

# Agenda of Regular Action Meeting

## The Board of Trustees Dickinson Independent School District

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## 18. Adjournment

## DICKINSON INDEPENDENT SCHOOL DISTRICT BOARD AGENDA ITEM

**Meeting Date:** January 12, 2021

**Item Title:** Greater New Hope Missionary Baptist Church  
Community Partnership

**Agenda Item:** Tammy Dowdy

### **Background Information:**

Dickinson ISD is excited to welcome Greater New Hope Missionary Baptist Church, led by Dr. William H. King, III, as a Community Partner with Dunbar Middle School. The school district is fortunate to have several area businesses and organizations that support our schools, teachers and students with school programs, events, activities and more.

Greater New Hope Missionary Baptist Church wanted to reach out to students and teachers in their community for the holidays. Dunbar Middle School is just a few blocks away from the church so the partnership was a natural connection. The church kicked off the holiday break on December 19 by identifying 25 Dunbar students and providing gifts for those students and all of their siblings, which is making the Christmas holiday brighter for 60 students. In addition, each family received food donations. The church also wanted to thank teachers for their efforts this year and provided gift cards for Principal Temeka Brown to use for random drawings the week before Christmas break.

Dickinson ISD is honored to formally recognize Greater New Hope Missionary Baptist Church as a Community Partner with Dunbar Middle School. We know that these holiday blessings are just the beginning of a great partnership in the months to come.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA ITEM**

**Meeting Date:** January 12, 2021

**Item Title:** Touchdown Club Football Scholar-Athlete Award

**Agenda Item:** Tammy Dowdy

**Background Information:**

Dickinson High School Varsity Football senior quarterback **Graham** Ledbetter was recently selected as a finalist for the Touchdown Club of Houston's Football Scholar-Athlete Award.

He is one of 25 finalists from across Houston area school districts who will be honored by the Touchdown Club later this month.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA ITEM**

**Meeting Date:** January 12, 2021  
**Item Title:** Tennis All-District Honorees  
**Agenda Item:** Tammy Dowdy

**Background Information:**

Dickinson High School Tennis had two girls recognized with All-District honors for their performances during the fall season through UIL District 24-6A.

They are:

Senior **Cecilia Chong**

- Honorable Mention All-District for #1 Girls Doubles
- Honorable Mention All-District for #2 Girls Singles

Junior **Rachel Robinson**

- Honorable Mention All-District #1 Girls Doubles
- Honorable Mention All-District #3 Girls Singles

Coaches **Christopher Reyes, Ruth Rozas and Eddie Farias** lead the DHS Tennis Teams.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA ITEM**

**Meeting Date:** January 12, 2021  
**Item Title:** Volleyball All-District Honorees  
**Agenda Item:** Tammy Dowdy

**Background Information:**

Dickinson High School Volleyball had several girls recognized with All-District honors for their performances during the fall season through UIL District 24-6A.

They are:

<b>Emalee Allen</b>	Second Team All-District and Academic All-District
<b>Lydia Baines-Gatewood</b>	Academic All-District
<b>Gracie Boone</b>	Academic All-District
<b>Ashlyn Castillo</b>	Academic All-District
<b>Hannah Cavil</b>	Second Team All-District and Academic All-District
<b>Maisie Christensen</b>	Academic All-District
<b>Brandolyn Freeman</b>	First Team All-District
<b>Nataley Hernandez</b>	Honorable Mention All-District and Academic All-District
<b>Frida Moreno</b>	Academic All-District
<b>Cierra Ortiz</b>	Honorable Mention All-District and Academic All-District
<b>Madison Spells</b>	Academic All-District
<b>Elaina Spriggins</b>	Second Team All-District and Academic All-District
<b>Bailey Wilson</b>	Academic All-District

Head Coach **Kati Farias** leads the DHS Volleyball Teams along with Assistant Coaches **Hannah Westerlage, Clara Snelson** and **Denise Salinas**.

## DICKINSON INDEPENDENT SCHOOL DISTRICT BOARD AGENDA ITEM

**Meeting Date:** January 12, 2021

**Item Title:** Big Impact Award

**Agenda Item:** Kimberly Rich

### **Background Information:**

The Big Impact Award is an employee recognition award given once per month to individuals who make an impact by going above and beyond the call of duty. Honorees are nominated by peers, supervisors, or community members.

Big Impact Award Honorees exemplify these attributes:

1. Provides outstanding service to others
  2. Assists others beyond normal expectations
  3. Creates a positive impression of their department
  4. Sacrifices their time and energy for the "Gator" good
  5. Acts with honesty and integrity at all times
- **Raechelle Breedlove**, BMS Instructional Specialist
    - Raechelle Breedlove goes above and beyond for our team, always. She makes sure we have what we need and helps those that do not have time, energy or know how to complete the bajillion things we have to do. She keeps us sane.
    - Raechelle goes above and beyond the call of duty all the time. She works hard at her job and does anything to assist her peers. She has stayed until 6:30 on a Friday night writing every single teacher a positive note to come back to on Monday. She worked diligently until 10:00 at night helping remote students take their MAP test. She has created lessons upon lessons to help teachers tackle remote learning and made herself available to zoom with students while the teachers taught their face-to-face learners. She is a huge piece of our puzzle here, and I think she deserves some recognition for all her efforts to help make us so successful.
  - **Jessica Ruiz Hernandez**, DHS Instructional Paraprofessional
    - She was an exceptional receptionist and then became an exceptional ESL instructional paraprofessional with an excellent flexible transition. She takes initiative on every activity in every class going beyond what is expected. She is willing to assist struggling students. She is doing all of this while working on her teaching degree and certification.

- She has been marvelous in every capacity. She first headed up the front office as the primary receptionist. Then, with an unsure timeline, she was flexible and moved into the instructional arena as an ESL Translator / Aide. She has taken the initiative to seek out students of high need to receive additional instruction and tutoring on a regular basis. She is always happy, positive, and gives her all. She is an incredible addition to the ESL Department and the High School. We wish that we could clone her! Thank you Jessica!
- She cares about our ELL Department and our students!
- **Nicole Marak**, DMS Teacher
  - In addition to being a great teacher and 150% dedicated to her students, Ms. Marak takes it upon herself to provide exceptional support and service to staff. She discerns quickly their individual needs and moves efficiently to provide key information, recommendations, or direction. Ms. Marak is helpful, caring, resourceful, and happy to offer service no matter the task. She often performs above and beyond the call of duty! She has, no doubt, made a difference at our school, and has positively influenced all her students and co-workers on a daily basis. Her skills, knowledge, willingness to help others, and dedication to our students and school make her a great nominee for the Big Impact Award!
  - I am nominating Nicole Marek because as the team leader of the 5th and 6th grade split team at DMS, she has not only guided her team and the school in the use of technology as we navigate through virtual, face to face, and hybrid learning, but she has done so with integrity and positivity. She is always asking how she can help, even as she teaches her own full load of classes. She deserves this recognition more than anyone I know. I would not be as successful during this challenging time in education if it were not for her. She epitomizes what this award stands for!

**Dickinson Independent School District**  
**Board Agenda Document**

**Meeting Date:** January 12, 2021  
**Item Title:** School Board Recognition Month  
**Agenda Information:** Tammy Dowdy

**Background Information:**

Every January, school districts across Texas celebrate School Board Recognition Month. The goal of this celebration is to show our appreciation and build awareness of the crucial role an elected board of trustees plays in their local schools and communities. Trustees are extraordinary people who voluntarily tackle the enormous job of governing our schools. Their actions and decisions affect the present and future lives of our children.

The theme of this year’s School Board Recognition Month is “Navigating to Success.” Our Dickinson ISD school board members play a vital role providing our 11,600 students and their families, as well as approximately 1,800 employees with the resources needed for them to be successful.

We urge all our citizens to recognize the invaluable contributions that are realized through the work of our Dickinson ISD Board of Trustees.

**2020-2021 Dickinson ISD School Board Members:**

**President David Swartz**

**Vice President Corey Magliolo**

**Secretary Veanna Veasey**

**Trustee Mike Mackey**

**Trustee Jeff Pittman**

**Trustee Jessica Rodriguez**

**Trustee Fritzie Samford**

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Public Comment: Agenda Items

**Agenda Item:** Carla Voelkel

**Background Information:**

The Board will hear from those in the audience who have completed the document for permission to address the Board this evening regarding agenda items per HB 2840. The Board President or Secretary will ask the individuals to speak in the order in which the completed document was received.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Open Forum

**Agenda Item:** Carla Voelkel

**Background Information:**

The Board will hear from those in the audience who have completed the document for permission to address the Board this evening. The Board President or Secretary will ask the individuals to speak in the order in which the completed document was received. Each will be limited to no more than three minutes. No one may begin addressing the Board thirty minutes from this time.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021  
**Item Title:** 2019-2020 Fiscal Year Audit  
**Agenda Item:** Ryan Boone/Kelly Logsdon/Leslie Hudson

**Background Information:**

The CPA firm of Start, Garcia and Stanley, LLC will present the audit report for the fiscal year ending August 31, 2020.

**Recommendation:**

The Superintendent, Deputy Superintendent for Business and Operations, Executive Director of Business Operations and Executive Director of Payroll recommend approval of the 2019-2020 audit report as presented.

**Action Item:**   X   Yes        No

**Motion made by** \_\_\_\_\_ **seconded by** \_\_\_\_\_ **vote** \_\_\_\_\_

PROUD TRADITIONS, EXCITING FUTURES

**DICKINSON**

INDEPENDENT SCHOOL DISTRICT

2020

**ANNUAL FINANCIAL COMPLIANCE REPORT  
FOR THE YEAR ENDED AUGUST 31, 2020**

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**DICKINSON INDEPENDENT SCHOOL DISTRICT  
ANNUAL FINANCIAL AND COMPLIANCE REPORT  
FOR THE YEAR ENDED AUGUST 31, 2020**

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**CERTIFICATE OF BOARD**

**Dickinson Independent School District**  
Name of School District

**Galveston**  
County

**084-901**  
County-District

We, the undersigned, certify that the attached annual financial and compliance reports of the above named school district were reviewed and   X   approved    disapproved for the year ended August 31, 2020, at a meeting of the Board of Trustees of such school district on the 12<sup>th</sup> day of January, 2021.

\_\_\_\_\_  
Signature of Board Secretary

\_\_\_\_\_  
Signature of Board President

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# FINANCIAL SECTION

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Start, Garcia & Stanley, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
DICKINSON INDEPENDENT SCHOOL DISTRICT  
Dickinson, Texas

### ***Report on the Financial Statements***

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

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

### ***Opinions***

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

### ***Change in Accounting Principle***

As described in Note 2 to the financial statements, the District adopted new accounting guidance, Governmental Accounting Standards Board Statements No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

U.S. generally accepted accounting principles require that the management's discussion and analysis, budgetary comparison information, and TRS pension and OPEB schedules on pages 7-14 and 61-69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context

We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor fund financial statements and schedules required by the Texas Education Agency are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Start, Garcia & Stanley, LLC

Baytown, Texas  
January 6, 2021

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
*Management's Discussion and Analysis*  
*August 31, 2020*

As administrators of the Dickinson Independent School District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended August 31, 2020.

**Financial highlights**

- The District's total liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$64,396,519 (*net position*).
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$69,115,696, a decrease of \$3,185,375 in comparison with the prior year. The decrease in overall governmental fund balances was primarily due to the capital outlay expenditures associated with the HVAC Project. Fund balance in the debt service fund and capital projects fund decreased by \$79,369 and \$2,760,888, respectively. The general fund fund balance decreased by \$112,664 due to excess expenditures over revenues.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$22,349,865 or 21% of total general fund expenditures.

**Overview of the Financial Statements**

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

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements. The *governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending. *Proprietary fund* statements offer *short* and *long-term* financial information about the activities the government operates *like businesses*, such as the District's self-insurance workers' compensation program. *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a *trustee* or *agent* for the benefit of others, to whom the resources in question belong.
- The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data.

The basic financial statements are followed by a section of other *required supplementary information* that further explains and supports the information in the financial statements. The remainder of this overview section of *management's discussion and analysis* explains the structure and contents of each of the statements.

**Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position includes all of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Net position is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net positions are indicators of whether financial health is improving or deteriorating, respectively. To fully assess the overall health of the District, however, non-financial factors need to be considered as well, such as changes in the District's average daily attendance, its property tax base and the condition of the District's facilities.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
*Management's Discussion and Analysis*  
*August 31, 2020*

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only affect cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

The government-wide financial statements of the District reflect the governmental activities which are principally supported by taxes and intergovernmental revenues. The governmental activities of the District include Instruction, Instructional Resources and Media Services, Curriculum and Instructional Staff Development, Instructional Leadership, School Leadership, Guidance, Counseling, and Evaluation Services, Social Work Services, Student (Pupil) Transportation, Food Services, Extracurricular Activities, General Administration, Facilities Maintenance and Operations, Security and Monitoring Services, Data Processing Services, Community Services, Interest on Long-term Debt, Bond Issuance Costs and Fees, Payments to Shared Services Arrangements, and Payments to Juvenile Justice Alternative Education Programs.

**Fund Financial Statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the government fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains individual governmental funds for general, special revenue, debt services, and capital projects funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual funds data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in the financial statements. The District adopts an annual appropriated budget for its general fund, debt service funds, and National School Breakfast and Lunch Program special revenue fund.

**Proprietary Fund**

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

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The internal service fund financial statements provide information for the life and workers' compensation insurance funds.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
*Management's Discussion and Analysis*  
*August 31, 2020*

**Fiduciary Fund**

The District is the trustee, or fiduciary, for certain funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in separate statements (Exhibits D-1 & D-2). We excluded these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

**Fund Balance**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- *Nonspendable* – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- *Restricted* – includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board.
- *Assigned* – includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed.
- *Unassigned* – includes the residual fund balance for amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the *general fund*.

**Notes to the Financial Statements**

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

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The required supplementary information relates to comparison of the original adopted budget, the final amended budget, and the actual amounts for the fiscal year. This is required supplementary information for the general fund and any major special revenue funds. The District did not have any major special revenue funds; therefore, only the general fund is presented as required supplementary information.

In addition, information related to the District's proportionate share of its net pension liability, net OPEB liability, and contributions to the Teacher Retirement System of Texas is also presented.

**Other Information**

The other supplementary information is presented immediately following the required supplementary information and includes schedules required by the Texas Education Agency.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
**August 31, 2020**

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$64,396,519 at the close of the most recent fiscal year.

