765.60
10/27	WALSWORTH PUBLISHING CO	371.38
10/27	WALTER DEAN WEIDNER GENERATION SKIPPING TRUST	5,062.50
10/27	WEST TEXAS A & M	278.00
10/27	WEST TEXAS EDUCATORS	2,959.50
10/27	WEST TEXAS EDUCATORS	274,785.81
10/27	WHITE HOUSE MEAT MARKET	430.50
10/27	WORLD'S FINEST CHOCOLATE INC	9,995.00
10/27	XEROX CORPORATION	60,656.54
11/3	AARON COX	12.00
11/3	ABECEDARIAN	324.50
11/3	ACCELERATE LEARNING INC.	17,600.00
11/3	ADRIANNA MODESTO	195.04
11/3	AIDE EMILIANO	78.40
11/3	AIDE EMILIANO	237.00
11/3	ALERT SERVICES INC	2,337.00
11/3	ALICIA SYVERSON	227.15
11/3	ALLISON R RAINWATER	500.00
11/3	AMANDA CASTELLANOS	203.00
11/3	AMAZON CAPITAL SERVICES	628.81
11/3	AMPLIFIED IT LLC	2,700.00
11/3	ANDERSON TILE SALES INC	349.00
11/3	ANDREA CUE BADIOLA	800.00
11/3	ANGELA BETANCUR	147.28
11/3	ANITA MCKAY	36.92
11/3	ADVANCED NETWORK MANAGEMENT INC	183,460.51
11/3	ANNIE ARREDONDO	43.23
11/3	APPLE, INC	2,778.00
11/3	ARMADILLO CLAY & SUPPLY	1,379.68
11/3	ATHLETIC SUPPLY INC	3,304.00
11/3	ATKINS HOLLMAN JONES PEACOCK	22,280.25
11/3	AUSTIN TREVINO	250.00
11/3	B&H FOTO ELECTRONICS CORPORATION	125.00
11/3	BARRON PAINT & EQUIPMENT	4,799.99

11/3	BECKY RAMIREZ	80.25
11/3	BECKY RAMIREZ	607.12
11/3	BERNADETTE BARRAGAN	225.05
11/3	BERTA SALDIBAR	122.63
11/3	BEST CHOICE COFFEE SERVICES LLC	120.96
11/3	BETSABE GONZALEZ SALCIDO	595.68
11/3	BILLIE SHIPMAN	40.00
11/3	BIMBO BAKERIES USA	5,773.68
11/3	DICK BLICK COMPANY	7,423.30
11/3	BLUE CROSS BLUE SHIELD TEXAS	152,749.39
11/3	BLUE STAR BUS SALES LTD	461.74
11/3	BLUEFIN LLC	22,716.63
11/3	BLUEFIN LLC	18,099.05
11/3	BRANDY SANDERS	313.25
11/3	BRIDGETTE PROFIT	27.00
11/3	BRITTANY CROWLEY	27.94
11/3	BRITTANY SWAIM	66.98
11/3	BRUNSON FAMILY BBQ	720.24
11/3	BYRNE BROS FOODS INC	1,650.00
11/3	SPARKLIGHT	10,956.40
11/3	CAITLIN COUCH	150.30
11/3	CAITLIN COUCH	301.00
11/3	CARRIE BEYER	230.00
11/3	CASHWAY WEST, INC.	139.90
11/3	CDW-G	224,525.66
11/3	CECILIA KELLAR	130.00
11/3	CECILIA NUNEZ	39.98
11/3	CECILIA NUNEZ	1,227.69
11/3	CECILIA VENEGAS	38.98
11/3	CHAD CROWSON	281.13
11/3	CHAD PETERSON	500.00
11/3	CHANNING FREEMAN	38.08
11/3	CHICK-FIL-A UNIVERSITY BLVD ODESSA	239.21
11/3	CHRISTI HANSEN	51.07
11/3	CHRISTI HANSEN	131.00
11/3	CIRCLE P RANCH SUPPLY, INC	438.85
11/3	CODY VALENZUELA	68.93
11/3	CONNIE VIVERETTE	312.50
11/3	CORRAL ENVIRONMENTAL CONSULTING, LLC	1,800.00
11/3	CREATIVE LANGUAGE CLASS LLC	180.00
11/3	CRISTABEL GONZALES	51.92
11/3	CRISTINA RODRIGUEZ VIDAL	405.34
11/3	CRYSTAL DAY	385.88
11/3	CURRENT MEDIA PARTNERS LLC	400.00
11/3	CYNTHIA GONZALEZ	54.26
11/3	CYNTHIA RETANA	2,750.00
11/3	CYNTHIA RETANA	79.00
11/3	DAMIAN GAYTAN	1,900.35
11/3	DAMIAN GAYTAN	225.05
11/3	DANIEL MUSICK	64.28

11/3	DANNY YEAGER	109.64
11/3	DARCHELLE WELCH	450.00
11/3	DARRYL CAMPBELL	291.96
11/3	DAVID EDSON	720.00
11/3	DECKER INC	313.63
11/3	DECOTY COFFEE COMPANY	425.00
11/3	DIANE HARLAN	597.64
11/3	DIANE PIWETZ	690.34
11/3	DOMTECH ELECTRICAL AND CONTROLS LLC	9,724.98
11/3	DONNA ALLEN	23.80
11/3	DORITA BEKKER	1,050.00
11/3	DS WATERS OF AMERICA INC	94.45
11/3	ELISHA M VEGA	29.68
11/3	ENTOURAGE IMAGING INC	100.00
11/3	EOFFICIAL ENTERPRISES, INC.	4,662.03
11/3	ESSENCE BOTTLING COMPANY OF TEXAS INC	9,320.64
11/3	RANDAL D GLENN	48,050.00
11/3	RANDAL D GLENN	62,866.00
11/3	RANDAL D GLENN	69,620.00
11/3	FIRST FINANCIAL ADMINISTRATORS	18,116.42
11/3	FIRST FINANCIAL ADMINISTRATORS	3,938.18
11/3	FIRST FINANCIAL CAPITAL CORP	2,750.00
11/3	FRANCESCA FLORANCE	52.86
11/3	G H DAIRY	54,114.18
11/3	GABRIELA GRANADO	500.00
11/3	GARDENDALE WATER CO	597.50
11/3	GARY SNIDER	103.90
11/3	GOODSON SERVICE COMPANY	464.18
11/3	GRAINGER	2,615.08
11/3	GRANDE COMMUNICATIONS NETWORK LLC	936.95
11/3	GRETCHEN BERNABEI	720.00
11/3	GRETCHEN BERNABEI	240.00
11/3	GRETCHEN BERNABEI	480.00
11/3	HURT EXTERMINATING	11,325.00
11/3	HARRISON WHOLESALE FLORAL INC	408.95
11/3	HEALTH SERVICES ADMINISTRATION	688.56
11/3	HEALTH SERVICES ADMINISTRATION	23,610.90
11/3	HEATHER DRIGGERS	417.00
11/3	HECTOR LIMON	540.86
11/3	HECTOR LIMON	729.44
11/3	HELLAS CONSTRUCTION INC	85,649.00
11/3	HELLAS CONSTRUCTION INC	668,363.96
11/3	HELLAS CONSTRUCTION INC	478,180.50
11/3	HELLAS CONSTRUCTION INC	227,181.72
11/3	HILBERTO OCHOA	385.88
11/3	HOME DEPOT USA INC - STORE #562	4,516.11
11/3	HORTENCIA DEL BOSQUE	306.21
11/3	HUMBERTO HERNANDEZ JR.	16,432.88
11/3	IMAGES INK	2,372.00
11/3	ISTATION	211.34

11/3	JACQUELINE FRANCO	30.41
11/3	JD PALATINE LLC	353.40
11/3	JENNIFER WIMBERLEY	237.00
11/3	ONE-FOURTH CONSULTING LLC	6,000.00
11/3	JOCELYNE AGUERO	35.50
11/3	JOHN'S SALES & SERVICE	4,437.82
11/3	JOHNNY SALDIVAR	25.59
11/3	JOLYNN VARELA	60.26
11/3	JOSE ESCALANTE	28.00
11/3	KARA ROSENBLATT	700.00
11/3	KAREN MORROW	586.04
11/3	KAREN VICORY	1,050.00
11/3	KRISTA BRADDOCK	42.17
11/3	LABATT FOOD SERVICE	234,297.32
11/3	LAURA PEREZ	27.38
11/3	LESLIANNE PRINCE	405.34
11/3	LESLIE WILSON	242.68
11/3	LINDSEY BALDERAZ	1,100.00
11/3	LORENA ORTIZ	38.47
11/3	LORENZO R MASONSONG	500.00
11/3	LOWMAN CONSULTING LLC	7,500.00
11/3	LUZ MELENDEZ	172.50
11/3	LUZ MELENDEZ	43.01
11/3	LYNDSEY DUNCAN	44.07
11/3	LYNDSEY DUNCAN	131.00
11/3	LYNETA MENDOZA	91.39
11/3	LYNETA MENDOZA	131.00
11/3	MACMILLAN HOLDINGS LLC	3,876.21
11/3	MAGDA RODRIGUEZ	10.75
11/3	MARGARITA BROOKER	43.23
11/3	MARIA ISABEL ALVAREZ FERNANDEZ	405.34
11/3	MAURICIO MARQUEZ	579.50
11/3	MEGAN SNYDER	14.67
11/3	MEGAN WATTS-CHAPMAN	255.00
11/3	MELINA RENTERIA	18.14
11/3	MELISSA ESCALANTE	350.00
11/3	MELISSA JOHNSON	5.66
11/3	MELISSA MOLINAR	36.95
11/3	MEREDITH CHANCE	75.00
11/3	MICAH PETTIGREW	445.84
11/3	MICHAEL FLAX	759.00
11/3	MICHAEL FLAX	28.00
11/3	MICHAEL HAWLEY	636.24
11/3	MICHAEL HAWLEY	637.14
11/3	MISTY STEWART	38.14
11/3	MONICA PINSON	64.96
11/3	N J MALIN & ASSOCIATES LLC	348.93
11/3	N-TUNE MUSIC & SOUND INC	163.00
11/3	NANCY GARCIA	203.00
11/3	NANCY VANLEY	65.00

11/3	NAOMI GARCIA	104.00
11/3	NATIONAL COUNCIL OF TEACHER OF MATHEMATICS	94.00
11/3	SUPERIOR VISION INSURANCE, INC.	28,590.25
11/3	NATIONAL TRAVEL SYSTEMS	608.75
11/3	NATIVIDAD ANDRADE	705.34
11/3	NIMBUS DRINKING WATER SYSTEMS	178.00
11/3	NORTH TEXAS TOLLWAY AUTHORITY	46.44
11/3	NVD VARAPRASAD VEJJU	196.87
11/3	ODESSA COUNCIL FOR ARTS & HUMANITIES	200.00
11/3	ODESSA FAMILY YMCA	54,128.00
11/3	ODESSA HIGH SCHOOL	100.00
11/3	OFFICEWISE COMMERCIAL INTERIORS LLC	28,669.19
11/3	JACLYN RUBIO	14.45
11/3	JACLYN RUBIO	12.50
11/3	JANET PONTREMOLI	71.90
11/3	KRYSTLE ALEXANDER	50.00
11/3	KRYSTLE ALEXANDER	50.00
11/3	LIZ SAMORA	9.00
11/3	PARTS TOWN, LLC	1,283.44
11/3	PATRICIA FORESTER	215.00
11/3	PBK ARCHITECTS, INC	18,200.00
11/3	PENSKE COMMERCIAL VEHICLES US LLC	175.43
11/3	PERLA QUINTANA	24.36
11/3	PERLA QUINTANA	1,227.68
11/3	PERMIAN BASIN COUNSELING ASSOCIATION	30.00
11/3	PERMIAN BASIN COUNSELING ASSOCIATION	30.00
11/3	PETROLEUM TRADERS CORPORATION	23,088.30
11/3	POLLOCK INVESTMENTS INC	9,482.00
11/3	RAISSA RENACIA	110.00
11/3	REBECCA RHODES	781.49
11/3	REBEKAH MENA	350.00
11/3	REBEKAH MENA	350.00
11/3	REGION 18 EDUCATION SERVICE CENTER	300.00
11/3	REMIND101 INC	4,702.00
11/3	UIL DISTRICT 2-6A	2,500.00
11/3	UIL DISTRICT 2-6A	2,500.00
11/3	REYES A. RODRIGUEZ	1,173.49
11/3	RICHARD A. ONTIVEROZ	178.68
11/3	RICHARD KENT CLARK	227.50
11/3	RICOH USA INC	783.75
11/3	RITA LOPEZ	695.00
11/3	RIVERSIDE ASSESSMENTS LLC	523.60
11/3	ROBERT BENSON	64.28
11/3	RODNEY CHARLES ROMAN	450.00
11/3	ROGER CLEERE	1,605.92
11/3	ROSA M DOMINGUEZ	48.72
11/3	RUBY RAMIREZ	196.87
11/3	SALLY POOL	160.00
11/3	SAM'S CLUB DIRECT	34.90
11/3	SARAH DURAN	2,238.71