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

**COMPARATIVE SCHEDULE OF NET POSITION**

*August 31, 2020 and 2019*

	Governmental Activities		Change
	2020	2019	2020-2019
Current and other assets	\$ 82,021,944	\$ 91,618,900	\$ (9,596,956)
Capital assets	253,162,478	262,014,583	(8,852,105)
<b>Total assets</b>	<u>335,184,422</u>	<u>353,633,483</u>	<u>(18,449,061)</u>
<b>Deferred outflows of resources</b>	<u>29,894,670</u>	<u>30,056,383</u>	<u>(161,713)</u>
Other liabilities	16,831,828	22,123,412	(5,291,584)
Long-term liabilities	388,640,150	400,382,043	(11,741,893)
<b>Total liabilities</b>	<u>405,471,978</u>	<u>422,505,455</u>	<u>(17,033,477)</u>
<b>Deferred inflows of resources</b>	<u>24,003,633</u>	<u>15,690,102</u>	<u>8,313,531</u>
Net position:			
Net Investment in Capital Assets	(59,846,981)	(56,682,572)	(3,164,409)
Restricted	12,025,676	13,308,472	(1,282,796)
Unrestricted	(16,575,214)	(11,131,591)	(5,443,623)
<b>Total net position</b>	<u>\$ (64,396,519)</u>	<u>\$ (54,505,691)</u>	<u>\$ (9,890,828)</u>

Net position is restricted for various purposes as follows:

Federal and state programs	\$ 944,287
Debt service	<u>11,081,389</u>
	<u>\$ 12,025,676</u>

Unrestricted net position, which can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, amount to (\$16,575,214) at August 31, 2020. Unrestricted net position continues to reflect a deficit balance. Although the District reports a deficit, the deficit is primarily due to reporting the District's proportionate share of the net pension and OPEB liabilities. The District's liability is reported in governmental activities; however, the actual liability does not require the use of current resources at the fund level, which results in a timing difference since the pension and TRS-Care plans are funded on a pay-as-you-go basis. The District has made all contractually required contributions as noted in the required supplementary information and has sufficient fund balance to meet the District's ongoing obligations to students and creditors.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
**August 31, 2020**

**COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION**  
*August 31, 2020 and 2019*

	Governmental Activities		Change
	2020	2019	2020-2019
<b>Revenues</b>			
<b>Program revenues:</b>			
Charge for services	\$ 3,186,230	\$ 3,877,858	\$ (691,628)
Operating grants & contributions	18,870,179	17,640,506	1,229,673
<b>General revenues:</b>			
Property Taxes	60,541,697	57,421,821	3,119,876
State Aid - formula grants	54,300,760	52,429,161	1,871,599
Grants and contributions not restricted	6,722,365	6,450,353	272,012
Investment earnings	1,867,015	1,736,586	130,429
Other	1,525,333	560,322	965,011
<b>Total revenues</b>	<u>147,013,579</u>	<u>140,116,607</u>	<u>6,896,972</u>
<b>Expenses:</b>			
Instruction and related services	87,080,414	83,033,604	4,046,810
Instructional and school leadership	11,883,963	9,331,820	2,552,143
Support services - student	21,185,887	21,915,309	(729,422)
Administrative support services	3,783,711	3,886,211	(102,500)
Support services - non-student based	19,547,508	18,939,286	608,222
Ancillary services	588,710	616,132	(27,422)
Debt service	12,051,328	12,365,653	(314,325)
Intergovernmental charges	782,886	295,096	487,790
<b>Total expenses</b>	<u>156,904,407</u>	<u>150,383,111</u>	<u>6,521,296</u>
Increase (decrease) in net position	(9,890,828)	(10,266,504)	375,676
<b>Net position, beginning</b>	(54,505,691)	(44,239,187)	(10,266,504)
<b>Prior Period Adjustment</b>	-	-	-
<b>Net position, ending</b>	<u>\$ (64,396,519)</u>	<u>\$ (54,505,691)</u>	<u>\$ (9,890,828)</u>

**Governmental Activities**

The decrease in Net Position of \$9,890,828 results primarily from the recognition of pension and OPEB liabilities and components related to GASBs 68 and 75. The primary objective of these Statements was to improve accounting and financial reporting by state and local governments.

Governments providing defined benefit pension plans and other post-employment benefits were required to recognize their long-term obligation for pension and OPEB benefits as a liability on their accrual-based, government-wide statement of net position. This provides citizens and other users of these financial reports with a clearer picture of the size and nature of the financial obligations to current and former employees. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI).

The implementation of these standards clearly depicts the government's financial position. While this information will, in some cases, give the appearance that a government is financially weaker than it was previously, the financial reality of the government's situation will not have changed. Reporting the net pension liability and net OPEB liability on the face of the financial statements will more clearly portray the government's financial status because the pension and OPEB liabilities will be placed on an equal footing with other long-term obligations.

At August 31, 2020, the District reported a net pension liability of \$35,855,315 for its proportionate share of TRS's net pension liability and a net OPEB liability of \$41,980,199 for its proportionate share of the District's Other Post-Employment

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
**August 31, 2020**

benefits other than pensions. At August 31, 2019, the District's net pension liability and OPEB liability was \$36,824,499 and \$43,235,380, respectively.

Revenues are generated primarily from three sources. Property taxes, state-aid formula grants, and operating grants and contributions represent 85% of total revenues. The remaining 15% is generated from charges for services, investment earnings, and miscellaneous revenues.

The primary functional expense of the District is instruction and related services, which represents 56% of total expenses. Support services – student (such as guidance, counseling and evaluation services, student transportation, food services, and extracurricular activities, etc.) represents 14% of total expenses, support services – non-student based (such as facilities maintenance and operations, etc.) represents 12% of total expenses, and the remaining individual functional categories of expenses are each less than 10% of total expenses.

**Financial Analysis of the Government's Funds**

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

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$69,115,696, a decrease of \$3,185,375 in comparison with prior year.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$22,349,865, while total fund balance reached \$55,921,475. As a measure of the general fund's liquidity, it may be useful to compare unassigned, assigned, committed fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21% of total general fund expenditures, while assigned fund balance represents 23%, committed fund balance represents 8%, and total fund balance represents 52% of that same amount. The fund balance of the District's general fund decreased by \$112,664 during the current fiscal year. Decrease in fund balance resulted from expenditures exceeding operating revenues.

The debt service fund has total fund balance of \$10,706,816, all of which is restricted for the payment of debt service. During 2020, the District issued bonds to refund its 2010A series debt. As a result of the refunding, the District reduced its debt service requirements and realized a present value savings. Overall, the District's debt service fund balance increased by \$79,369.

The capital projects fund has a total fund balance of \$714,337, all of which is restricted for authorized construction and technology projects/enhancements. The decrease in fund balance during the current year of \$2,760,888 was due to completed and ongoing projects during the year.

**General Fund Budgetary Highlights**

The District adopted a deficit budget for fiscal year 2020. Differences between the original budget and the final amended budget of the general fund can be briefly summarized as follows:

	BUDGET	
	Original	Final
Total revenues	\$ 103,848,365	\$ 104,480,365
Total expenditures	(112,507,960)	(117,668,418)
Other sources and (uses)	5,000	5,000
Net change in fund balance	\$ (8,654,595)	\$ (13,183,053)

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
**August 31, 2020**

There were no significant budget amendments affecting total budgeted revenues. The increase in final budgeted expenditures resulted primarily from budget amendments to increase facilities acquisition and construction (\$3.8 million). For fiscal year 2020, local and intermediate revenue sources (i.e., insurance recovery revenue) exceeded estimates by approximately \$1 million while other local revenues exceeded estimates by approximately \$900 thousand. State program revenues exceeded District's estimates by approximately \$1.3 million. Federal revenues accounted for in the General Fund (FEMA reimbursement revenues) exceeded the District's estimates by approximately \$336 thousand. Expenditures were less than budgetary estimates by approximately \$9.9 million as instruction and related services, facilities maintenances and operations, and other expenses were less than budgeted amounts. Overall, the general fund exceeded its final budget estimate by approximately \$13 million, resulting in an decrease in general fund balance of approximately \$113 thousand for the year.

**Capital Assets**

The District's investment in capital assets for its governmental type activities, as of August 31, 2020, amounts to \$253,162,478 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, and furniture and equipment. The total amount invested in capital assets for the current fiscal year was:

Capital Assets	2020
Land	\$ 11,621,431
Construction in progress	-
Buildings and improvements	393,979,062
Furniture and equipment	23,354,302
Library books and media	32,389
Total	428,987,184
Accumulated depreciation	(175,824,706)
Net capital assets	\$ 253,162,478

Additional information of the District's capital assets can be found in the notes to the financial statements.

**Long-term Liabilities**

At the end of the current fiscal year, the District had \$295,390,000 in bonded debt outstanding, a decrease of \$9,770,000 over the prior year. The District's bonds are sold with an "AAA" rating and are guaranteed through the Texas Permanent School Fund Guarantee Program or by a municipal bond insurance policy. The underlying rating of the bonds from Standard and Poor's is "A" and from Moody's Investors Service is "Aa3" for general obligation debt.

Changes in all long-term debt, for the year ended August 31, 2020, are as follows:

Outstanding 9/1/2019	Additions	Reductions	Outstanding 8/31/2020
\$ 305,160,000	\$ 12,965,000	\$ (22,735,000)	\$ 295,390,000

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. For the fiscal year ended August 31, 2020, the current debt limitation for the District is \$417,805,048. The District's outstanding debt of \$295,390,000 less the reserve for the retirement of the debt of \$10,706,816 totals \$284,683,184 leaving a legal debt margin of \$133,121,864. Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

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

- Appraised value used for the 2020-2021 budget preparation was increased by \$520 million, or 12.56% from the previous year. This increase was due to re-appraisal after Hurricane Harvey and an increase in construction of new homes.
- The Tax Rate for 2020-2021 is \$1.344 (\$.874 for M&O; \$.47 for I&S), the total tax rate was decreased \$.106 due to the TX Legislature House Bill 3.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
*Management's Discussion and Analysis*  
*August 31, 2020*

- The 2020-2021 general fund operating budget projects spending \$10,627 per student.
- The District's 2020-2021 refined average daily attendance is expected to be 11,000.

The Board will amend the budget as necessary to meet compensation increases/calculations as a result of House Bill 3, which has yet to be fully determined at the time of the budget adoption.

Dickinson ISD is classified as a 6A district and has grown consistently for the past several years. The District received a 'Superior' rating under the Financial Integrity Rating System of Texas for the seventeenth consecutive year.

The District passed a \$94.2 million bond in November 2020. The 2020 bond proceeds will be used to build a Junior High, transportation, technology and agricultural expansion and parking expansion at Hughes Rd. Elementary.

The tax rate did not increase due to the bond election.

The District is growing and several residential projects are being developed. Lago Mar, a subdivision with 5,000 to 7,500 residential units has recently begun developing.

The Bay Colony subdivision continues to grow. Other subdivisions, on the west side of the District, include plans for approximately 550 new residential homes within the next five to seven years.

Restaurants, banks, department stores and businesses within the District continue to be constructed as the business community grows.

The Tuscan Lakes subdivision construction projects of new homes and additional apartments are adding to the growth of the District. More commercial building is in the planning stages for this area.

The COVID-19 pandemic has affected all educational institutions in the nation and the District had to suddenly adjust its delivery of instruction, implementing an online learning environment so that students could continue their learning remotely. At the time the District's budget was adopted, neither the nature of the COVID-19 pandemic impact nor the costs to address the related needs could be identified; hence, the budget assumed normal operations. The budget will need to be amended throughout the year to direct resources where appropriate to respond to the COVID-19 pandemic. The District is closely monitoring the financial implications of the downturn in the economy and will pursue all opportunities for federal reimbursement related to the COVID-19 pandemic.

**Request for Information**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Business Office at Dickinson Independent School District, 2218 FM 517, Dickinson, Texas 77539.

DICKINSON INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
AUGUST 31, 2020

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
<b>ASSETS</b>	
1110 Cash and Cash Equivalents	\$ 24,248,006
1120 Current Investments	47,049,251
1220 Property Taxes - Delinquent	5,537,108
1230 Allowance for Uncollectible Taxes	(2,408,449)
1240 Due from Other Governments	6,261,556
1250 Accrued Interest	264,108
1290 Other Receivables, Net	68,081
1300 Inventories	915,613
1410 Prepayments	86,670
Capital Assets:	
1510 Land	11,621,431
1520 Buildings, Net	235,251,212
1530 Furniture and Equipment, Net	6,280,082
1560 Library Books and Media, Net	9,753
1000 Total Assets	335,184,422
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
1701 Deferred Charge for Refunding	3,158,425
1705 Deferred Outflow Related to TRS Pension	18,563,194
1706 Deferred Outflow Related to TRS OPEB	8,173,051
1700 Total Deferred Outflows of Resources	29,894,670
<b>LIABILITIES</b>	
2110 Accounts Payable	2,073,033
2160 Accrued Wages Payable	3,982,651
2200 Accrued Expenses	852,366
2300 Unearned Revenue	930,692
Noncurrent Liabilities:	
2501 Due Within One Year	8,993,086
2502 Due in More Than One Year	310,804,636
2540 Net Pension Liability (District's Share)	35,855,315
2545 Net OPEB Liability (District's Share)	41,980,199
2000 Total Liabilities	405,471,978
<b>DEFERRED INFLOWS OF RESOURCES</b>	
2605 Deferred Inflow Related to TRS Pension	5,842,374
2606 Deferred Inflow Related to TRS OPEB	18,161,259
2600 Total Deferred Inflows of Resources	24,003,633
<b>NET POSITION</b>	
3200 Net Investment in Capital Assets	(59,846,981)
3820 Restricted for Federal and State Programs	944,287
3850 Restricted for Debt Service	11,081,389
3900 Unrestricted	(16,575,214)
3000 Total Net Position	\$ (64,396,519)

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

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DICKINSON INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED AUGUST 31, 2020

EXHIBIT B-1

Data	Program Revenues			Net (Expense)
Control	1	3	4	Revenue and
Codes	Expenses	Charges for	Operating	Changes in Net
		Services	Grants and	Position
			Contributions	Primary Gov.
				Governmental
				Activities
<b>Primary Government:</b>				
GOVERNMENTAL ACTIVITIES:				
11 Instruction	\$ 85,534,103	\$ 928,062	\$ 10,814,676	\$ (73,791,365)
12 Instructional Resources and Media Services	1,546,311	-	76,821	(1,469,490)
13 Curriculum and Instructional Staff Development	1,604,448	-	501,200	(1,103,248)
21 Instructional Leadership	1,850,419	-	126,995	(1,723,424)
23 School Leadership	8,429,096	-	530,886	(7,898,210)
31 Guidance, Counseling, and Evaluation Services	4,450,100	-	624,332	(3,825,768)
32 Social Work Services	207,687	-	12,438	(195,249)
33 Health Services	1,353,588	-	97,614	(1,255,974)
34 Student (Pupil) Transportation	5,970,351	-	871,918	(5,098,433)
35 Food Services	6,144,453	887,441	4,083,248	(1,173,764)
36 Extracurricular Activities	3,059,708	1,298,710	97,441	(1,663,557)
41 General Administration	3,783,711	-	171,240	(3,612,471)
51 Facilities Maintenance and Operations	16,514,175	72,011	370,593	(16,071,571)
52 Security and Monitoring Services	1,204,273	-	251,062	(953,211)
53 Data Processing Services	1,829,060	-	88,547	(1,740,513)
61 Community Services	588,710	-	51,564	(537,146)
72 Debt Service - Interest on Long-Term Debt	12,051,328	-	-	(12,051,328)
93 Payments Related to Shared Services Arrangements	204,053	-	99,604	(104,449)
95 Payments to Juvenile Justice Alternative Ed. Prg.	116,084	-	-	(116,084)
99 Other Intergovernmental Charges	462,749	-	-	(462,749)
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 156,904,407	\$ 3,186,224	\$ 18,870,179	(134,848,004)

Data	General Revenues:		
Control	Taxes:		
Codes			
MT	Property Taxes, Levied for General Purposes		40,497,674
DT	Property Taxes, Levied for Debt Service		20,044,023
SF	State Aid - Formula Grants		54,300,760
GC	Grants and Contributions not Restricted		6,722,365
IE	Investment Earnings		1,867,015
MI	Miscellaneous Local and Intermediate Revenue		1,525,339
TR	Total General Revenues		124,957,176
CN	Change in Net Position		(9,890,828)
NB	Net Position - Beginning		(54,505,691)
NE	Net Position - Ending		\$ (64,396,519)