11/3	SCOTT MURI	934.84
11/3	SCOTT MURI	1,024.91
11/3	SECRETARY OF STATE	275.00
11/3	SECRETARY OF STATE	275.00
11/3	SHANNON CRISWELL	40.00
11/3	SHARI RILEY	980.08
11/3	SHELBYE HILL	450.00
11/3	SHERWIN WILLIAMS	52.19
11/3	SIDNEY H NORTON	295.00
11/3	SONIA ROCHA	68.10
11/3	SOUTHEASTERN PERFORMANCE	953.18
11/3	SOUTHERN TIRE MART LLC	2,119.00
11/3	STEPHANIE VILLAVICENCIO GARCIA	168.67
11/3	STEVEN C. BROCK	140.00
11/3	SUSAN A FITZELL	349.00
11/3	SWAGIT PRODUCTIONS, LLC	695.00
11/3	SWIM SHOPS OF THE SOUTHWEST	489.00
11/3	T&K HOLDINGS INC	555.00
11/3	TAMI HEIFNER	4,251.80
11/3	TEXAS ASSOCIATION OF SCHOOL	110.00
11/3	TEXAS ASSOCIATION OF SCHOOL	260.00
11/3	TEXAS ASSOCIATION OF SCHOOL	110.00
11/3	TEXAS BOOK COMPANY	28.99
11/3	TERESA OWENS	417.00
11/3	TEXAS ASSOCIATION FOR ALTERNATIVE EDUCATION	1,095.00
11/3	TASB, INC	36.00
11/3	THE HON COMPANY LLC C/O OFFICEWISE	7,520.40
11/3	THE SCRIPPS NATIONAL SPELLING BEE	182.50
11/3	THIRD FUTURE SCHOOLS TEXAS	173,660.00
11/3	IRWIN CONSULTING LLC	12,000.00
11/3	THUY LE	750.00
11/3	TOMMY HAWKINS CONSTRUCTION, INC.	20,570.00
11/3	TOMMY OR LAWANA SMITH	192.00
11/3	TRACEY BORCHARDT	616.09
11/3	UNITED REFRIGERATION	445.38
11/3	VALERIE HELITON	77.17
11/3	VANESSA HARRIS	1,134.95
11/3	WAGNER SUPPLY COMPANY INC	2,740.79
11/3	WATSON TRUCK & SUPPLY	501.52
11/3	WEST TEXAS FILTERS INC	14,658.15
11/3	XAVIER HERRERA	47.95
11/3	XEROX CORPORATION	875.33
11/4	FIRST FINANCIAL ADMINISTRATORS	130,769.33
11/10	AMANDA PARSONS	256.00
11/10	AMAZON CAPITAL SERVICES	14,301.98
11/10	AMAZON CAPITAL SERVICES	99.80
11/10	APOGEE COMPONENTS	1,890.32
11/10	APPLE, INC	8,475.00
11/10	ATHLETIC SUPPLY INC	14,162.00
11/10	AUSTIN TREVINO	41.00

11/10	AUSTIN TREVINO	815.00
11/10	B&H FOTO ELECTRONICS CORPORATION	417.95
11/10	BECKY RAMIREZ	40.88
11/10	BEST CHOICE COFFEE SERVICES LLC	965.87
11/10	BIG ROCK EDUCATIONAL SERVICE LLC	184,000.00
11/10	BIMBO BAKERIES USA	2,928.96
11/10	BLANCA ANAYA	54.15
11/10	DICK BLICK COMPANY	217.00
11/10	BLUE STAR BUS SALES LTD	1,042.84
11/10	BRAZOS DOOR & HARDWARE	8,000.00
11/10	BRITTANY CROWLEY	60.54
11/10	CAREN ELAINE RENEAU	300.00
11/10	CARRIE SANCHEZ	240.00
11/10	CDW-G	438,549.12
11/10	CLINT STOWE	256.00
11/10	COMMERCIAL FOOD SERVICE	12,125.00
11/10	CROWN EQUIPMENT INC	600.00
11/10	CRYSTAL HERNANDEZ	821.78
11/10	CULLIGAN WATER CONDITIONING OF WEST TEXAS	663.39
11/10	CYNTHIA MCNABB	660.84
11/10	CYNTHIA RUBALCADO	80.02
11/10	D.T. HOUSE MOVERS LLC	5,350.00
11/10	DORA HINOJOS	24.70
11/10	DORA HINOJOS	32.93
11/10	DORI LAINE BUTTS	58.74
11/10	DS WATERS OF AMERICA INC	65.40
11/10	ELISHA M VEGA	86.12
11/10	ELSA ENRIQUEZ	86.13
11/10	ELSA G. LOPEZ	62.49
11/10	RANDAL D GLENN	10,666.85
11/10	FAMILY WORKS INC	8,000.00
11/10	FERGUSON FACILITIES SUPPLY	282.16
11/10	JACQUELINE H LIGHT	1,800.00
11/10	FORDE-FERRIER EDUCATIONAL SERVICE	2,990.00
11/10	FORECAST 5 ANALYTICS, INC	21,000.00
11/10	G H DAIRY	42,678.27
11/10	GARDENDALE WATER CO	165.00
11/10	GENE JOHNSON PRODUCTIONS, INC.	525.67
11/10	GINGER STOREY	59.00
11/10	GINGER STOREY	510.00
11/10	GRAINGER	3,892.93
11/10	GRETCHEN BERNABEI	1,440.00
11/10	HARRISON WELCH	275.00
11/10	HELLAS CONSTRUCTION INC	1,209.62
11/10	HELLAS CONSTRUCTION INC	262,865.00
11/10	HELLAS CONSTRUCTION INC	152,003.22
11/10	HELLAS CONSTRUCTION INC	456,624.00
11/10	HELLAS CONSTRUCTION INC	222,978.85
11/10	HELLAS CONSTRUCTION INC	85,649.00
11/10	HILLER PRINTING	3,900.00

11/10	HOUSTON ISD	4,750.53
11/10	HUMBERTO HERNANDEZ JR.	1,815.02
11/10	IMAGERY GRAPHIC SYSTEMS	384.99
11/10	IMAGES INK	154.50
11/10	INK LION DESIGNS, LLC	625.70
11/10	INSOURCE INSURANCE GROUP, LLC	121.00
11/10	INTERNATIONAL ASSURANCE	60,592.56
11/10	IRVING HS - IRVING ISD	475.00
11/10	ISABEL CARDONA	132.27
11/10	JAKE HIGGS	200.00
11/10	JAMES TIBBETS	175.00
11/10	JANICE CRAWFORD	5,450.00
11/10	JASMIN BELSOM-TORRES	240.00
11/10	JEB HARRIS	59.00
11/10	JEFF WHITAKER	45.00
11/10	JOCELYNE AGUERO	76.72
11/10	JOHN W CARROLL	45.00
11/10	JOHN'S SALES & SERVICE	1,400.00
11/10	JON PHILLIPS	580.00
11/10	JOSEPH LUCAS	256.00
11/10	JSA ARCHITECTS, INC.	380.00
11/10	JUANITA OCON	29.29
11/10	JUDITH CARMODY	12.54
11/10	JULIA WILLETT-WEEKLY	821.78
11/10	KAY'S EMBLEMS INC	305.00
11/10	KELLY EVANS CONSTRUCTION. LLC	2,096.00
11/10	KEN SIELOFF	600.00
11/10	KEN SIELOFF	59.00
11/10	KENNY NORRIS	260.00
11/10	LABATT FOOD SERVICE	74,389.55
11/10	LAUREN ABBOTT	240.00
11/10	LAWNMOWER SALES AND SERVICE, INC	849.62
11/10	LECTURA, INC.	3,430.00
11/10	LENNOX INDUSTRIES INC	462.00
11/10	LOWE'S	909.15
11/10	LINDSAY EIBEN	45.00
11/10	MACKENZIE WEATHERFORD	468.98
11/10	MAGDA RODRIGUEZ	45.70
11/10	MARCOS CHAPA	300.00
11/10	MARGARET U. RODRIGUEZ	24.25
11/10	MARK BENNETT	30.00
11/10	MARK BENNETT	845.03
11/10	MASCOT MEDIA ACQUISITION LLC	5,389.20
11/10	MCALLEN HIGH SCHOOL	50.00
11/10	MEGAN RITTER	43.46
11/10	METLIFE	127,859.82
11/10	MICHAEL FLAX	41.00
11/10	MIDLAND ISD	260.00
11/10	IDEMIA IDENTITY & SECURITY USA LLC	1,307.04
11/10	N-TUNE MUSIC & SOUND INC	195.00