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

DICKINSON INDEPENDENT SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AUGUST 31, 2020

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
<b>ASSETS</b>			
1110 Cash and Cash Equivalents	\$ 19,431,446	\$ 788,752	\$ 867,853
1120 Investments - Current	34,569,295	10,435,454	-
1220 Property Taxes - Delinquent	3,957,275	1,579,833	-
1230 Allowance for Uncollectible Taxes	(1,721,276)	(687,173)	-
1240 Due from Other Governments	2,885,455	20,847	-
1250 Accrued Interest	191,974	68,863	-
1260 Due from Other Funds	3,150,417	-	-
1290 Other Receivables	63,462	-	-
1300 Inventories	544,940	-	-
1410 Prepayments	86,670	-	-
1000 Total Assets	<u>\$ 63,159,658</u>	<u>\$ 12,206,576</u>	<u>\$ 867,853</u>
<b>LIABILITIES</b>			
2110 Accounts Payable	\$ 1,055,113	\$ -	\$ 153,516
2160 Accrued Wages Payable	3,918,541	-	-
2170 Due to Other Funds	28,530	-	-
2300 Unearned Revenue	-	607,100	-
2000 Total Liabilities	<u>5,002,184</u>	<u>607,100</u>	<u>153,516</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
2601 Unavailable Revenue - Property Taxes	2,235,999	892,660	-
2600 Total Deferred Inflows of Resources	<u>2,235,999</u>	<u>892,660</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable Fund Balance:			
3410 Inventories	544,940	-	-
3430 Prepaid Items	86,670	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	714,337
3480 Retirement of Long-Term Debt	-	10,706,816	-
Committed Fund Balance:			
3510 Construction	6,000,000	-	-
3530 Capital Expenditures for Equipment	500,000	-	-
3545 Other Committed Fund Balance	1,800,000	-	-
Assigned Fund Balance:			
3550 Construction	20,000,000	-	-
3570 Capital Expenditures for Equipment	340,000	-	-
3580 Self-Insurance	300,000	-	-
3590 Other Assigned Fund Balance	4,541,965	-	-
3600 Unassigned Fund Balance	21,807,900	-	-
3000 Total Fund Balances	<u>55,921,475</u>	<u>10,706,816</u>	<u>714,337</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 63,159,658</u>	<u>\$ 12,206,576</u>	<u>\$ 867,853</u>

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

Nonmajor Governmental Funds		Total Governmental Funds	
\$	2,386,543	\$	23,474,594
	-		45,004,749
	-		5,537,108
	-		(2,408,449)
	3,355,254		6,261,556
	-		260,837
	31,401		3,181,818
	4,619		68,081
	370,673		915,613
	-		86,670
<u>\$</u>	<u>6,148,490</u>	<u>\$</u>	<u>82,382,577</u>
\$	834,432	\$	2,043,061
	64,110		3,982,651
	3,153,288		3,181,818
	323,592		930,692
<u></u>	<u>4,375,422</u>	<u></u>	<u>10,138,222</u>
	-		3,128,659
<u></u>	<u>-</u>	<u></u>	<u>3,128,659</u>
	195,760		740,700
	-		86,670
	748,527		748,527
	-		714,337
	-		10,706,816
	-		6,000,000
	-		500,000
	828,781		2,628,781
	-		20,000,000
	-		340,000
	-		300,000
	-		4,541,965
	-		21,807,900
<u></u>	<u>1,773,068</u>	<u></u>	<u>69,115,696</u>
<u>\$</u>	<u>6,148,490</u>	<u>\$</u>	<u>82,382,577</u>

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

EXHIBIT C-2

<b>Total Fund Balances - Governmental Funds</b>	\$ 69,115,696
1 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. The cost of these assets is \$428,987,184 and the accumulated depreciation is \$175,824,706. The effect of including the capital assets (net of depreciation) in the governmental activities is to increase net position. (See Note 6.)	253,162,478
2 Long-term liabilities, including bonds payable and compensated absences, are not due and payable in the current period, and, therefore, are not reported as liabilities in the governmental funds. The effect of these long-term liabilities is a decrease to net position. (See Note 7.)	(319,797,722)
3 Recognizing unearned revenue (property taxes) as revenue in the government-wide statements to convert from modified accrual basis of accounting to the accrual basis of accounting. The net effect is an increase to net position.	3,128,659
4 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 in the amount of \$35,855,315, a deferred resource inflow related to TRS in the amount of \$5,842,374 and a deferred resource outflow related to TRS in the amount of \$18,563,194. The net effect of these pension related items is a decrease to net position. (See Note 10.)	(23,134,495)
5 Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75 in the amount of \$41,980,199, a deferred inflow related to TRS OPEB in the amount of \$18,161,259, and a deferred resource outflow related to TRS OPEB in the amount of \$8,173,051. The net effect of these OPEB related items is a decrease to net position. (See Note 9.)	(51,968,407)
6 The District uses internal service funds to charge the costs of self-insurance activities 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.	1,938,847
7 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include eliminating interfund transactions and recognizing the bond components associated with outstanding debt. Deferred charges on refundings are not financial resources and therefore, are not reported in governmental funds. Deferred charges are amortized over the life of the debt. The net effect is an increase to net position.	3,158,425
<b>19 Net Position of Governmental Activities</b>	\$ (64,396,519)

The notes to the financial statements are an integral part of this statement.37

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

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 44,474,110	\$ 20,444,676	\$ 51,222
5800 State Program Revenues	60,150,983	-	-
5900 Federal Program Revenues	3,020,812	-	-
5020 Total Revenues	<u>107,645,905</u>	<u>20,444,676</u>	<u>51,222</u>
EXPENDITURES:			
Current:			
0011 Instruction	63,129,607	-	-
0012 Instructional Resources and Media Services	1,260,980	-	-
0013 Curriculum and Instructional Staff Development	872,980	-	-
0021 Instructional Leadership	1,452,272	-	-
0023 School Leadership	6,590,500	-	-
0031 Guidance, Counseling, and Evaluation Services	2,959,445	-	-
0032 Social Work Services	185,459	-	-
0033 Health Services	1,085,300	-	-
0034 Student (Pupil) Transportation	5,731,839	-	-
0035 Food Services	56,240	-	-
0036 Extracurricular Activities	2,195,641	-	-
0041 General Administration	3,187,805	-	-
0051 Facilities Maintenance and Operations	11,702,973	-	2,606,649
0052 Security and Monitoring Services	976,430	-	-
0053 Data Processing Services	1,565,153	-	-
0061 Community Services	481,494	-	-
Debt Service:			
0071 Principal on Long-Term Debt	-	7,635,000	-
0072 Interest on Long-Term Debt	-	12,484,539	-
0073 Bond Issuance Cost and Fees	-	186,167	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	3,643,388	-	205,461
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	104,449	-	-
0095 Payments to Juvenile Justice Alternative Ed. Prg.	116,084	-	-
0099 Other Intergovernmental Charges	462,749	-	-
6030 Total Expenditures	<u>107,760,788</u>	<u>20,305,706</u>	<u>2,812,110</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(114,883)</u>	<u>138,970</u>	<u>(2,760,888)</u>
OTHER FINANCING SOURCES (USES):			
7901 Refunding Bonds Issued	-	12,965,000	-
7912 Sale of Real and Personal Property	2,219	-	-
7916 Premium or Discount on Issuance of Bonds	-	2,324,726	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(15,349,327)	-
7080 Total Other Financing Sources (Uses)	<u>2,219</u>	<u>(59,601)</u>	<u>-</u>
1200 Net Change in Fund Balances	(112,664)	79,369	(2,760,888)
0100 Fund Balance - September 1 (Beginning)	56,034,139	10,627,447	3,475,225
3000 Fund Balance - August 31 (Ending)	<u>\$ 55,921,475</u>	<u>\$ 10,706,816</u>	<u>\$ 714,337</u>

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

	Nonmajor Governmental Funds	Total Governmental Funds
\$	2,697,957	\$ 67,667,965
	2,320,918	62,471,901
	10,632,618	13,653,430
	15,651,493	143,793,296
	7,615,025	70,744,632
	38,531	1,299,511
	473,722	1,346,702
	99,682	1,551,954
	334,274	6,924,774
	684,664	3,644,109
	-	185,459
	37,391	1,122,691
	623,874	6,355,713
	5,143,891	5,200,131
	364,544	2,560,185
	4,500	3,192,305
	35,541	14,345,163
	247,340	1,223,770
	-	1,565,153
	44,208	525,702
	-	7,635,000
	-	12,484,539
	-	186,167
	195,894	4,044,743
	99,604	204,053
	-	116,084
	-	462,749
	16,042,685	146,921,289
	(391,192)	(3,127,993)
	-	12,965,000
	-	2,219
	-	2,324,726
	-	(15,349,327)
	-	(57,382)
	(391,192)	(3,185,375)
	2,164,260	72,301,071
\$	1,773,068	\$ 69,115,696

DICKINSON 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 AUGUST 31, 2020

EXHIBIT C-4

<b>Total Net Change in Fund Balances - Governmental Funds</b>	\$ (3,185,375)
The District uses an internal service fund to charge the costs of the certain activities, such as self-insurance, to appropriate functions in other funds. The net income (loss) of internal service funds is reported with governmental activities. The net effect of this consolidation is to increase net position.	287,643
Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of removing the 2020 capital outlays is an increase to net position. (See Note 6.)	5,849,651
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. (See Note 6.)	(14,596,888)
The governmental funds report bond proceeds as an other financing source, while repayment of bond principal is reported as an expenditure. Also, governmental funds report the effect of premiums when debt is first issued, whereas this amount is deferred and amortized in the statement of activities. The net effect is to increase net position. (See Note 7.)	8,697,385
Changes in the District's proportionate share of the net pension liability, deferred outflows or resources, and deferred inflows of resources related to the Teacher Retirement System of Texas for the current year are not reported in governmental funds but are reported in the Statement of Activities. The net effect of all these changes is a decrease to net position.	(4,993,302)
Changes in the District's proportionate share of the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to the Texas Public Retired Employees Group Insurance Program (TRS-Care) for the current year are not reported in governmental funds but are reported in the Statement of Activities. The net effect of all these changes is a decrease to net position.	(872,344)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating inter-fund transactions, recognizing the net effect of retirement of capital assets, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease net position.	(1,077,598)
<b>Change in Net Position of Governmental Activities</b>	\$ (9,890,828)

The notes to the financial statements are an integral part of this statement.40

DICKINSON INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
AUGUST 31, 2020

	Governmental Activities -
	Total Internal Service Funds
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 773,412
Investments - Current	2,044,502
Accrued Interest	<u>3,271</u>
Total Assets	<u>2,821,185</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	29,972
Accrued Expenses	<u>852,366</u>
Total Liabilities	<u>882,338</u>
<b>NET POSITION</b>	
Unrestricted Net Position	<u>1,938,847</u>
Total Net Position	<u><u>\$ 1,938,847</u></u>

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

DICKINSON INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020

	Governmental Activities -
	Total Internal Service Funds
<b>OPERATING REVENUES:</b>	
Local and Intermediate Sources	\$ 661,581
Total Operating Revenues	661,581
<b>OPERATING EXPENSES:</b>	
Professional and Contracted Services	338,611
Other Operating Costs	75,134
Total Operating Expenses	413,745
Operating Income	247,836
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Earnings from Temporary Deposits & Investments	39,807
Total Nonoperating Revenues (Expenses)	39,807
Change in Net Position	287,643
Total Net Position - September 1 (Beginning)	1,651,204
Total Net Position - August 31 (Ending)	\$ 1,938,847

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

DICKINSON INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020

	Governmental Activities -
	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 661,581
Cash Payments for Other Operating Expenses	(483,163)
Net Cash Provided by Operating Activities	<u>178,418</u>
<u>Cash Flows from Investing Activities:</u>	
Purchase of Investment Securities	(731,502)
Interest and Dividends on Investments	36,536
Net Cash Provided by (Used for) Investing Activities	<u>(694,966)</u>
Net Decrease in Cash and Cash Equivalents	(516,548)
Cash and Cash Equivalents at Beginning of Year	<u>1,289,960</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 773,412</u></u>
<u>Reconciliation of Operating Income to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Income:	\$ 247,836
Effect of Increases and Decreases in Current Assets and Liabilities:	
Increase (decrease) in Accounts Payable	12,967
Increase (decrease) in Accrued Expenses	(82,385)
Net Cash Provided by Operating Activities	<u><u>\$ 178,418</u></u>

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

DICKINSON INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
AUGUST 31, 2020

	Total Custodial Funds
<hr/>	
ASSETS	
Cash and Cash Equivalents	\$ 959,802
Other Receivables	3,403
Total Assets	<u>963,205</u>
LIABILITIES	
Accounts Payable	32,837
Total Liabilities	<u>32,837</u>
NET POSITION	
Restricted for Student Groups	380,887
Restricted for Others	549,481
Total Net Position	<u>\$ 930,368</u>

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

DICKINSON INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY FUND NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020

	Total Custodial Funds
<b>ADDITIONS:</b>	
Received from Student Groups	\$ 332,864
Earnings from Temporary Deposits	2,294
Contributions, Gifts and Donations	240,510
Miscellaneous Additions	55,214
Total Additions	<u>630,882</u>
<b>DEDUCTIONS:</b>	
Payroll Costs	4,125
Professional and Contracted Services	1,835
Supplies and Materials	1,672
Other Deductions	490,476
Total Deductions	<u>498,108</u>
Change in Fiduciary Net Position	132,774
Total Net Position - September 1 (Beginning)	-
Prior Period Adjustment	<u>797,594</u>
Total Net Position - August 31 (Ending)	<u><u>\$ 930,368</u></u>

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

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2020**

**1. DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY**

Dickinson 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 U.S. generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in *Statement on Auditing Standards No. 69, as amended by Statement on Auditing Standards No.'s 91 and 93* of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of Texas Education Agency's (TEA) *Financial Accountability System Resource Guide* (the Resource Guide) and the requirements of contracts and grants of agencies from which it receives funds.

**Reporting entity** – The Board of Trustees (the “Board”), a seven member group, has fiscal responsibility over all activities related to public elementary and secondary education within the jurisdiction of the District. The public elects the Board that corporately has the exclusive power and duty to govern and oversee the management of the public schools of the District. All powers and duties not specifically delegated by statute to the Texas Education Agency (“TEA”) or to the Texas State Board of Education are reserved for the Board, and TEA may not substitute its judgment for the lawful exercise of those powers and duties by the Board. The District is not included in any other governmental “reporting entity” as defined by GASB Statement No. 61, “*The Financial Reporting Entity: Omnibus – an amendment by GASB Statements No. 14 and 34*”. There are no component units or entities for which the District is considered financially accountable included within the reporting entity.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

**New GASB Pronouncements** - GASB has issued several new pronouncements that the District has reviewed for application to their accounting and reporting.

GASB Statement No. 84, *Fiduciary Activities*, is effective for periods beginning after December 15, 2018. This statement establishes criteria for identifying fiduciary activities for accounting and reporting purposes. The implementation of this statement has resulted in a presentation change of the financial statement by requiring custodial funds to report the difference of assets and liabilities as net position on the statement of fiduciary net position and additions and deductions on the statement of changes in fiduciary net position. For prior period adjustment, see Note 18.