11/10	NANCY COOK	47.10
11/10	NEARPOD INC	2,600.00
11/10	NIMBUS DRINKING WATER SYSTEMS	52.00
11/10	NORA GONZALEZ	214.68
11/10	NORMA GALINDO	179.90
11/10	ODESSA CRIME STOPPERS, INC	5,000.00
11/10	SEWCO INC DBA OFFICEWISE FURNITURE & SUPPLY	793.14
11/10	OFFICEWISE COMMERCIAL INTERIORS LLC	15,514.66
11/10	LAURA MARTINEZ	50.00
11/10	SHERRY PADGETT	75.00
11/10	OTIS ELEVATOR COMPANY INC	13,043.70
11/10	PENSKE COMMERCIAL VEHICLES US LLC	2,292.04
11/10	PERMIAN TRACTOR SALES INC	2,098.31
11/10	PERRY JOHNSON	200.00
11/10	PERRY JOHNSON	250.00
11/10	PETER C GORMAN	2,250.00
11/10	PETROLEUM TRADERS CORPORATION	25,467.53
11/10	PIRAINO CONSULTING, INC	1,650.00
11/10	PRECISION BUSINESS MACHINES	259.95
11/10	R WATER LLC	23,760.00
11/10	READY BODIES, LEARNING MINDS, LLC	6,640.00
11/10	REBECCA MILLETT	102.09
11/10	REGION 11 EDUCATION SERVICE CENTER	75.00
11/10	REGION 18 EDUCATION SERVICE CENTER	500.00
11/10	RIGHT RX, LLC	15,915.00
11/10	ROBERT RODGERS	59.00
11/10	ROBERTS TRUCK CENTER OF TEXAS	159.29
11/10	ROSELL D CAUFIELD	1,350.00
11/10	ROSELL D CAUFIELD	1,250.00
11/10	RYAN HRITZ	800.00
11/10	SALLY TORRES	179.90
11/10	SAM'S CLUB DIRECT	1,941.15
11/10	SANDRA MERCURI	7,500.00
11/10	SCHOLASTIC NETWORK PARTNERS	1,800.00
11/10	SEPHARINE BUGAYONG	1,605.92
11/10	SIDNEY H NORTON	960.25
11/10	SIDNEY H NORTON	20.00
11/10	SOFT SUDS INC	188.00
11/10	SOUTHERN MAID DONUTS	40.00
11/10	STAR TECH GROUP	10,000.00
11/10	STEPHANIE BURTON	59.00
11/10	STEPHANIE VILLAVICENCIO GARCIA	35.00
11/10	STEPHANIE L CARTER	225.00
11/10	STEVEN FLORES	200.00
11/10	STEVEN FLORES	200.00
11/10	SUSAN GARCIA	1,250.00
11/10	SWIM SHOPS OF THE SOUTHWEST	289.00
11/10	TATE SMITH	175.00
11/10	TEXAS A&M ENGINEERING EXTENSION SERVICE	750.00
11/10	TEXAS ASSOCIATION OF SCHOOL BOARDS	2,035.00

11/10	TEXAS ASSOCIATION OF FUTURE EDUCATORS	420.00
11/10	TEXAS ASSOCIATION OF SCHOOL ADMINISTRATORS	426.00
11/10	TEXAS EXCAVATION SAFETY SYSTEM, INC.	28.50
11/10	THE RON CLARK ACADEMY	4,975.00
11/10	THE RON CLARK ACADEMY	995.00
11/10	THE RON CLARK ACADEMY	995.00
11/10	TIL-LOIS FIFER	375.00
11/10	TNTP. INC.	23,209.00
11/10	TREY BURNS	45.00
11/10	TRUE NORTH CONSULTING GROUP, INC.	1,237.50
11/10	UNITED REFRIGERATION	829.69
11/10	VALERIE RIVERA	335.58
11/10	VANESSA ALONZO	200.00
11/10	VANESSA ALONZO	250.00
11/10	VITAL SIGNS	182.60
11/10	WAGNER SUPPLY COMPANY INC	32,236.63
11/10	WALSH GALLEGOS TREVINO RUSSO & KYLE P.C.	220.50
11/10	WATSON TRUCK & SUPPLY	166.79
11/10	WHITE HOUSE MEAT MARKET	279.99
11/10	WILLIAMS PAVING & EXCAVATION. INC	10,000.00
11/10	XEROX CORPORATION	12,334.91
11/10	ZULEMA PALOMINO	64.06

TOTAL NUMBER OF CHECKS WRITTEN FOR DISTRICT	1,017
TOTAL AMOUNT WRITTEN FOR DISTRICT	\$ 11,919,997.92



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

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

Amount	Fund	From	Description
\$12,000	199/461	New Tech Network	Grant provides \$6,000 each for OHS and New Tech Odessa for improving college access.



OUR students...THE future

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

Odessa, Texas

CDC
 (EXHIBIT)A

TO: Chief Financial Officer

FOR: Recommendation to Accept Donation/Gift

FROM: Mauricio Marquez & Gerardo Ramirez
 Principal OR Director

Odessa High School & New Tech
\$6,000 School \$6,000 OR Department

New Tech Network, Matthew Swenson
 Name of Donor (if organization, please include name of president)

952 School Street # 311 Napa, California 94559
 Mailing address City State Zip Code

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

Description of Donation/Gift	Value*	Purpose of Donation
<u>NTN College Access Project</u>	<u>\$ 12,000.00</u>	<u>For adequate planning, professional development, and material costs in order to successfully implement sustainable systems for improving college access for all students.</u>
	\$	
	\$	

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

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

REMARKS: _____

Approval Disapproval [Signature] 11/5/21
 PRINCIPAL / DIRECTOR Date

Approval Disapproval Celeste Potter 11-9-21
 DIRECTOR OF DEVELOPMENT Date

Approval Disapproval [Signature] 11/8/21
 CHIEF FINANCIAL OFFICER Date
 (The following approval required for a single donation/gift of \$10,000 or more)

Approval Disapproval _____
 SUPERINTENDENT OF SCHOOLS Date

To: Roberto Cedillo <Roberto.Cedillo@ectorcountyisd.org>
Cc: Matthew Swenson <mswenson@newtechnetwork.org>
Subject: NTN College Access Project Funds Approval Request - Ector ISD

Good Afternoon Roberto,

I hope you are well!

As a quick reminder, NTN will provide a \$6,000 project stipend to participating schools for adequate planning, professional development, and material costs in order to successfully implement sustainable systems for improving college access for all students.

All participating schools have submitted their application and budget tracker documents for the project funds process! Matthew Swenson, Senior Director of College Access, has approved both documents for each school and I wanted to share those documents with you for final approval before NTN disburses the project funds to the district.

I have linked each document in the table below; please let me know if you approve all projected spending for each school. The projected spending information can be found on the 2021-2022 projections tab within the budget trackers.

School	Application	Tracker
New Tech Odessa	Application	Budget Tracker
Odessa HS	Application	Budget Tracker

If you approve all projected spending, **Please confirm the address and whom the check should be addressed to at the district level.**

Please reply with your approval of both documents or with any edits you would like to see.

Thank you!

Jenny Bernicky
College Access Project Coordinator
[New Tech Network™](#)
414-510-9630; Time Zone: CT

OHS 6,000
OC Tech 6,000

Bill & Melinda Gates
Foundation

CONFIDENTIALITY: This e-mail (including any attachments) may contain confidential, proprietary and privileged information, and unauthorized disclosure or use is prohibited. If you received this e-mail in error, please notify the sender and delete this e-mail from your system.

CAUTION: This message originated outside of New Tech Network. Please use caution when opening attachments, clicking links or responding to requests for information.

FAFSA, Application
Budg. trackers



REQUEST FOR APPROVAL OF ADDITIONAL 2021-2022 T-TESS APPRAISERS

Additional 2021-2022 T-TESS Appraisers will be presented for your consideration at the November 16, 2021 Board Meeting.

Last Name	First Name	Certification Status	Certification Year
Martinez	Dora	Assistant School Administrator	2021-2022
Stansell	Kelly	Observer	2021-2022



**REQUEST FOR APPROVAL OF WAIVER OF 19 TEXAS
ADMINISTRATION CODE §129.21 AND REMOTE HOMEBOUND
INSTRUCTION-SPECIAL EDUCATION STUDENT FOR FOUNDATION
SCHOOL PROGRAM FUNDING PURPOSES**

Waiver to allow for Foundation School Program (FSP) Funding for Remote Homebound Instruction for a Special Education student.

19 Texas Administration Code §129.21 requires a student be on campus during official attendance taking time and records must be maintained to reflect the average daily attendance for allocation for FSP funds. ECISD would like to request the waiver of TAC §129.21 and utilize Remote Homebound Instruction of a Special Education student.

This student is medically fragile, he has a serious ongoing illness that has lasted for more than 12 months. The student's physician has stated that this child has severe uncontrollable seizures, severe chronic lung disease and is severe immunocompromised. The physician states that he can't be around anyone due to high risk and risk of fatal conditions due to COVID. In addition, the ARD committee, after reviewing the physician's statement, agreed that virtual learning was the student's Least Restrictive Environment at this time.

It is recommended that the Board of Trustees approve the waiver of TAC §129.21 for the Special Education student and approve the use of Remote Homebound Instruction for this student for instructional time for FSP funding purposes.

12.3.4 Remote Homebound Instruction—Special Education Students

In this subsection, remote homebound instruction means remote instruction in which a special education student with an instructional setting code of 01 - Homebound receives individualized instruction through special education homebound instruction and in which all requirements related to special education homebound instruction are met except for in-person instruction from the homebound teacher. See [4.7.2 Code 01 - Homebound](#) for special education homebound requirements.

A student’s ARD committee is responsible for determining, in a manner consistent with state and federal law, whether remote homebound instruction meets the needs of the student.

If your school district provides remote homebound instruction to a special education student, your district may, **with the approval of a waiver request**, count the student in attendance for FSP funding purposes, including weighted funding purposes, provided that the following requirements are met:

- The student’s ARD committee must have determined, in a manner consistent with state and federal law,²⁵⁰ that the remote homebound instruction to be provided meets the needs of the student.
- The ARD committee must have documented that determination in the student’s IEP.
- All requirements related to the provision of special education homebound instruction must be met except for face-to-face instruction from the homebound teacher.

If a waiver is granted, the affected student will generate attendance (eligible days present) according to the homebound funding provisions in [4.7.2.5 Homebound Funding and Homebound Documentation Requirements](#).

Your district can submit a request for a general waiver using TEA’s automated waiver application system, which is available in TEAL. When submitting a waiver request, cite the following requirement in item 3 of the General Waivers section: the requirement that a homebound teacher serve a student in person at the student’s home or hospital bedside in order for FSP funding to be generated, as required by [4.7.2.5 Homebound Funding and Homebound Documentation Requirements](#) of the handbook, which is adopted annually through [19 TAC §129.1025](#).

12.3.5 Distance Learning

In [12.3 Remote Instruction That Is not Delivered through the TXVSN](#), including this subsection, distance learning means remote instruction in which a student physically located at his or her home campus participates in a class provided at another campus in the same district or in another district at which students and a teacher are physically present. Distance learning does not include instruction provided through the TXVSN. For requirements related to the TXVSN, see [12.2 Texas Virtual School Network \(TXVSN\)](#).

²⁵⁰ including provisions related to LRE and FAPE requirements

NEW
8/19/2021

4. Which students would be eligible to receive Remote Conferencing for more than 20 days?

- A student who is “[medically fragile](#)” is a student who has a serious medical condition documented by a physician who is licensed in the United States. The physician’s note must also document that the student is expected to be confined at home or in a hospital bed for a minimum of four weeks. The weeks need not be consecutive. Medically fragile is defined as a student who has a serious, ongoing illness or a chronic condition that has lasted or is anticipated to last at least 12 or more months or has required at least one month of hospitalization, and that requires daily, ongoing medical treatments and monitoring by appropriately trained personnel which may include parents or other family members.
- If a child was a close contact more than twice over the course of the year, and the family opted to follow the stay-at-home recommendations each time.