The District’s basic financial statements consist of government-wide statements and fund financial statements which provide a more detailed level of financial information.

**Government-Wide Financial Statements** – The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District as a whole. For the most part, the effect of interfund activity has been removed from these statements. The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific program. *Program revenues* include 1) charges to students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**Fund Financial Statements** – During the fiscal year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds, which are presented in separate columns.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

Nonmajor governmental funds are aggregated and presented in a single column. Separate financial statements are provided for proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

**Fund Accounting**

The District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

**Governmental Funds**

Governmental funds are those through which most governmental functions of the District are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District reports the following major governmental fund types:

- The *general fund* is the District's primary operating fund. This fund is established to account for resources financing the fundamental operations of the District, in partnership with the community, in enabling and motivating students to reach their full potential. All revenues and expenditures not required to be accounted for in another fund are included here.
- The *debt service fund* is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. This is a budgeted fund and a separate bank account is maintained for this fund. Any unused sinking fund balances are transferred to the General Fund after all of the related debt obligations have been met.
- The *capital projects fund* is used to account for proceeds from sales of bonds and other revenues to be used for authorized construction and equipment purchases.
- The nonmajor governmental funds of the District account for grants and other resources of the District whose uses are restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a special revenue fund. Generally, unused balances are returned to the grantor at the close of the specified project periods. With respect to the food service and campus activity funds, funds are rolled over from year to year for use in the program.

**Proprietary Fund**

The District utilizes internal service fund accounts for workers' compensation services provided to other funds and/or employees of the District on a cost reimbursement basis. Proprietary funds distinguish operating revenue and expense from non-operating items. Operating revenues and expenses generally result from providing services or producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges to the funds for self-funded workers' compensation services. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The general fund is contingently liable for liabilities of the internal service fund. Sub-fund accounting is employed to maintain the integrity of the self-insurance activities of the District. See Note 13 for additional discussion of the District's self-insurance plan.

**Fiduciary Funds**

The District utilizes *custodial funds* to account for activities of student groups and other organizational activities. The District also accounts for activities of a non-profit organization in a fiduciary capacity.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**Measurement Focus**

**Government-Wide Financial Statements** - The government-wide financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. All assets and deferred outflows of resources, and liabilities and deferred inflows of resources associated with the operation of the District are included in the statement of net position.

**Fund Financial Statements** - Governmental fund financial statements are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources, and fund balances are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

**Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

**Revenues – Exchange and Non-exchange Transactions**

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Grant revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

On the modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized. Tax revenues are considered available when collected.

**Unearned Revenues**

Unearned revenues arise when assets are recognized before revenue recognition criteria has been satisfied.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2020**

Property taxes for which there is an enforceable legal claim as of January 1, but which were levied to finance fiscal year 2020 operations, are recorded as deferred inflows of resources in the fund financial statements. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue in both the government-wide and fund financial statements.

In governmental fund financial statements, receivables that will not be collected within the available period are reported as deferred inflows of resources.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on the decrease in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized in governmental funds.

**Budgetary Data**

The Board adopts an “appropriated budget” for the General Fund, Debt Service Fund, and the Child Nutrition Program (which is included in the Nonmajor Governmental Funds). The District compares the final amended budget to actual revenues and expenditures. The Budgetary Comparison Schedules appear in Exhibits F-1, H-2, and H-3.

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

- a) Prior to August 20, the District prepares an operating budget for the next succeeding fiscal year beginning September 1. The budget includes proposed expenditures and the means of financing them.
- b) A meeting of the Board is then called for the purpose of adopting the proposed budget. At least ten day’s public notice of the meeting must be given.
- c) Prior to September 1, the budget is legally enacted through passage of a resolution by the Board. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings. Each amendment must have Board approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after the fiscal year end.
- d) Each budget is controlled by the budget coordinator at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board. All budget appropriations lapse at year end.
- e) Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year’s budget.

**Deposits and Investments**

Under Texas state law, a bank serving as the school depository must have a bond, or in lieu thereof, deposited or pledged securities with the District or an independent third party agent, in an amount equal to the highest daily balance of all deposits the District may have during the term of the depository contract, less any applicable FDIC insurance.

Investments consist of balances in privately managed public funds investment pools and certificates of deposit. Investments in local government investment pools are valued and recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. Investments with maturities of 12 months or less at the date of purchase are held at amortized cost and net asset value (NAV). Investments with maturities exceeding 12 months at the date of purchase are stated at fair value based on quoted market prices at year-end date.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2020**

The District categorizes fair value measurements of its investments based on the hierarchy established by GAAP. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2: Inputs to the valuation methodology are quoted prices included in Level 1, that are observable for the asset or liability, either directly or indirectly.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. At August 31, 2020, the District had no investments subject to fair value measurement.

**Inter-fund Assets/Liabilities**

In the fund financial statements, receivables and payables resulting from short-term inter-fund loans are classified as “Due from/(to) other funds”. Inter-fund balances within governmental activities are eliminated on the government-wide statement of net assets. See Note 5 for additional discussion of inter-fund receivables and payables.

**Capital Assets**

Capital assets, which include land, buildings and improvements, and furniture and equipment, and infrastructure (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. The District’s infrastructure includes parking lots and roads associated with various buildings. The cost of infrastructure was initially capitalized with the building cost and is being depreciated over the same useful life as the building. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated cost if purchased or self-constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The cost 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. Interest incurred during construction is not capitalized.

Buildings and improvements and furniture and equipment of the District are depreciated using the straight-line method over the following estimated lives: (See Note 6.)

Assets	Years
Buildings and improvements	5-45
Building equipment	5-20
Buses and vehicles	5-10
Office equipment	5-10
Library books and media	10

**Prepayments (i.e., Deferred Expenditures/Expenses)**

Certain payments to vendors reflect costs applicable to the next fiscal period and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are accounted for using the consumption method and are recognized as expenditures/expenses proportionately over the periods in which the services are provided.

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**Inventories**

Inventories consisting of supplies and materials are valued at weighted average cost and they include maintenance, transportation, office and instructional supplies, and food service commodities. Governmental fund inventories are recorded as expenditures when consumed rather than when purchased. Food service commodity inventory is recorded at fair market value on the date received. Commodities are recognized as revenues in the period received when all eligibility requirements are met. Commodity inventory items are recorded as expenditures when distributed to user locations.

**Long-Term Obligations**

The District's long-term obligations consist of bonded indebtedness and compensated absences. 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 statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest rate method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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.

The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. The current requirements for compensated absences are accounted for in the general fund.

**Compensated Absences**

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

In addition to the State sick leave program, certain employees are entitled to sick leave benefits under the District's local sick leave program. Individuals whose date of employment is prior to September 1, 1989 are eligible for sick leave upon resignation, retirement, death or termination. Under the local sick leave policy, eligible employees may earn up to 6.5 local days per year. (See Note 7.)

In the governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund that will pay for them. The remainder of the compensated absences liability is reported as long-term liabilities on the statement of net position.

**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 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

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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.

**Deferred Outflows/Inflows of Resources**

Deferred outflows and inflows of resources are reported in the statement of net position and balance sheet as described below:

A *deferred outflow of resources* is a consumption of a government's net assets (a decrease in assets in excess of any related decrease in liabilities or an increase in liabilities in excess of any related increase in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

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

A *deferred inflow of resources* is an acquisition of a government's net assets (an increase in assets in excess of any related increase in liabilities or a decrease in liabilities in excess of any related decrease in assets) by the government that is applicable to a future reporting period. The District has three items that qualify for reporting in this category:

- Deferred inflow of resources for unavailable revenues – Reported only in the governmental funds balance sheet, unavailable revenues from property taxes arise under the modified accrual basis of accounting. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflow of resources for pension – Reported in the government-wide financial statement of net position, these deferred inflows result primarily from differences between projected and actual earnings on pension plan investments. These amounts will be amortized over a closed five year period.
- Deferred inflow of resources for OPEB – Reported in the government-wide financial statement of net position, these deferred inflows result primarily from differences between expected and actual experience and from changes in assumptions. These amounts will be amortized over the average expected remaining service life of all members.

**Net Position**

Net Position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The classifications used in the government-wide financial statements are as follows:

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- *Net position invested in capital assets* – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.
- *Restricted net position* – This amount is restricted by creditors, grantors, contributors, or laws or regulations of other governments.
- *Unrestricted net position* – This amount is the net position that does not meet the definition of “net investment in capital assets” or “restricted net position”.

The District’s policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Fund Balance**

Generally, governmental fund balances represent the difference between the current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources. The government fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective government funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- *Nonspendable* – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. (Inventories and Prepaid Items are considered nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.)
- *Restricted* – includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – includes amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., the Board of Trustees). To be reported as committed, amounts cannot be used for any other purposes unless the District takes the same highest level of action to remove or change the constraint. The District establishes (and modifies or rescinds) fund balance commitments by passage of a resolution or ordinance. A fund balance commitment is further indicated in the budget document as a commitment of the fund. The District has committed 100 percent of Fund 461 Campus Activity Funds’ fund balance.
- *Assigned* – includes amounts that are constrained by the District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the Superintendent or Chief Financial Officer through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the *general fund*.
- *Unassigned* – includes the residual fund balance for amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the *general fund*. The *Unassigned* classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of *Assigned* fund balance amounts.

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

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**Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Administration to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The amount of state foundation and available school revenue a school district earns for a year, can and does vary until the time when final values for each of the factors in the formula become available. Availability can be as late as midway into the next fiscal year. It is at least reasonably possible that the foundation revenue estimate as of August 31 will change and those changes could be material.

**Data Control Codes**

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

**3. DEPOSITS AND INVESTMENTS**

A summary of the District’s cash and investments at August 31, 2020 is shown below:

	Cash and Deposits	Investment Pools	Total Cash & Cash Equivalents	Investments	Total Cash & Investments
Governmental funds:					
General fund	\$ 6,132,621	\$ 13,298,825	\$ 19,431,446	\$ 34,569,295	\$ 54,000,741
Debt service fund	403,366	385,386	788,752	10,435,454	11,224,206
Capital projects fund	16,402	851,451	867,853	-	867,853
Nonmajor governmental funds	1,531,018	855,525	2,386,543	-	2,386,543
<b>Total governmental funds</b>	<u>8,083,407</u>	<u>15,391,187</u>	<u>23,474,594</u>	<u>45,004,749</u>	<u>68,479,343</u>
Proprietary funds	<u>470,610</u>	<u>302,802</u>	<u>773,412</u>	<u>2,044,502</u>	<u>2,817,914</u>
Fiduciary funds	<u>868,890</u>	<u>90,912</u>	<u>959,802</u>	<u>-</u>	<u>959,802</u>
<b>Total cash and investments</b>	<u>\$ 9,422,907</u>	<u>\$ 15,784,901</u>	<u>\$ 25,207,808</u>	<u>\$ 47,049,251</u>	<u>\$ 72,257,059</u>

The District’s funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the District’s and depository bank’s agent bank. The pledged securities are approved by the TEA and shall be in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank’s dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

At August 31, 2020, the carrying amount of the District’s deposits (cash and certificate of deposits) was \$14,480,202 and the bank balance was \$14,636,914. The District’s cash deposits at August 31, 2020 were entirely covered by FDIC insurance, by pledged collateral held by the depository bank’s agent bank in the District’s name or irrevocable letters of credit.

The Public Funds Investment Act (Act) 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, (7) maximum average dollar-weighted maturity allowed based on

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the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) securities lending programs, (6) repurchase agreements, (7) bankers acceptances, (8) mutual funds, (9) investment pools, and (10) guaranteed investment contracts.

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

Investment Type:	Rating	Value at August 31, 2020	Fair Value Measurements Using:			Percent of Portfolio	WAM (Days/Years)
			(Level 1)	(Level 2)	(Level 3)		
Cash in Bank		\$ 9,422,907				13%	
<i>Cash equivalents measured at amortized costs:</i>							
TexSTAR	AAA-m	300,326				0%	< 365 days
TexPool	AAA-m	392,938					
LOGIC	AAA	4,309,360				6%	< 365 days
TexasTERM (daily)	AAA-m	4,215,550				6%	< 365 days
TexasCLASS	AAA	1,743,350				2%	< 365 days
TX-FIT	AAAf/S1	4,823,377				7%	< 365 days
Cash and cash equivalents - subtotal		<u>25,207,808</u>					
<i>Investments measured at cost not subject to level reporting:</i>							
Certificates of depositis	Unrated	5,057,295				7%	< 365 days
TexasTERM (fixed)	AAAf	41,991,956				58%	< 365 days
Investments - subtotal		<u>47,049,251</u>	-	-	-		
Total cash & investments		<u>\$ 72,257,059</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	99%	

Texas Local Government Investment Pool (TexPool), Texas Cooperative Liquid Assets Securities System (TexasCLASS), Texas Fixed Income Trust (TX-FIT), Texas Short Term Asset Reserve Program (TexSTAR), Local Government Investment Pool (TexasDAILY), and Local Government Investment Cooperative (LOGIC) are local government investment “pools” organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The District’s investments in, TexPool, TexasCLASS, TX-FIT, TexSTAR, TexasDAILY and LOGIC are reported at amortized cost. Deposits and withdrawals can be made on any business day of the week. The pools have a redemption notice of one day, which may be redeemed daily. The pools may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or a national state of emergency that affects the pools liquidity. There are no limits on the number of accounts a participant can have or the number of transactions. The District has no unfunded commitments related to the pools.

The District’s investment in TexasTERM is a fixed-rate, fixed-term portfolio rated AAAf by Fitch, that enables investors to lock in a fixed rate for a term of 60 days to 365 days.

The District’s management believes that it has complied with the requirements of the Act and with local policies.

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following investment risks at year end and if so, the reporting of certain disclosures:

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1) **Credit Risk**

State law and the District’s investment policy limits investments in all categories to top ratings issued by nationally recognized statistical rating organizations. As of August 31, 2020, the District’s investments in TexPool, TexSTAR, and TexasDAILY are rated AAAM, TX-FIT is rated AAAF, and LOGIC and TexasCLASS are rated AAA by Standard and Poor’s.

2) **Custodial Credit Risk**

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging institution, or collateralized with securities held by the pledging financial institution’s trust department or agent but not in the District’s name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty’s trust department or agent but not in the District’s name. At year end, the District was not exposed to credit risk.

3) **Concentration of Credit Risk**

The District’s investment policy requires the investment portfolio to be diversified in terms of investment instruments, maturity scheduling, and financial institutions in order to reduce the risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer. At year end, the District was not exposed to concentration of credit risk.

4) **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates may adversely affect the value of an investment. The District manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within the legal limits. The weighted average maturity for the District’s investment in external investment pools is less than 60 days. In addition, the District shall not directly invest in an individual security maturing more than twelve months from the time of purchase.