An “Other” waiver request must be submitted in TEAL for an extension of remote conferencing beyond the allowable cumulative 20 instructional day period. The waiver request must include an explanation of the circumstances. Waivers will be granted on a case-by-case basis. A waiver will not be granted if the student is unable to attend school for a reason other than a medical condition, such as confinement at home for disciplinary reasons.

5. Will a student be eligible to begin remote conferencing on the first day of school?

Yes, a student who meets remote conferencing requirements as described above may begin the year through remote conferencing.

6. If a charter school decides to provide Remote Conferencing, will that school need to request a non-expansion amendment?

As long as a charter school is following its approved educational plan when providing remote instruction in compliance with either TEA’s August 5, 2021, Remote Instruction Guidance or Remote Conferencing FAQ, then there is no need to request an amendment. However, if a charter school intends to deviate from its approved educational plan when providing remote instruction, then a non-expansion amendment request would be necessary before beginning any remote instruction.

7. What is the official enrollment date for a qualified student who participates in an LEA’s remote conferencing program prior to attending school in person?

LEAs should use the first day the qualified Remote Conferencing student is virtually present at the official attendance time as the enrollment date for the student.

8. How should attendance for Remote Conferencing be captured?



**REQUEST FOR APPROVAL OF NSBA 2022 ANNUAL CONFERENCE
SESSION PRESENTATION: *EMBRACING HEUTAGOGY TO EQUIP
STUDENTS FOR THE INNOVATIONS OF THE FUTURE...TODAY***

ECISD School Board Member Christopher Stanley is seeking approval from the ECISD Board of Trustees, Board President and Superintendent of the NSBA 2022 Annual conference session presentation, *Embracing Heutagogy to Equip Students for the Innovations of the Future...Today*. The session description is below.

Curator, synthesizer, analyst...self-directed, self-DETERMINED, metacognitive learner...these are the kinds of learners who will be ready for the future. To create the education environment that will empower and nurture these learners, educators need to explore how their practice can simultaneously evolve with science, research, and technology. In this presentation you will learn how students in a West Texas school district are using advanced virtual reality, machine learning, and artificial intelligence to solve complex questions, including how the brain works.



**REQUEST FOR APPROVAL OF WALSH, GALLEGOS, TREVIÑO, RUSSO
& KYLE P.C. SPECIAL EDUCATION LEGAL SERVICES RETAINER
AGREEMENT FOR ECTOR COUNTY ISD**

This retainer Agreement establishes a limited attorney-client relationship only between the Law Firm and the District. The relationship exists only as to the consultations and additional legal work that are initiated by the District and accepted by the Law Firm pursuant to this Agreement.



WALSH GALLEGOS
TREVIÑO KYLE & ROBINSON P.C.

**SPECIAL EDUCATION LEGAL SERVICES AGREEMENT
FOR ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**

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

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

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

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

By: _____
(Signature)

(Print Name)

(Title)

(Date)

WALSH GALLEGOS TREVIÑO KYLE & ROBINSON P.C.

By: 

Joe A. De Los Santos
Managing Shareholder

11/1/2021
(Date)



WALSH GALLEGOS
TREVIÑO KYLE & ROBINSON P.C.

Program for EFT/ACH Payments

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

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

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

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



WALSH GALLEGOS
TREVINO KYLE & ROBINSON P.C.

FEE SCHEDULE AS OF JULY 16, 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 8.9 free hours of telephone consultation. That is a \$2,714.50 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.



WALSH GALLEGOS
TREVINO KYLE & ROBINSON P.C.

ECTOR COUNTY ISD E-MAIL UPDATE FORM

The Walsh Gallegos E-mail Update program is designed to keep our clients informed of the latest developments in school law. These updates address a broad range of topics related to legal issues confronting school districts. In addition, e-mail update recipients will also be notified of upcoming audio/video conferences and specialty publications produced by Walsh Gallegos.

Below is the list of personnel and/or Board of Trustees that are currently in our system. Please review carefully and make any necessary changes or additions. Also note that there may be some names without an e-mail address or position. Please provide a current e-mail address, indicate whether the individual should remain one of our e-mail update recipients, and provide the named position of the individual. If you are having difficulty receiving our e-mail updates, please ask your technology department to add mypinpointe.com to the list of accepted domains.

<u>Name</u>	<u>Title</u>	<u>E-mail</u>
Dr. Scott Muri	Superintendent	scott.muri@ectorcountyisd.org
Ms. Tammy Hawkins	Board President	hawkinstammy76@gmail.com
Ms. Leslie Wilson	Executive Director of Special Services	Leslie.Wilson@ectorcountyisd.org
Ms. Josette Dobbins	Director of Purchasing	Josette.Dobbins@ectorcountyisd.org
Ms. Lynda Tucker	Special Education Behavior Supervisor	lynda.tucker@ectorcountyisd.org
Ms. Delma Abalos	Board Member	abaloslawoffice@gmail.com
Mr. Steve Brown	Board Vice President	brownrs@mygrande.net

Attach additional sheets if necessary. Please return this form to Client Services. If you have any questions or need additional information, please contact Client Services at (800) 252-3405.

VIA FAX
(512) 467-9318

VIA MAIL
Client Services
Walsh Gallegos
P.O. Box 2156
Austin, TX 78768

VIA E-MAIL
info@wabsa.com

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

Certificate Number:
2021-812649

Date Filed:
10/13/2021

Date Acknowledged:

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

WALSH GALLEGOS TREVIÑO KYLE & ROBINSON, PC
Austin, TX United States

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

Ector County ISD

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

07860
Legal Services Retainer Agreement

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Walsh, Jim	Austin, TX United States	X	
	Gallegos, Elena	Austin, TX United States	X	
	Trevino, Oscar	Austin, TX United States	X	
	Kyle, Paige	Austin, TX United States	X	

5 Check only if there is NO Interested Party.

6 UNSWORN DECLARATION

My name is Diana Stangl, and my date of birth is 9/29/1957.

My address is 2603 Tip Cove, Austin, TX, 78704, USA.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Travis County, State of Texas, on the 13th day of October, 2021.
(month) (year)

Diana Stangl - Firm Administrator

Signature of authorized agent of contracting business entity
(Declarant)



INFORMATION ITEMS

- Financials
- Purchasing Report
- Routine Personnel Report
- Teacher Certification Waivers

11/11/2021 19:55
8269NoemiJaquez

ECTOR COUNTY ISD, TX
GENERAL FUND YTD BUDGET REPORT
AUGUST 31, 2021

P 1
glytdbud

FOR 2022 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
199 GENERAL FUND							
00 GENERAL LEDGER AND REVENUE	-314,005,610	0	-314,005,610	-5,060,539.73	.00	-308,945,070.27	1.6%
11 INSTRUCTION	188,222,263	2,196,666	190,418,929	17,669,735.65	7,351,932.30	165,397,261.05	13.1%
12 INSTRUCTIONAL RES & MEDIA SERV	2,334,270	0	2,334,270	179,775.29	88,068.85	2,066,425.86	11.5%
13 CURRICULUM & STAFF DEVELOPMENT	6,192,063	5,691	6,197,754	862,233.48	96,200.33	5,239,320.19	15.5%
21 INSTRUCTIONAL LEADERSHIP	6,572,561	0	6,572,561	1,001,081.11	290,759.41	5,280,720.48	19.7%
23 SCHOOL LEADERSHIP	21,706,538	0	21,706,538	3,237,734.62	93,286.80	18,375,516.58	15.3%
31 GUID, COUNS & EVALUATION SERVS	13,441,605	0	13,441,605	1,675,771.01	256,706.18	11,509,127.81	14.4%
32 SOCIAL WORK SERVICES	1,339,176	0	1,339,176	115,320.80	56,430.44	1,167,424.76	12.8%
33 HEALTH SERVICES	2,935,834	0	2,935,834	251,406.02	14,493.21	2,669,934.77	9.1%
34 STUDENT TRANSPORTATION	7,746,553	1,967,500	9,714,053	577,973.77	624,203.25	8,511,875.98	12.4%
35 FOOD SERVICE	0	0	0	2,061.73	.00	-2,061.73	100.0%
36 CO/EXTRACURRICULAR ACTIVITIES	7,420,234	68,025	7,488,259	761,365.63	150,377.01	6,576,516.36	12.2%
41 GENERAL ADMINISTRATION	9,503,593	100,000	9,603,593	1,462,985.88	1,161,577.88	6,979,029.24	27.3%
51 FACILITIES MAINT & OPERATIONS	30,021,389	17,453,197	47,474,586	7,586,715.95	13,489,286.99	26,398,583.06	44.4%
52 SECURITY & MONITORING SERVICES	2,545,870	0	2,545,870	412,913.43	244,034.63	1,888,921.94	25.8%
53 DATA PROCESSING SERVICES	10,577,409	66,000	10,643,409	1,818,422.45	1,570,740.61	7,254,245.94	31.8%
61 COMMUNITY SERVICES	1,477,002	0	1,477,002	202,930.80	150,918.30	1,123,152.90	24.0%
81 FACILITIES ACQUISITION & CONST	0	0	0	1,900.00	516,940.00	-518,840.00	100.0%
99 INTERGOVERNMENTAL CHARGES	1,969,250	0	1,969,250	.00	1,969,250.00	.00	100.0%
TOTAL GENERAL FUND	0	21,857,079	21,857,079	32,759,787.89	28,125,206.19	-39,027,915.08	278.6%
TOTAL REVENUES	-314,555,610	0	-314,555,610	-5,060,539.73	.00	-309,495,070.27	
TOTAL EXPENSES	314,555,610	21,857,079	336,412,689	37,820,327.62	28,125,206.19	270,467,155.19	
GRAND TOTAL	0	21,857,079	21,857,079	32,759,787.89	28,125,206.19	-39,027,915.08	278.6%

** END OF REPORT - Generated by JAQUEZ, NOEMI **

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ECTOR COUNTY ISD, TX
SCHOOL NUTRITION FUND YTD BUDGET REPORT
AUGUST 31, 2021

P 1
glytdbud

FOR 2022 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
240 SCHOOL NUTRITION							
00 GENERAL LEDGER AND REVENUE	-18,705,494	0	-18,705,494	-1,812,984.68	.00	-16,892,509.32	9.7%
35 FOOD SERVICE	18,268,355	0	18,268,355	1,444,341.21	1,492,820.68	15,331,193.11	16.1%
51 FACILITIES MAINT & OPERATIONS	437,139	0	437,139	22,665.66	.00	414,473.34	5.2%
TOTAL SCHOOL NUTRITION	0	0	0	-345,977.81	1,492,820.68	-1,146,842.87	100.0%
TOTAL REVENUES	-18,705,494	0	-18,705,494	-1,812,984.68	.00	-16,892,509.32	
TOTAL EXPENSES	18,705,494	0	18,705,494	1,467,006.87	1,492,820.68	15,745,666.45	
GRAND TOTAL	0	0	0	-345,977.81	1,492,820.68	-1,146,842.87	100.0%

** END OF REPORT - Generated by JAQUEZ, NOEMI **

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ECTOR COUNTY ISD, TX
DEBT SERVICE FUND YTD BUDGET REPORT
AUGUST 31, 2021

P 1
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FOR 2022 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
599 DEBT SERVICE FUND							
00 GENERAL LEDGER AND REVENUE	-19,250,666	0	-19,250,666	-156,875.21	.00	-19,093,790.79	.8%
71 DEBT SERVICE	19,250,666	0	19,250,666	10,933,470.13	-6,500.00	8,323,695.87	56.8%
TOTAL DEBT SERVICE FUND	0	0	0	10,776,594.92	-6,500.00	-10,770,094.92	100.0%
TOTAL REVENUES	-19,250,666	0	-19,250,666	-156,875.21	.00	-19,093,790.79	
TOTAL EXPENSES	19,250,666	0	19,250,666	10,933,470.13	-6,500.00	8,323,695.87	
GRAND TOTAL	0	0	0	10,776,594.92	-6,500.00	-10,770,094.92	100.0%