**4. RECEIVABLES**

Receivables as of year end for the District’s individual major and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Non-major Governmental Funds</b>	<b>Total</b>
Property taxes	\$ 2,332,125	\$ 1,013,492	\$ -	\$ 3,345,617
Property taxes - penalty & interest	1,625,150	566,341	-	2,191,491
Subtotal - property taxes	3,957,275	1,579,833	-	5,537,108
Due from other governments-state	2,760,941	-	786,733	3,547,674
Due from other governments-federal	81,016	-	2,324,233	2,405,249
Due from other governments-other	43,498	20,847	244,288	308,633
Subtotal - due from other governments	2,885,455	20,847	3,355,254	6,261,556
Other receivables	63,462	-	4,619	68,081
Gross receivables	6,906,192	1,600,680	3,359,873	11,866,745
Less: allowance for uncollectibles	(1,721,276)	(687,173)	-	(2,408,449)
Net total receivables	<u>\$ 5,184,916</u>	<u>\$ 913,507</u>	<u>\$ 3,359,873</u>	<u>\$ 9,458,296</u>

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

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and Per Capita Programs. Amounts due from federal and state governments as of August 31, 2020, are summarized above. All federal grants shown above are passed through the TEA and are reported in the financial statements as Due from Other Governments.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenues reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Delinquent property taxes (General Fund)	\$ 2,235,999	\$ -	\$ 2,235,999
Delinquent property taxes (Debt Service Fund)	892,660	-	892,660
Funds received prior to meeting all eligibility requirements:			
(Debt Service Fund)	-	607,100	607,100
(Nonmajor Governmental Funds)	-	323,592	323,592
Total unearned revenue	<u>\$ 3,128,659</u>	<u>\$ 930,692</u>	<u>\$ 4,059,351</u>

**Property Taxes**

The District levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The assessed value of the property tax roll, upon which the levy for the 2019-2020 fiscal year was based, was \$4 billion.

The tax rates assessed for the year ended August 31, 2020, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt, were \$.97 and \$.48 per \$100 valuation, respectively, for a total of \$1.450 per \$100 valuation.

Current tax collections for the year ended August 31, 2020 were 98% of the year end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting taxes. The property taxes receivable allowance is equal to approximately 43% of outstanding property taxes receivable at August 31, 2020. A significant portion of delinquent taxes outstanding at any fiscal year end is generally not collected in the ensuing fiscal year. Uncollectible personal property taxes are periodically reviewed and written off. Under Sec. 3305 of the Texas Property Code, the District can cancel and remove from the delinquent tax roll, tax on real property that has been delinquent for more than 20 years or tax on personal property that has been delinquent for more than 10 years if there is no pending litigation concerning the delinquent taxes at the time of cancellation and removal.

**5. INTER-FUND RECEIVABLES, PAYABLES, AND TRANSFERS**

Inter-fund balances consist of short-term lending/borrowing arrangements between two or more governmental funds. The composition of inter-fund balances as of August 31, 2020, is as follows:

Fund	Receivable	Payable
General Fund:		
Nonmajor Governmental Funds	\$ 3,150,417	\$ 28,530
Nonmajor Governmental Funds:		
General Fund	28,530	3,150,417
Nonmajor Governmental Funds	<u>2,871</u>	<u>2,871</u>
	<u>\$ 3,181,818</u>	<u>\$ 3,181,818</u>

District activities in the Nonmajor Governmental Funds (Special Revenue Funds) include expenditures paid from a centralized-pooled operating bank account maintained in the General Fund. Since all cash transactions flow through

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this account, each fund carries a receivable/payable balance with the General Fund. All balances will be repaid within one year.

**6. CAPITAL ASSETS**

Capital asset activity for the year ended August 31, 2020 is as follows:

Governmental activities:	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 8,032,316	\$ 3,589,115	\$ -	\$ -	\$ 11,621,431
Construction in progress	-	-	-	-	-
Total Capital Assets, not depreciated	8,032,316	3,589,115	-	-	11,621,431
Capital assets, being depreciated:					
Buildings and improvements	394,525,545	258,243	(804,726)	-	393,979,062
Furniture and equipment	23,305,288	2,002,293	(1,953,279)	-	23,354,302
Library books and media	32,389	-	-	-	32,389
Total Capital Assets, being depreciated	417,863,222	2,260,536	(2,758,005)	-	417,365,753
Less accumulated depreciation for:					
Buildings and improvements	(145,778,010)	(13,754,566)	804,726	-	(158,727,850)
Furniture and equipment	(18,083,557)	(839,074)	1,848,411	-	(17,074,220)
Library books and media	(19,388)	(3,248)	-	-	(22,636)
Total accumulated depreciation	(163,880,955)	(14,596,888)	2,653,137	-	(175,824,706)
Capital assets, net	<u>\$ 262,014,583</u>	<u>\$ (8,747,237)</u>	<u>\$ (104,868)</u>	<u>\$ -</u>	<u>\$ 253,162,478</u>

Depreciation expense was charged to governmental functions as follows:

11 Instruction	\$ 8,479,094
12 Instructional resources and media services	155,753
13 Curriculum and instructional staff development	161,409
21 Instructional leadership	186,009
23 School leadership	829,968
31 Guidance, counseling, & evaluation services	436,764
32 Social work services	22,228
33 Health services	134,560
34 Student (pupil) transportation	761,764
35 Food services	623,261
36 Extracurricular activities	306,851
41 General administration	382,614
51 Facilities maintenance and operations	1,719,339
52 Security and monitoring services	146,675
53 Data processing services	187,591
61 Community services	63,008
Total depreciation expense - governmental activities	<u>\$ 14,596,888</u>

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**7. LONG-TERM LIABILITIES**

**General Obligation Bonds**

The District issues general obligation bonds for governmental activities to provide resources for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. Principal and interest requirements are payable solely from future revenues of the debt service fund which consists primarily of property taxes collected by the District and interest earnings. Certain outstanding bonds may be redeemed at their par value prior to their normal maturity dates in accordance with the terms of the related bond indentures. The District has never defaulted on any principal or interest payment.

The District has entered into a continuing disclosure undertaking to provide annual reports and material event notices to the State Information Depository of Texas through the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the District.

Long-term liabilities include current interest bonds, term bonds, variable bonds, and capital appreciation bonds (CAB). State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. For the fiscal year ended August 31, 2020, the current debt limitation for the District is \$417,805,048. The District's outstanding debt of \$295,390,000 less the reserve for the retirement of the debt of \$10,706,816 totals \$284,683,184 leaving a legal debt margin of \$133,121,864.

There are a number of limitations and restrictions contained in the general obligation debt indentures. Management has indicated that the District is in compliance with all significant limitations and restrictions as of August 31, 2020.

Bonded debt as of August 31, 2020 is as follows:

Description	Interest Rate Payable	Maturity Date	Original Issue	Outstanding
Unlimited tax schoolhouse & refunding bonds, series 2000	5.40-6.05%	02/15/28	\$ 26,297,916	\$ 13,370,000
Unlimited tax schoolhouse bonds, series 2008	4.625-4.75%	02/15/33	30,000,000	690,000
Unlimited tax schoolhouse bonds, taxable series 2010B	5.941-6.011%	02/15/38	30,000,000	30,000,000
Variable rate unlimited tax refunding bonds, series 2013	Variable	08/01/37	27,940,000	27,940,000
Unlimited tax refunding bonds, series 2013	1.875-5.00%	02/15/30	23,360,000	13,635,000
Unlimited tax schoolhouse bonds, series 2014	4.00-5.00%	02/15/44	54,755,000	52,405,000
Unlimited tax refunding bonds, series 2014	5.00%	02/15/32	63,505,000	52,190,000
Unlimited tax schoolhouse bonds, series 2016A	2.00%-5.00%	02/15/49	64,475,000	64,475,000
Unlimited tax refunding bonds, series 2016B	3.00%-5.00%	02/15/33	27,720,000	27,720,000
Unlimited tax refunding bonds, series 2019	4.00%	02/15/33	12,965,000	12,965,000
			<u>\$ 361,017,916</u>	<u>\$ 295,390,000</u>

*Variable Rate Terms* – In July 2019, outstanding bonds totaling \$27,940,000 were remarketed to a term rate (1.35%) for a period of two years through July 31, 2021. Thereafter, the bonds will bear interest in a mode and at a rate determined by the remarketing agent (JP Morgan Securities LLC) and may change at the District's option from time to time to (a) a weekly or term rate of a different duration or (b) a flexible rate not to exceed the lesser of (i) 7% per annum, or (ii) the maximum net effective interest rate permitted under Chapter 1204, Texas Government Code, as amended. In addition, at the option of the District, the bonds bearing interest at a variable rate or flexible rate may be converted in whole or in part to a fixed rate to their maturity.

In November 2019, the District issued \$12,965,000 in Unlimited Tax Refunding Bonds, Series 2019 to refund \$15,100,000 of the outstanding Unlimited Tax Schoolhouse & Refunding Bonds, Series 2010A. The bonds were issued at a net premium of \$2,324,726 and issuance costs of \$180,606. The Series 2019 bonds bear interest from 3.0% to 4.25% and are due in annual installments ranging from \$455,000 to \$6,690,000 through February 15, 2034. As a result of this refunding, the District reduced its total debt service requirements by \$3,051,972 and realized a present value savings of \$2,566,501.

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The following is a summary of changes in the District's total governmental long-term liabilities for the year ended August 31, 2020:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
<b>Bonds payable:</b>					
Unlimited tax schoolhouse & refunding bonds, series 2000	\$ 13,370,000	\$ -	\$ -	\$ 13,370,000	\$ -
Unlimited tax schoolhouse bonds, series 2008	690,000	-	-	690,000	-
Unlimited tax schoolhouse & refunding bonds, series 2010A	15,600,000	-	(15,600,000)	-	-
Unlimited tax schoolhouse bonds, taxable series 2010B	30,000,000	-	-	30,000,000	-
Variable rate unlimited tax refunding bonds, series 2013	27,940,000	-	-	27,940,000	-
Unlimited tax refunding bonds, series 2013	15,905,000	-	(2,270,000)	13,635,000	2,390,000
Unlimited tax schoolhouse bonds, series 2014	53,010,000	-	(605,000)	52,405,000	635,000
Unlimited tax refunding bonds, series 2014	56,450,000	-	(4,260,000)	52,190,000	4,485,000
Unlimited tax schoolhouse bonds, series 2016A	64,475,000	-	-	64,475,000	965,000
Unlimited tax refunding bonds, series 2016B	27,720,000	-	-	27,720,000	-
Unlimited tax refunding bonds, series 2019	-	12,965,000	-	12,965,000	-
	<u>305,160,000</u>	<u>12,965,000</u>	<u>(22,735,000)</u>	<u>295,390,000</u>	<u>8,475,000</u>
<b>Deferred amounts:</b>					
Accrued interest	537,943	-	(19,857)	518,086	518,086
Accumulated accretion on capital appreciation bonds	2,238,691	154,461	-	2,393,152	-
Premium on issuance of bonds	20,885,349	2,324,726	(1,486,273)	21,723,802	-
Discount on issuance of bonds	(329,311)	-	97,731	(231,580)	-
Total bonds payable	<u>328,492,672</u>	<u>15,444,187</u>	<u>(24,143,399)</u>	<u>319,793,460</u>	<u>8,993,086</u>
<b>Other liabilities:</b>					
Compensated absences	2,435	-	1,827	4,262	-
Total other liabilities	<u>2,435</u>	<u>-</u>	<u>1,827</u>	<u>4,262</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$ 328,495,107</u>	<u>\$ 15,444,187</u>	<u>\$ (24,141,572)</u>	<u>\$ 319,797,722</u>	<u>\$ 8,993,086</u>

Debt service requirements to maturity are as follows:

Year Ended June 30	General Obligation Bonds		Total Requirements
	Principal	Interest	
2021	\$ 8,475,000	\$ 12,236,677	\$ 20,711,677
2022	8,955,000	12,839,228	21,794,228
2023	9,075,000	12,409,887	21,484,887
2024	9,505,000	11,962,261	21,467,261
2025	9,290,000	11,500,912	20,790,912
2026-2030	61,495,000	49,076,282	110,571,282
2031-2035	76,020,000	34,573,767	110,593,767
2036-2040	61,695,000	16,167,619	77,862,619
2041-2045	35,135,000	6,378,500	41,513,500
2046-2049	15,745,000	1,290,900	17,035,900
	<u>\$ 295,390,000</u>	<u>\$ 168,436,033</u>	<u>\$ 463,826,033</u>

**Build America Bonds**

In February 2009, as part of the American Recovery and Reinvestment Act of 2009, Congress added Sections 54AA and 6431 to the Internal Revenue Code of 1986, which permit state and local governments to obtain certain tax advantages when issuing taxable obligations that meet certain requirements of the Code and the related Treasury regulations. Such obligations are referred to as Build America Bonds.

In April 2010, the District issued Unlimited Tax Schoolhouse Bonds, Taxable Series 2010B Bonds in the amount of \$30,000,000 under the Build America Bonds program. Under this program, the District receives semi-annual subsidies equal to 35% of the interest it pays on the bonds. The subsidy payments received by the District will not be pledged as security for the payment of the Series 2010B Bonds and no holder of the Series 2010B Bonds will be entitled to a tax credit or any subsidy payment with respect to the Series 2010B Bonds. The District intends to use the subsidy payments for any lawful purpose, which may include payment of principal and interest on the Series 2010B Bonds. For fiscal year ended August 31, 2020, the District received \$295,828 in such subsidies. This includes a reduction of the 2019-20 subsidy payments by 5.9% due to federal sequestration. The amount received was recorded as federal revenue in the General Fund.

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**Accreted Interest on Capital Appreciation Bonds**

With capital appreciation bonds, the interest is paid upon maturity of the bonds. In order to properly reflect the amounts payable on these bonds, the annual interest is added to the long-term liabilities as accretion of interest on capital appreciation bonds.

The interest on these obligations will be paid upon maturity in the fiscal years ending 2023-2025. The values associated with these bonds are reflected in the following table:

	Maturity Value of Bonds	Stated Bond Principal Amount	Accreted Interest on Bonds	Accreted Value of Bond at Year-End
Unlimited tax schoolhouse bonds, series 2008	\$ 3,730,000	\$ 690,000	\$ 2,393,152	\$ 3,083,152
Total	<u>\$ 3,730,000</u>	<u>\$ 690,000</u>	<u>\$ 2,393,152</u>	<u>\$ 3,083,152</u>

**Defeased Debt**

In prior years, the District defeased certain general obligation debt by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District’s financial statements. At August 31, 2020, no previously refunded debt outstanding was considered defeased.

**Arbitrage**

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned had such investments been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five year anniversary date of the bond issue. The District has estimated that it has no arbitrage liability as of August 31, 2020.

**8. OPERATING LEASE**

Commitments under operating lease (non-capitalized) agreements for facilities and equipment are subject to fiscal funding clauses. As such, the agreements are cancelable and the District is therefore not obligated for minimum future rental payments as of August 31, 2020. Rental expenditures for the year ended August 31, 2020 approximated \$468,000.

**9. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLAN (OPEB)**

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

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

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

<b>Net OPEB Liability</b>	
Total OPEB Liability	\$ 48,583,247,239
Less: Plan Fiduciary Net Position	(1,292,022,349)
Net OPEB Liability	\$ 47,291,224,890
Net Position as percentage of Total OPEB Liability	2.66%

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic post-employment benefit changes; including automatic COLAs.

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

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

\*or surviving spouse

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

Texas Insurance Code, section 1575.202 establishes the state’s contribution rate which is 1.25% of the employee’s salary. Section 1575.203 establishes the active employee’s rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than .25% or not more than .75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor:

	<b>Contribution Rates</b>			
	<b>2019</b>		<b>2020</b>	
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%	
	<b>Measurement Year August 31, 2019</b>		<b>Fiscal Year August 31, 2020</b>	
Employer Contributions	\$	630,470	\$	682,735
Member Contributions	\$	498,321	\$	545,961
NECE On-Behalf Contributions	\$	837,103	\$	1,607,113

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

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

House Bill 1 passed and provided TRS care supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$230,756,971. For the fiscal year 2020, the District's proportionate share of \$204,842 is reported in the fund level financial statements as an on-behalf contribution as required by GASB 85 and determined using GASB 75 TRS-Care proportionate share allocation.