** END OF REPORT - Generated by JAQUEZ, NOEMI **

ECISD Over \$50,000 Report for October 2021

PO#	PO Date	Vendor Name	PO Amount	General Comments	Approval Process	GL Account Code	Department	Requestor
22005228	10/27/2021	BANK OF NEW YORK MELLON	\$ 8,316,446	Bond Payments	Bond Approved by Voters	599-71-6511-12-992-99 599-71-6521-13-992-99 599-71-6511-13-992-99 599-71-6521-16-992-99 599-71-6521-20-992-99 599-71-6521-21-992-99	Finance	Kimberly Byers
22005277	10/29/2021	BLUE CROSS BLUE SHIELD TEXAS	\$ 4,500,000	BCBS Weekly Claims	Professional Service Agreement	772-41-6499-00-000-99	Benefits/Risk Management	Maria Melendez
22005157	10/26/2021	FOCUS CARE INC	\$ 2,990,075	Long Term-High Impact Tutoring-FEV - 23 campuses	ECISD Board Approved TEA TX Tutor	282-11-6299-46-851-30-28222	Curriculum & Instruction	Sheila Pruitt
22005161	10/26/2021	AIR TUTORS LLC	\$ 2,154,508	Long Term High Impact Tutor - Airtutors-14 campus	ECISD Board Approved TEA TX Tutor	282-11-6299-46-851-30-28222	Curriculum & Instruction	Sheila Pruitt
22004658	10/14/2021	BLUE STAR BUS SALES LTD	\$ 1,153,010	Purchase of Buses	Buyboard Coop Contract #547-17	199-34-6631-01-986-99	Transportation	Sondra Junginger
22005316	10/29/2021	TEXAS ASSOCIATION OF SCHOOL BOARDS, INC	\$ 186,000	TASB Workers' Comp Weekly Claims	Professional Service Agreement	771-41-6143-00-970-99	Benefits/Risk Management	Maria Melendez
22004485	10/08/2021	JNT RESOURCES PARTNERS, LP	\$ 110,000	401(a)) Executive Plan - Superintendent	Board Approved September 2021	199-41-6149-01-701-99	Finance	Kimberly Byers
22004552	10/12/2021	UNIVERSITY OF VIRGINIA DARDEN SCHOOL FOUNDATION	\$ 97,600	Education/Training Consulting	Board Approved RFP #20-17	282-11-6299-00-999-28	Secondary Leadership	Kashunta Thurman
22004789	10/19/2021	REGION 18 EDUCATION SERVICE CENTER	\$ 93,200	HB 3 Reading Academies-Kinder-3rd gr. teachers-SP	Region 18 Cooperative	199-13-6239-00-849-36	Curriculum & Instruction	Sheila Pruitt
22005184	10/26/2021	RANDAL D GLENN	\$ 74,298	Outdoor Class Room Plan 2 (PHASE II)	Board Approved RFP #20-01	199-51-6299-00-118-99	District Operation	Diana Ornelas
22005195	10/27/2021	UNIVERSITY OF VIRGINIA DARDEN SCHOOL FOUNDATION	\$ 70,400	CONSULTING SERVICES	Board Approved RFP #20-17	199-23-6299-00-850-99	Secondary Leadership	Kashunta Thurman
22005027	10/22/2021	TEXAS EDUCATION AGENCY	\$ 70,000	Teacher Incentive Allotment	State Required Payment	199-11-6499-TI-999-11	Human Resources	Sandra Talavera
22004745	10/15/2021	CALAMP WIRELESS NETWORKS CORPORATION	\$ 65,520	Rental of GPS Routing Units for buses	Sourcwell Contract# 020221-CAW	199-34-6394-00-986-99	Transportation	Sondra Junginger
22004561	10/12/2021	SAM PACK FIVE STAR FORD	\$ 64,641	Purchase of Box Truck	Buyboard Contract #601-19	199-34-6631-01-986-99	Transportation	Sondra Junginger
22005148	10/26/2021	WILLIAMS PAVING & EXCAVATION. INC	\$ 60,172	52nd & Andrews IMP Bldg.	Board Approved RFP #21-26SI	199-51-6246-01-965-99	District Operation	Diana Ornelas
22004434	10/08/2021	ODESSA COLLEGE	\$ 58,001	2021-22 NTO Fall Dual Credit Tuition	Interlocal Agreement	199-11-6229-00-011-11	George HW Bush New Tech	Irene Nunez
22005189	10/27/2021	ALL ABOARD AMERICA!	\$ 55,650	PHS Band Area Charters, El Paso TX	Board Approved RFP #18-16	199-36-6494-51-003-99	Fine Arts	Thelma Chapa
22004995	10/22/2021	WESTERN BRW-PAPER CO INC	\$ 53,760	White 20#, 8.5x11 paper for school store	Pace Coop Contract #P20001	199-11-6399-00-975-99 199-11-6399-00-999-99	Print Shop	Jaime Subia

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
Odessa, Texas

MEMORANDUM

TO: Dr. Scott Muri, Superintendent of Schools

FROM: Staci Ashley, Executive Director of Human Resources

RE: Routine Personnel Report for October 2021

DATE: 10/29/2021

Elementary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
NONE			

Secondary Level Recommendations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
TERRANCE ANDERS	SOCIAL STUDIES	ALTERNATIVE EDUC CENTER	10/12/2021
SHERRY MILLER	SOCIAL STUDIES	PERMIAN HIGH SCHOOL	10/4/2021
YOLANDA RAMIREZ	ENGLISH/LANGUAGE ARTS/READING	ECTOR MIDDLE SCHOOL	10/12/2021
JOSEPH PHILLIPS	MATH	NIMITZ MIDDLE SCHOOL	10/14/2021
MARILYN ALVARADO	NURSE	FLOAT	10/28/2021
ALEXIS RENTERIA	ENGLISH/LANGUAGE ARTS/READING	BONHAM MIDDLE SCHOOL	10/13/2021
JASON VELEZ	BUSINESS EDUCATION	NIMITZ MIDDLE SCHOOL	10/4/2021

Administrative Level Recommendations

NAME	JOB CLASS	CAMPUS/DEPARTMENT	EFFECTIVE DATE
JENNIFER MARTINEZ	SOCIAL WORKER	STUDENT ASSISTANCE SERVICES	10/4/2021
CYNTHIA RETANA	EXECUTIVE DIRECTOR LEADERSHIP	SECONDARY LEADERSHIP	10/12/2021
ANTHONY SOROLA	ASSOCIATE SUPT OF OPERATIONS	DEPUTY SUPERINTENDENT	10/4/2021
RUTH SALAZAR	SCHOOL NUTRITION ACCOUNTANT	SCHOOL NUTRITION	10/28/2021

Elementary Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
BETHANY WILDER	MUSIC	MILAM ELEMENTARY	10/8/2021
NANCY MENDOZA	FOURTH GRADE (REG)	JOHNSON ELEMENTARY	10/15/2021
GARZA, JESSICA	SPED CLASS	IRELAND ELEMENATARY	10/22/2021
MOLINAR, AMBER	PREK REG	LAMAR EARLY EDUCATION CENTER	10/29/2021
SYVERSON, KAYTLIN	FOURTH GRADE (REG)	DOWLING ELEMENTARY	10/29/2021
WALKER, SHELLY	FOURTH GRADE (REG)	JOHNSON ELEMENTARY	10/29/2021
MENA, REBEKA	FOURTH GRADE (REG)	CAVAZOS ELEMENTARY	10/29/2021

Secondary Level Resignations


NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
ALEXIS RENTERIA	ENGLISH/LANGUAGE ARTS/READING	BONHAM MIDDLE SCHOOL	10/14/2021
JASON KNOTT	MATH	WILSON AND YOUNG MIDDLE SCHOOL	10/29/2021
DANA CHURCH	ENGLISH/LANGUAGE ARTS/READING	NIMITZ MIDDLE SCHOOL	10/29/2021
HOLLY GUINN	ENGLISH/LANGUAGE ARTS/READING	NIMITZ MIDDLE SCHOOL	10/1/2021

Administrative Level Resignations

NAME	JOB CLASS	CAMPUS	EFFECTIVE DATE
NONE			

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
Odessa, Texas

MEMORANDUM

TO: Dr. Scott Muri, Superintendent of Schools
FROM: Staci Ashley, Executive Director of Human Resources 
RE: Certification Waivers for November 2021
DATE: 11/16/2021

Certification Waivers

NAME	JOB CLASS	CAMPUS
JESSE FERGUSON	MATH	BONHAM MIDDLE SCHOOL