The State's on-behalf contribution is recorded as revenues and expenditures/expenses in the financial statements.

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

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

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

*Additional Actuarial Methods and Assumptions:*

Valuation Date	August 31, 2018, rolled forward to August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.63% as of August 31, 2019
Aging Factors	Based on plan specific experience
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%*
Election Rates	Normal Retirement: 65% participation prior to age 65 and 50% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc Post-Employment Benefit Changes	None

\*includes inflation at 2.30%

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

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

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

*Discount Rate.* A single discount rate of 2.63% was used to measure the total OPEB liability. There was a decrease of 1.06% in the discount rate since the previous year. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount

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rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, the municipal bond rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

*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 (2.63%) in measuring the Net OPEB Liability:

	1 % Decrease in Discount Rate (1.63%)	Discount Rate (2.63%)	1% Increase in Discount Rate (3.63%)
District's proportionate share of the net OPEB liability	\$ 50,683,570	\$ 41,980,199	\$ 35,171,544

*OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs.* At August 31, 2020, the District reported a liability of \$41,980,199 for its proportionate share of the TRS' Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collective net OPEB liability	\$ 41,980,199
State's proportionate share that is associated with the District	55,782,298
Total	\$ 97,762,497

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

For the fiscal years ended August 31, 2020 and 2019, the District's proportion of the collective Net OPEB Liability was as follows:

2020	2019	
Measurement Year 8/31/2019	Measurement Year 8/31/2018	Increase/(Decrease)
0.0887695384%	0.0865904008%	0.0021791376%

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed 8.5% rate is used.

1% Decrease in Healthcare Trend Rate (7.5%)	Current Single Healthcare Trend Rate (8.5%)	1% Increase in Healthcare Trend Rate (9.5%)
\$ 34,245,974	\$ 41,980,199	\$ 52,340,509

*Changes Since the Prior Actuarial Valuation.* The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period:

- The discount rate changed from 3.69% as of August 31, 2018 to 2.63% as of August 31, 2019. This change increased the TOL.
- The healthcare trend rates were reset to better reflect the plan's anticipated experience. This change increased the TOL.

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- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the TOL.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%. These changes decreased the TOL.
- There were no changes in benefit terms since the prior measurement date

For the year ended August 31, 2020, the District recognized OPEB expense of \$1,470,192 and revenue of \$1,470,192 for support provided by the State.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 2,059,486	\$ 6,869,615
Changes in Actuarial Assumptions	2,331,673	11,291,644
Net Difference Between Projected and Actual Investment Earnings	4,529	-
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	3,094,628	-
District Contributions Paid to TRS Subsequent to the Measurement Date	682,735	-
Total	<u>\$ 8,173,051</u>	<u>\$ 18,161,259</u>

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

Year Ended June 30:	OPEB Expense Amount
2021	\$ (1,897,855)
2022	(1,897,855)
2023	(1,899,321)
2024	(1,900,159)
2025	(1,899,930)
Thereafter	(1,175,823)
	<u>\$ (10,670,943)</u>

**10. MEDICARE PART D – ON BEHALF PAYMENTS**

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for 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. Subsidy payments made on behalf of the District for fiscal years 2020, 2019, and 2018 were \$399,717, \$282,162, and \$218,306 respectively.

**11. DEFINED BENEFIT PENSION PLAN**

*Plan Description.* The District participates in the TRS, a cost-sharing multiple employer defined benefit pension plan that has a special funding situation. The pension plan is administered by TRS. It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67, and Texas Government Code, Title 8, Subtitle C. The pension plan 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

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Texas Constitution. The pension plan’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 pension plan.

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

Components of the net pension liability of the pension plan are as of August 31, 2019 are as follows:

<b>Net Pension Liability</b>	<b>Total</b>
Total Pension Liability	\$ 209,961,325,288
Less: Plan Fiduciary Net Position	<u>(157,978,199,075)</u>
Net Pension Liability	<u>\$ 51,983,126,213</u>
Net Position as percentage of Total Pension Liability	75.24%

*Benefits Provided.* TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity. (Members who are grandfathered use the three highest annual salaries). 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 or exceeds 80 years. Early retirement is at age 55 with 5 years of service credit or any age below 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs, can be granted by the Texas Legislature as noted in the Plan description above.

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS’ unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

In May, 2019, the 86th Texas Legislature approved the TRS Pension Reform Bill (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, allowed the legislature to approve funding for a 13th check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

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

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

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		<b>Contribution Rates</b>	
		<b>2019</b>	<b>2020</b>
Member		7.7%	7.7%
Non-Employer Contributing Entity (State)		6.8%	6.8%
Employers		6.8%	6.8%
		<b>Measurement Year August 31, 2019</b>	<b>Fiscal Year August 31, 2020</b>
Employer Contributions	\$	2,416,127	\$ 2,820,650
Member Contributions	\$	5,903,520	\$ 6,467,570
NECE On-Behalf Contributions	\$	3,576,416	\$ 4,442,362

Contributors to the pension plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA). The State's on-behalf contribution is recorded as revenues and expenditures/expenses in the financial statements.

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the pension plan an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension plan 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.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

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

- When employing a retiree of the TRS, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.
- When a school district does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees. This surcharge was in effect through fiscal year 2019 and was replaced with the Public Education Employer Contribution explained above.

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*Actuarial Assumptions.* The total pension plan liability in the August 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

	August 31, 2018 rolled forward to
Valuation Date	August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term Expected Rate	7.25%
Municipal Bond Rate* as of August 2019	2.63*
Last year ending August 31 in Projection Period (100 years)	2116
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc Post-employment Benefit Changes	None

\*Source: 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".

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

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

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

The long-term rate of return on pension plan investments is 7.25%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2019 are summarized below:

Asset Class	FY 2019 Target Allocation <sup>1</sup>	New Target Allocation <sup>2</sup>	Long-Term Expected Geometric Real Rate of Return <sup>3</sup>
Global Equity			
USA	18.0%	18.0%	6.4%
Non-U.S. Developed	13.0%	13.0%	6.3%
Emerging Markets	9.0%	9.0%	7.3%
Directional Hedge Funds	4.0%	-	-
Private Equity	13.0%	14.0%	8.4%
Stable Value			
U.S. Treasuries <sup>4</sup>	11.0%	16.0%	3.1%
Stable Value Hedge Funds	4.0%	5.0%	4.5%
Absolute Return	0.0%	0.0%	0.0%
Real Return			
Global Inflation-Linked Bonds <sup>4</sup>	3.0%	-	-
Real Estate	14.0%	15.0%	8.5%
Energy, Natural Resources and Infrastructure	5.0%	6.0%	7.3%
Commodities	0.0%	0.0%	0.0%
Risk Parity			
Risk Parity	5.0%	8.0%	5.8%/6.5% <sup>5</sup>
Leverage			
Cash	1.0%	2.0%	2.5%
Asset Allocation Leverage	-	-6.0%	2.7%
Expected Return	<u>100%</u>	<u>100%</u>	<u>7.23%</u>

<sup>1</sup> Target allocations are based on the Strategic Asset Allocation as of FY2019

<sup>2</sup> New allocations are based on the Strategic Asset Allocation to be implemented FY2020

<sup>3</sup> 10-Year annualized geometric nominal returns include the real rate of return and inflation of 2.1%

<sup>4</sup> New target allocation groups Government Bonds within the stable value allocation. This includes global sovereign nominal and inflation-linked bonds

<sup>5</sup> 5.8% (6.5%) return expectation corresponds to Risk Parity with a 10% (12%) target volatility

*Discount Rate Sensitivity Analysis.* The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (7.25%) in measuring the Net Pension Liability:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
District's proportionate share of the net pension liability	\$ 55,114,828	\$ 35,855,315	\$ 20,251,392

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At August 31, 2020, the District reported a net pension liability of \$35,855,315 for its proportionate share of the TRS' net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 35,855,315
State's proportionate share that is associated with the District	<u>53,118,503</u>
Total	<u>\$ 88,973,818</u>

The net pension liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
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The District's proportion of the net pension liability was based on the District's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2018 through August 31, 2019.

For the fiscal years ended August 31, 2020 and 2019, the District's proportion of the collective net pension liability was as follows:

2020	2019	
Measurement Year 8/31/2019	Measurement Year 8/31/2018	Increase/(Decrease)
0.0689749106%	0.0669020260%	0.0020728846%

*Changes Since the Prior Actuarial Valuation.*

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected in the actuarial assumptions.
- The Texas legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever is less.

For the year ended August 31, 2020, the District recognized pension expense of \$8,344,168 and revenue of \$8,344,168 for support provided by the State in the government-wide financial statements.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 150,624	\$ 1,244,953
Changes in Actuarial Assumptions	11,124,080	4,596,996
Difference Between Projected and Actual Investment Earnings	360,028	-
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	4,107,812	425
District Contributions Paid to TRS Subsequent to the Measurement Date	2,820,650	-
Total	\$ 18,563,194	\$ 5,842,374

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

Year Ended August 31:	Pension Expense Amount
2021	\$ 2,526,214
2022	2,117,267
2023	2,551,874
2024	2,256,502
2025	733,837
Thereafter	(285,524)
	\$ 9,900,170

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2020**

**12. OTHER POST EMPLOYMENT BENEFITS**

The District does not provide post employment healthcare benefits except those mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA) and TRS Care described above (Note 9). The requirements established by COBRA are fully funded by former employees who elect coverage under the Act, and no direct costs are incurred by the District.

**13. RISK MANAGEMENT**

**General**

The District is exposed to various risks of loss related to property/liability losses for which the District carries commercial insurance.

In addition, the District participated in the following TASB Risk Management Fund (the Fund) programs:

- Auto Liability
- Auto Physical Damage
- Legal Liability
- Privacy & Information Security

The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

The Fund purchases stop-loss coverage for protection against catastrophic and larger than anticipated claims for its Auto, Liability and Property Programs. The terms and limits of the stop-loss program vary by line of coverage. The Fund uses the services of an independent actuary to determine the adequacy of reserves and fully funds those reserves. For the year ended August 31, 2020, the Fund anticipates that Dickinson ISD has no additional liability beyond the contractual obligations for payment of contributions.

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

**Unemployment Compensation Pool**

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

The Fund meets its quarterly obligation to the Texas Workforce Commission. Expenses are accrued monthly until the quarterly payment has been made. Expenses can be reasonably estimated; therefore, there is no need for specific or aggregate stop loss coverage for the Unemployment Compensation pool. For the year ended August 31, 2020, the Fund anticipates that Dickinson ISD has no additional liability beyond the contractual obligation for payment of contribution.

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

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
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**Health Insurance**

The District participates in the Teacher Retirement System of Texas Active Care health care coverage program. This program is a statewide program for public education employees established by the 77<sup>th</sup> Texas Legislature.

**Workers' Compensation**

The District participates in the Texas Educational Insurance Association, a public entity risk pool operating as a common risk management and insurance program for member school districts. However, the District is a reimbursing member whereby it does not pay premiums but pays for claims and the cost of handling claims. As such, the District self-insures its worker's compensation claims which are administered by a third party, Claims Administrative Services, Inc.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities also include an estimated amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claims settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from stop-loss or subrogation, are another component of the claims liability estimate. An excess coverage insurance policy covers individual claims in excess of \$225,000 up to the statutory limits for any given claim. The following is a summary of the change in the balance of claims liabilities for workers' compensation for the years ended August 31, 2019, and 2020, respectively:

Fiscal Year	Beginning Balance	Claims Incurred	Claims Payments	Ending Balance
2019	\$ 766,599	\$ 508,746	\$ 340,594	\$ 934,751
2020	934,751	175,768	258,153	852,366

**14. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

At August 31, 2020, the District had commitments under construction contracts totaling approximately \$265,000.

The District utilizes encumbrance accounting in its governmental funds. Encumbrances represent commitments related to contracts not yet performed (executory contracts), and are used to control expenditures for the year and to enhance cash management. A school district often issues purchase orders or signs contracts for the purchase of goods and services to be received in the future. At the time these commitments are made, which in its simplest form means when a purchase order is prepared, the appropriate accounts are checked for available funds. If an adequate balance exists, the amount of the order is immediately charged to the account to reduce the available balance for control purposes.

Prior to the end of the year, every effort should be made to liquidate outstanding encumbrances. When encumbrances are outstanding at year end, the District likely will honor the open purchase orders or contracts that support the encumbrances. For reporting purposes, outstanding encumbrances are not considered expenditures for the fiscal year, only a commitment to expend resources. If the District allows encumbrances to lapse, even though it plans to honor encumbrances, the appropriations authority expires and the items represented by the encumbrances are usually reappropriated in the following year's budget. Open encumbrances at fiscal year end are included in restricted, committed, or assigned fund balance, as appropriate.

At August 31, 2020, certain amounts which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Significant encumbrances included in governmental fund balances are as follows:

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2020**

Encumbrances Included in the Following Fund Balance:

Fund	Restricted	Committed	Assigned	Total
General	\$ -	\$ -	\$ 541,965	\$ 541,965
Capital Projects	462,998	-	-	462,998
Nonmajor Governmental Funds	161,488	11,168	-	172,656
Total	<u>\$ 624,486</u>	<u>\$ 11,168</u>	<u>\$ 541,965</u>	<u>\$ 1,177,619</u>

**15. CONTINGENT LIABILITIES**

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

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

**16. SHARED SERVICE ARRANGEMENTS / JOINT VENTURES**

The District is the fiscal agent for a Shared Service Arrangement (“SSA”), which provides educational services to students of member districts. In addition to the District, other member districts include Texas City ISD, Hitchcock ISD, Galveston ISD, and Clear Creek ISD. All services are provided by the fiscal agent. The member districts provide the funds to the fiscal agent. The District also receives funding from Galveston County for the program. 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 No. 446, Shared Services Arrangements – Transforming Lives Cooper using Model 3 in SSA section of the FASRG. Expenditures of the SSA are summarized below:

Dickinson Independent School District	\$ 10,519
Texas City Independent School District	<u>3,506</u>
	14,025
Galveston County (mandatory placement by judicial system)	77,294
Dickinson Independent School District (Per Capita Apportionment)	<u>41,264</u>
	<u>\$ 132,583</u>

The District is the fiscal agent for a Shared Service Arrangement (“SSA”), which provides educational services for students of member districts. In addition to the District, other member districts include Texas City ISD, Santa Fe ISD, Galveston ISD, Friendswood ISD, and Hitchcock ISD. 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 No. 447, Shared Services Arrangements – Coastal Alternative Program using Model 3 in SSA section of the FASRG. Expenditures of the SSA are summarized below:

Dickinson Independent School District	\$ 107,290
Texas City Independent School District	114,581
Santa Fe Independent School District	65,235
Galveston Independent School District	150,213
Hitchcock Independent School District	<u>36,680</u>
	<u>\$ 473,999</u>

The District is the fiscal agent for a Shared Service Arrangement (“SSA”), which provides disciplinary alternative education services for students within Galveston County. All services are provided by the fiscal agent. Galveston County provides the funds to the fiscal agent. The District also receives funding from the State of Texas based on student attendance data. The District accounts for the program in Fund No. 448, Shared Services Arrangements –

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2020**

Galveston County Detention Boot C. using Model 3 in SSA section of the FASRG. Expenditures of the SSA are summarized below:

Galveston County (mandatory placement by judicial system)	\$ 120,940
Dickinson Independent School District (Per Capita Apportionment)	<u>112,252</u>
	<u>\$ 233,192</u>

The District is the fiscal agent for a Shared Service Arrangement (“SSA”), which provides an educational environment for all students that ensures academic growth, emotional well-being, and positive social behaviors. All services are provided by the fiscal agent. Galveston County provides the funds to the fiscal agent. The District also receives funding from the State of Texas based on student attendance data. The District accounts for the program in Fund No. 449, Shared Services Arrangements – JJAEP Juvenile Justice AEP using Model 3 in SSA section of the FASRG. Expenditures of the SSA are summarized below:

Galveston County (mandatory placement by judicial system)	\$ 136,604
	<u>\$ 136,604</u>

**17. RELATED ORGANIZATIONS**

The Dickinson ISD Education Foundation (“Foundation”), a non-profit entity which was organized in 2007 to provide funds for District teaching and education programs, is a “related organization” as defined by GASB Statement No. 61. The members of the Board of Directors of the Foundation serve without financial compensation. The operations of the Foundation are not financially significant to the overall operations of the District, and therefore are not reported in the District’s financial statements.

**18. PRIOR PERIOD ADJUSTMENT**

In fiscal year 2020, the District implemented GASB Statement No. 84, *Fiduciary Activities*. As such, a prior period adjustment was necessary to restate net position for custodial funds as follows:

	Custodial Funds
<b>Beginning Net Position - As Originally Stated</b>	\$ -
Restatement due to :	
Change in accounting principle	<u>797,594</u>
<b>Beginning Net Position - As Restated</b>	<u>\$ 797,594</u>

**19. COVID-19 PANDEMIC IMPACTS**

A novel strain of coronavirus (COVID-19) was spread to the United States of America in January and February 2020. In March 2020, the World Health Organization declared the COVID-19 outbreak a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the District’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our students, employees, and vendors all of which are uncertain and cannot be predicted.

While this school year has created unique challenges, the financial position of the District has remained stable. As of the date of these financial statements, COVID-19 had not materially affected results of operations in 2020. However, the impact of response efforts on future operations are unknown and cannot be predicted.

**20. SUBSEQUENT EVENTS**

In preparing the financial statements, the District has evaluated subsequent events through January 6, 2021, the date the financials were available to be issued.

# **REQUIRED SUPPLEMENTARY INFORMATION**

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DICKINSON INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ 42,656,827	\$ 42,988,827	\$ 44,474,110	\$ 1,485,283
5800 State Program Revenues	58,506,538	58,806,538	60,150,983	1,344,445
5900 Federal Program Revenues	2,685,000	2,685,000	3,020,812	335,812
5020 Total Revenues	103,848,365	104,480,365	107,645,905	3,165,540
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	67,256,031	66,323,800	63,129,607	3,194,193
0012 Instructional Resources and Media Services	1,323,188	1,419,157	1,260,980	158,177
0013 Curriculum and Instructional Staff Development	1,004,566	1,071,632	872,980	198,652
0021 Instructional Leadership	1,503,919	1,649,481	1,452,272	197,209
0023 School Leadership	6,803,367	6,900,456	6,590,500	309,956
0031 Guidance, Counseling, and Evaluation Services	3,146,697	3,166,982	2,959,445	207,537
0032 Social Work Services	192,607	291,707	185,459	106,248
0033 Health Services	1,128,346	1,253,469	1,085,300	168,169
0034 Student (Pupil) Transportation	6,103,566	6,457,487	5,731,839	725,648
0035 Food Services	-	57,150	56,240	910
0036 Extracurricular Activities	2,678,175	2,877,996	2,195,641	682,355
0041 General Administration	3,936,804	3,575,486	3,187,805	387,681
0051 Facilities Maintenance and Operations	13,760,144	14,183,698	11,702,973	2,480,725
0052 Security and Monitoring Services	1,052,371	1,348,702	976,430	372,272
0053 Data Processing Services	1,764,166	1,816,224	1,565,153	251,071
0061 Community Services	576,564	627,542	481,494	146,048
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	3,750,000	3,643,388	106,612
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	107,449	154,449	104,449	50,000
0095 Payments to Juvenile Justice Alternative Ed. Prg.	170,000	170,000	116,084	53,916
0099 Other Intergovernmental Charges	-	573,000	462,749	110,251
6030 Total Expenditures	112,507,960	117,668,418	107,760,788	9,907,630
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,659,595)	(13,188,053)	(114,883)	13,073,170
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	5,000	5,000	2,219	(2,781)
1200 Net Change in Fund Balances	(8,654,595)	(13,183,053)	(112,664)	13,070,389
0100 Fund Balance - September 1 (Beginning)	56,034,139	56,034,139	56,034,139	-
3000 Fund Balance - August 31 (Ending)	\$ 47,379,544	\$ 42,851,086	\$ 55,921,475	\$ 13,070,389

DICKINSON INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE YEAR ENDED AUGUST 31, 2020

	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Pension Liability (Asset)	0.068974911%	0.066902026%	0.066275191%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 35,855,315	\$ 36,824,499	\$ 21,191,236
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	53,118,503	56,971,997	33,242,675
Total	<u>\$ 88,973,818</u>	<u>\$ 93,796,496</u>	<u>\$ 54,433,911</u>
District's Covered Payroll	\$ 76,669,077	\$ 72,887,825	\$ 69,770,919
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	46.77%	50.52%	30.37%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.24%	73.74%	82.17%

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

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

FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
0.059139763%	0.0584185%	0.0385672%
\$ 22,348,037	\$ 20,650,162	\$ 10,301,832
36,555,766	33,736,578	27,944,567
<u>\$ 58,903,803</u>	<u>\$ 54,386,740</u>	<u>\$ 38,246,399</u>
\$ 61,334,317	\$ 56,717,701	\$ 52,899,723
36.44%	36.41%	19.47%
78.00%	78.43%	83.25%

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

	2020	2019	2018
Contractually Required Contribution	\$ 2,820,650	\$ 2,416,127	\$ 2,259,989
Contribution in Relation to the Contractually Required Contribution	(2,820,650)	(2,416,127)	(2,259,989)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 83,996,758	\$ 76,669,077	\$ 72,887,825
Contributions as a Percentage of Covered Payroll	3.36%	3.15%	3.10%

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.

	2017	2016	2015
\$	2,172,114	\$ 1,879,020	\$ 1,729,798
	(2,172,114)	(1,879,020)	(1,729,798)
\$	-	\$ -	\$ -
\$	69,770,919	\$ 61,334,317	\$ 56,717,701
	3.11%	3.06%	3.05%

DICKINSON INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
TEACHER RETIREMENT SYSTEM OF TEXAS  
FOR THE YEAR ENDED AUGUST 31, 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	0.088769538%	0.086590401%	0.082654371%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 41,980,199	\$ 43,235,380	\$ 35,943,285
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	55,782,298	62,783,385	54,775,000
Total	<u>\$ 97,762,497</u>	<u>\$ 106,018,765</u>	<u>\$ 90,718,285</u>
District's Covered Payroll	\$ 76,669,077	\$ 72,887,825	\$ 69,770,919
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	54.76%	59.32%	51.52%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	2.66%	1.57%	0.91%

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

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

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

	2020	2019	2018
Contractually Required Contribution	\$ 682,735	\$ 630,470	\$ 598,207
Contribution in Relation to the Contractually Required Contribution	(682,735)	(630,470)	(598,207)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 83,996,758	\$ 76,669,077	\$ 72,887,825
Contributions as a Percentage of Covered Payroll	0.81%	0.82%	0.82%

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.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
AUGUST 31, 2020**

**Notes to Schedules of Revenues, Expenditures, and Changes in Fund Balance**

*Budgetary Information*

The District adopts an “appropriated budget” for the General Fund, the Debt Service Fund, and the Child Nutrition Fund using the same method of accounting as for financial reporting, as required by law. The remaining Special Revenue Funds (primarily federal grant programs) utilize a managerial type budget approved at the fund level by the Board of Trustees upon acceptance of the grants. These grants are subject to Federal, State and locally imposed length budgets and monitoring through submission of reimbursement reports.

Expenditures may not legally exceed budgeted appropriations at the function or activity level. Expenditure requests which would require an increase in total budgeted appropriations must be approved by the Trustees through formal budget amendment. State law prohibits trustees from making budget appropriations in excess of funds available or estimated revenues. State law also prohibits amendment of the budget after fiscal year end. Supplemental appropriations were made to the General Fund during the fiscal year ended August 31, 2020.

The administrative level at which responsibility for control of budgeted appropriations begins is at the organizational level within each function of operations. The finance department reviews closely the expenditure requests submitted by the various organizational heads (principal and department heads) throughout the year to ensure proper spending compliance. No public funds of the District shall be expended in any manner other than as provided for in the budget adopted by the Board of Trustees.

The official school budget was prepared for adoption for budgeted governmental fund types by August 31, 2019. The budget was adopted by the Board of Trustees at a duly advertised public meeting prior to the expenditure of funds. The final amended budget is filed with the Texas Education Agency (TEA) through inclusion in the annual financial and compliance report.

Encumbrance accounting is utilized in all government fund types. Encumbrances for goods and purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at year-end and encumbrances outstanding at that time are appropriately provided for in the subsequent year’s budget.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
AUGUST 31, 2020**

**Notes to Schedule of the District's Proportionate Share of the Net Pension Liability**

*Changes of Assumptions*

- The single discount rate as of August 31, 2018 was a blended rate of 6.907% and that has changed to the long-term rate of return of 7.25% as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected in the actuarial assumptions.
- The Texas legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever is less.

**Notes to Schedule of the District's Proportionate Share of the Net OPEB Liability**

*Changes of Assumptions*

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

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

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# COMBINING SCHEDULES

DICKINSON INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2020

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool
<b>ASSETS</b>			
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -
1240 Due from Other Governments	190,882	135,101	5,237
1260 Due from Other Funds	-	-	-
1290 Other Receivables	314	-	-
1300 Inventories	-	-	-
1000 Total Assets	<u>\$ 191,196</u>	<u>\$ 135,101</u>	<u>\$ 5,237</u>
<b>LIABILITIES</b>			
2110 Accounts Payable	\$ 18,240	\$ 12,916	\$ -
2160 Accrued Wages Payable	-	1,192	-
2170 Due to Other Funds	172,956	120,993	5,237
2300 Unearned Revenue	-	-	-
2000 Total Liabilities	<u>191,196</u>	<u>135,101</u>	<u>5,237</u>
<b>FUND BALANCES</b>			
Nonspendable Fund Balance:			
3410 Inventories	-	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
Committed Fund Balance:			
3545 Other Committed Fund Balance	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 191,196</u>	<u>\$ 135,101</u>	<u>\$ 5,237</u>

240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER -School Emergency Relief	276 Title I - SIP Academy Grant	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives
\$ 887,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,316
8,697	36,402	54,248	16,104	1,865,810	6,984	4,769	-
31,401	-	-	-	-	-	-	-
2,440	-	-	1,160	-	-	-	-
370,673	-	-	-	-	-	-	-
<u>\$ 1,300,582</u>	<u>\$ 36,402</u>	<u>\$ 54,248</u>	<u>\$ 17,264</u>	<u>\$ 1,865,810</u>	<u>\$ 6,984</u>	<u>\$ 4,769</u>	<u>\$ 8,316</u>
\$ 101,802	\$ -	\$ 9,313	\$ 1,295	\$ -	\$ -	\$ 1,195	\$ -
61,686	-	-	-	-	-	-	-
17,895	36,402	44,935	15,969	1,865,810	6,984	3,574	-
174,912	-	-	-	-	-	-	8,316
<u>356,295</u>	<u>36,402</u>	<u>54,248</u>	<u>17,264</u>	<u>1,865,810</u>	<u>6,984</u>	<u>4,769</u>	<u>8,316</u>
195,760	-	-	-	-	-	-	-
748,527	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>944,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,300,582</u>	<u>\$ 36,402</u>	<u>\$ 54,248</u>	<u>\$ 17,264</u>	<u>\$ 1,865,810</u>	<u>\$ 6,984</u>	<u>\$ 4,769</u>	<u>\$ 8,316</u>

DICKINSON INDEPENDENT SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2020

Data Control Codes	410 State Instructional Materials	429 Other State Special Revenue Funds	461 Campus Activity Funds	459 Other SSA Special Revenue Funds
<b>ASSETS</b>				
1110 Cash and Cash Equivalents	\$ 417,922	\$ 90,130	\$ 925,213	\$ -
1240 Due from Other Governments	83,066	703,667	-	244,287
1260 Due from Other Funds	-	-	-	-
1290 Other Receivables	-	-	705	-
1300 Inventories	-	-	-	-
1000 Total Assets	<u>\$ 500,988</u>	<u>\$ 793,797</u>	<u>\$ 925,918</u>	<u>\$ 244,287</u>
<b>LIABILITIES</b>				
2110 Accounts Payable	\$ 500,988	\$ 86,187	\$ 94,266	\$ -
2160 Accrued Wages Payable	-	1,232	-	-
2170 Due to Other Funds	-	617,480	2,871	242,182
2300 Unearned Revenue	-	88,898	-	2,105
2000 Total Liabilities	<u>500,988</u>	<u>793,797</u>	<u>97,137</u>	<u>244,287</u>
<b>FUND BALANCES</b>				
Nonspendable Fund Balance:				
3410 Inventories	-	-	-	-
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
Committed Fund Balance:				
3545 Other Committed Fund Balance	-	-	828,781	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>828,781</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 500,988</u>	<u>\$ 793,797</u>	<u>\$ 925,918</u>	<u>\$ 244,287</u>

499 Other Local Special Revenue Funds	Total Nonmajor Governmental Funds
\$ 57,591	\$ 2,386,543
-	3,355,254
-	31,401
-	4,619
-	370,673
<u>\$ 57,591</u>	<u>\$ 6,148,490</u>
\$ 8,230	\$ 834,432
-	64,110
-	3,153,288
49,361	323,592
<u>57,591</u>	<u>4,375,422</u>
-	195,760
-	748,527
-	828,781
<u>-</u>	<u>1,773,068</u>
<u>\$ 57,591</u>	<u>\$ 6,148,490</u>

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

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool
<b>REVENUES:</b>			
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-
5900 Federal Program Revenues	2,142,545	1,968,035	26,458
5020 Total Revenues	<u>2,142,545</u>	<u>1,968,035</u>	<u>26,458</u>
<b>EXPENDITURES:</b>			
Current:			
0011 Instruction	1,945,212	1,340,641	26,458
0012 Instructional Resources and Media Services	-	-	-
0013 Curriculum and Instructional Staff Development	134,392	13,827	-
0021 Instructional Leadership	2,058	30,876	-
0023 School Leadership	23,014	1,056	-
0031 Guidance, Counseling, and Evaluation Services	-	441,140	-
0033 Health Services	-	37,391	-
0034 Student (Pupil) Transportation	-	-	-
0035 Food Services	-	-	-
0036 Extracurricular Activities	-	-	-
0041 General Administration	-	3,500	-
0051 Facilities Maintenance and Operations	-	-	-
0052 Security and Monitoring Services	-	-	-
0061 Community Services	37,869	-	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	-
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	-	99,604	-
6030 Total Expenditures	<u>2,142,545</u>	<u>1,968,035</u>	<u>26,458</u>
1200 Net Change in Fund Balance	-	-	-
0100 Fund Balance - September 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	266 ESSER -School Emergency Relief	276 Title I - SIP Academy Grant	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives
\$ 876,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220,037	-	-	-	-	-	-	7,830
3,863,211	120,610	319,680	136,245	1,865,809	6,984	183,041	-
4,959,619	120,610	319,680	136,245	1,865,809	6,984	183,041	7,830
-	116,377	-	100,078	1,865,809	6,984	60,260	-
-	1,994	-	-	-	-	-	-
-	-	244,280	34,717	-	-	22,715	7,830
-	1,989	127	602	-	-	-	-
-	250	71,026	-	-	-	624	-
-	-	689	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,364	-
5,143,891	-	-	-	-	-	-	-
-	-	-	-	-	-	200	-
-	-	-	-	-	-	-	-
29,782	-	-	-	-	-	-	-
-	-	-	-	-	-	80,945	-
-	-	3,558	848	-	-	1,933	-
195,894	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,369,567	120,610	319,680	136,245	1,865,809	6,984	183,041	7,830
(409,948)	-	-	-	-	-	-	-
1,354,235	-	-	-	-	-	-	-
\$ 944,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Data Control Codes	410 State Instructional Materials	429 Other State Special Revenue Funds	461 Campus Activity Funds	459 Other SSA Special Revenue Funds
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ 604,393	\$ 822,862
5800 State Program Revenues	1,128,404	811,131	-	153,516
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	<u>1,128,404</u>	<u>811,131</u>	<u>604,393</u>	<u>976,378</u>
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	1,128,404	37,479	159,069	704,373
0012 Instructional Resources and Media Services	-	-	14,438	-
0013 Curriculum and Instructional Staff Development	-	-	15,961	-
0021 Instructional Leadership	-	-	-	64,030
0023 School Leadership	-	-	30,329	207,975
0031 Guidance, Counseling, and Evaluation Services	-	-	500	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	607,480	30	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	358,328	-
0041 General Administration	-	-	1,000	-
0051 Facilities Maintenance and Operations	-	-	5,759	-
0052 Security and Monitoring Services	-	166,172	223	-
0061 Community Services	-	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
6030 Total Expenditures	<u>1,128,404</u>	<u>811,131</u>	<u>585,637</u>	<u>976,378</u>
1200 Net Change in Fund Balance	-	-	18,756	-
0100 Fund Balance - September 1 (Beginning)	<u>-</u>	<u>-</u>	<u>810,025</u>	<u>-</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 828,781</u>	<u>\$ -</u>

499 Other Local Special Revenue Funds	Total Nonmajor Governmental Funds
\$ 394,331	\$ 2,697,957
-	2,320,918
-	10,632,618
394,331	15,651,493
123,881	7,615,025
22,099	38,531
-	473,722
-	99,682
-	334,274
242,335	684,664
-	37,391
-	623,874
-	5,143,891
6,016	364,544
-	4,500
-	35,541
-	247,340
-	44,208
-	195,894
-	99,604
394,331	16,042,685
-	(391,192)
-	2,164,260
\$ -	\$ 1,773,068

DICKINSON INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 AUGUST 31, 2020

	865 Student Activity Account	876 Hospitality Fund	880 Education Foundation Fund	Total Custodial Funds
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 401,931	\$ 2,533	\$ 555,338	\$ 959,802
Other Receivables	3,403	-	-	3,403
Total Assets	<u>405,334</u>	<u>2,533</u>	<u>555,338</u>	<u>963,205</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	<u>24,447</u>	<u>2,533</u>	<u>5,857</u>	<u>32,837</u>
Total Liabilities	<u>24,447</u>	<u>2,533</u>	<u>5,857</u>	<u>32,837</u>
<b>NET POSITION</b>				
Restricted for Student Groups	380,887	-	-	380,887
Restricted for Others	-	-	549,481	549,481
Total Net Position	<u>\$ 380,887</u>	<u>\$ -</u>	<u>\$ 549,481</u>	<u>\$ 930,368</u>

DICKINSON INDEPENDENT SCHOOL DISTRICT  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	865 Student Activity Account	876 Hospitality Fund	880 Education Foundation Fund	Total Custodial Funds
<b>ADDITIONS:</b>				
Received from Student Groups	\$ 332,864	\$ -	\$ -	\$ 332,864
Earnings from Temporary Deposits	2,294	-	-	2,294
Contributions, Gifts and Donations	-	-	240,510	240,510
Miscellaneous Additions	-	-	55,214	55,214
Total Additions	<u>335,158</u>	<u>-</u>	<u>295,724</u>	<u>630,882</u>
<b>DEDUCTIONS:</b>				
Payroll Costs	-	-	4,125	4,125
Professional and Contracted Services	-	-	1,835	1,835
Supplies and Materials	-	-	1,672	1,672
Other Deductions	317,654	-	172,822	490,476
Total Deductions	<u>317,654</u>	<u>-</u>	<u>180,454</u>	<u>498,108</u>
Change in Net Position	17,504	-	115,270	132,774
Net Position - September 1 (Beginning)	-	-	-	-
Prior Period Adjustment	<u>363,383</u>	<u>-</u>	<u>434,211</u>	<u>797,594</u>
Net Position - August 31 (Ending)	<u>\$ 380,887</u>	<u>\$ -</u>	<u>\$ 549,481</u>	<u>\$ 930,368</u>

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# **COMPLIANCE SCHEDULES**

DICKINSON INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE  
 FISCAL YEAR ENDED AUGUST 31, 2020

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2011 and prior years	Various	Various	\$ Various
2012	1.040000	0.500000	2,286,305,260
2013	1.040000	0.500000	2,377,857,727
2014	1.040000	0.500000	2,649,688,574
2015	1.040000	0.500000	2,794,843,182
2016	1.040000	0.500000	2,916,730,130
2017	1.040000	0.500000	3,208,383,961
2018	1.040000	0.480000	3,678,159,013
2019	1.060000	0.460000	3,735,655,855
2020 (School year under audit)	0.970000	0.480000	4,178,050,483
1000 TOTALS			

(10) Beginning Balance 9/1/2019	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2020
\$ 661,691	\$ -	\$ 10,272	\$ 1,518	\$ (87,228)	\$ 562,673
84,743	-	2,096	1,008	218	81,857
188,734	-	11,935	5,738	(86,916)	84,145
203,196	-	10,704	5,146	(82,368)	104,978
274,172	-	42,265	20,320	(61,886)	149,701
305,798	-	59,462	28,588	(43,173)	174,575
384,883	-	113,430	54,534	(22,309)	194,610
505,372	-	154,380	71,253	52,893	332,632
1,278,367	-	425,643	184,713	(165,595)	502,416
-	60,581,732	39,752,408	19,671,294	-	1,158,030
<u>\$ 3,886,956</u>	<u>\$ 60,581,732</u>	<u>\$ 40,582,595</u>	<u>\$ 20,044,112</u>	<u>\$ (496,364)</u>	<u>\$ 3,345,617</u>

See Note 4 on page 40 for reconciliation to Exhibit C-1.

DICKINSON INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
 FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ 2,196,511	\$ 2,196,511	\$ 876,371	\$ (1,320,140)
5800 State Program Revenues	218,500	218,500	220,037	1,537
5900 Federal Program Revenues	6,045,000	6,057,000	3,863,211	(2,193,789)
5020 Total Revenues	8,460,011	8,472,011	4,959,619	(3,512,392)
<b>EXPENDITURES:</b>				
Current:				
0035 Food Services	8,325,511	8,400,417	5,143,891	3,256,526
0051 Facilities Maintenance and Operations	84,500	84,500	29,782	54,718
Capital Outlay:				
0081 Facilities Acquisition and Construction	50,000	393,453	195,894	197,559
6030 Total Expenditures	8,460,011	8,878,370	5,369,567	3,508,803
1200 Net Change in Fund Balances	-	(406,359)	(409,948)	(3,589)
0100 Fund Balance - September 1 (Beginning)	1,354,235	1,354,235	1,354,235	-
3000 Fund Balance - August 31 (Ending)	\$ 1,354,235	\$ 947,876	\$ 944,287	\$ (3,589)

DICKINSON INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - DEBT SERVICE FUND  
 FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ 20,312,430	\$ 20,312,430	\$ 20,444,676	\$ 132,246
5020 Total Revenues	20,312,430	20,312,430	20,444,676	132,246
<b>EXPENDITURES:</b>				
Debt Service:				
0071 Principal on Long-Term Debt	7,635,000	7,635,000	7,635,000	-
0072 Interest on Long-Term Debt	12,725,000	12,725,000	12,484,539	240,461
0073 Bond Issuance Cost and Fees	300,000	300,000	186,167	113,833
6030 Total Expenditures	20,660,000	20,660,000	20,305,706	354,294
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(347,570)	(347,570)	138,970	486,540
<b>OTHER FINANCING SOURCES (USES):</b>				
7901 Refunding Bonds Issued	-	13,000,000	12,965,000	(35,000)
7916 Premium or Discount on Issuance of Bonds	-	2,400,000	2,324,726	(75,274)
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(15,400,000)	(15,349,327)	50,673
7080 Total Other Financing Sources (Uses)	-	-	(59,601)	(59,601)
1200 Net Change in Fund Balances	(347,570)	(347,570)	79,369	426,939
0100 Fund Balance - September 1 (Beginning)	10,627,447	10,627,447	10,627,447	-
3000 Fund Balance - August 31 (Ending)	\$ 10,279,877	\$ 10,279,877	\$ 10,706,816	\$ 426,939

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# **FEDERAL AWARDS SECTION**

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**Start, Garcia & Stanley, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**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  
DICKINSON INDEPENDENT SCHOOL DISTRICT  
Dickinson, Texas

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dickinson Independent School District (the District) as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 6, 2021.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Start, Garcia & Stanley, LLC

Baytown, Texas  
January 6, 2021



**Start, Garcia & Stanley, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Trustees  
DICKINSON INDEPENDENT SCHOOL DISTRICT  
Dickinson, Texas

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

We have audited Dickinson Independent School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2020. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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

***Opinion on Each Major Federal Program***

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

***Report on Internal Control Over Compliance***

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

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

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

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

Start, Garcia & Stanley, LLC

Baytown, Texas  
January 6, 2021

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

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**I. SUMMARY OF AUDITORS' RESULTS**

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*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?                      yes           X           no

Significant deficiencies identified?                      yes           X           none reported

Noncompliance material to financial statements noted:                      yes           X           no

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?                      yes           X           no

Significant deficiencies identified?                      yes           X           none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?                      yes           X           no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	ESEA, Title I, Part A - Improving Basic Programs
84.425	Elementary & Secondary School Emergency Relief Fund

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

Auditee qualified as low-risk auditee?           X           yes                      no

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

**II. FINANCIAL STATEMENT FINDINGS**

None Noted

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None Noted

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2020**

**STATUS OF PRIOR YEAR FINDING**

None Noted

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED AUGUST 31, 2020**

**CORRECTIVE ACTION PLAN**

None Noted

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

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>DEPARTMENT OF THE TREASURY</b>			
<u>Passed Through State Dept. of Public Safety</u>			
Disaster Grants - FEMA Hurricane Reimbursements	97.036	4332DRTXP0000001	\$ 306,446
Total Passed Through State Dept. of Public Safety			306,446
<b>TOTAL DEPARTMENT OF THE TREASURY</b>			306,446
 <b>U.S. DEPARTMENT OF DEFENSE</b>			
<u>Direct Programs</u>			
Reserve Officer's Training Corp. (ROTC)	12.00	TX080083	66,420
Total Direct Programs			66,420
<b>TOTAL U.S. DEPARTMENT OF DEFENSE</b>			66,420
 <b>U.S. DEPARTMENT OF EDUCATION</b>			
<u>Passed Through State Department of Education</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010	20610101084901	2,216,463
*IDEA - Part B, Formula	84.027	206600010849016600	1,968,035
*IDEA - Part B, Preschool	84.173	206610010849016610	26,458
Total Special Education Cluster (IDEA)			1,994,493
Career and Technical - Basic Grant	84.048	20420006084901	120,610
Title III, Part A - English Language Acquisition	84.365	20671001084901	136,245
ESEA, Title II, Part A, Training and Recruiting	84.367	20694501084901	319,680
Title I SIP Academy Grant	84.377	17610740084901	6,984
Title IV, Part Subpart 1	84.410	20680101084091	141,630
Elementary & Secondary School Emergency Relief Fd	84.425	20521001084901	1,865,809
Project Serv Hurricane Recovery Grant	84.938	18510701084901	16,364
Texas Hurricane Homeless Youth	84.938	19513701084901	13,026
Total CFDA Number 84.938			29,390
LEP Summer School	84.369	69551902	12,021
Total Passed Through State Department of Education			6,843,325
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			6,843,325
 <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<u>Passed Through Texas Health and Human Services Com</u>			
Medicaid Administrative Claiming Program - MAC	93.778	529-08-0177-00008	87,015
Total Passed Through Texas Health and Human Services Com			87,015
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			87,015

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

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<u>Passed Through the State Department of Agriculture</u>			
*School Breakfast Program	10.553	71402001	1,152,656
*National School Lunch Program - Cash Assistance	10.555	71302001	2,457,383
*National School Lunch Prog. - Non-Cash Assistance	10.555	084901	253,172
Total CFDA Number 10.555			<u>2,710,555</u>
Total Child Nutrition Cluster			<u>3,863,211</u>
Total Passed Through the State Department of Agriculture			<u>3,863,211</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u>3,863,211</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 11,166,417</u>

\*Clustered Programs

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

1. The District utilizes the fund types specified in the Texas Education Agency's (TEA) *Financial Accountability System Resource Guide*.

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund.

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2020. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the SEFA presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

2. The District has not elected to use the 10% de minimis indirect costs rate under the Uniform Guidance.
3. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types and agency funds are accounted for using a current financial resources measurement focus. All federal grant funds are accounted for in the special revenue funds, a component of the governmental fund type. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods.

4. The District participates in numerous state and federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at August 31, 2020 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying financial statements for such contingencies.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2020**

5. Reconciliation of Federal Program Revenues:

Total Expenditures of Federal Awards	\$ 11,166,417
School Health and Related Services (SHARS)	1,864,392
E-Rate reimbursements	118,563
Propane Rebate	208,230
IRS interest subsidy	<u>295,828</u>
Total Federal Program Revenues	<u>\$ 13,653,430</u>

(Per TEA *Financial Accountability System Resource Guide* – SHARS reimbursements are not to be reported on Schedule of Expenditures of Federal Awards.)

6. After a Presidential-Declared Disaster, FEMA provides a Public Assistance Grant (Disaster Grants – Public Assistance – CFDA #97.036) to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The federal government reimburses in the form of cost-shared grants which require matching funds. For the year ended August 31, 2020, \$306,446 of approved eligible expenditures that were incurred in a prior year are included on the SEFA.

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021  
**Item Title:** Fall 2020 Demographic Update  
**Agenda Item:** Robert Cobb/Dr. Jeff Pack

**Background Information:**  
Rocky Gardiner from Zonda Education/Templeton Demographics will present the Fall 2020 Demographic Update.

**Recommendation:**  
Information Only

**Action Item:** \_\_\_\_\_ Yes  No



PROUD TRADITIONS, EXCITING FUTURES

**DICKINSON**

INDEPENDENT SCHOOL DISTRICT

# Demographic Update

## Fall 2020

TEMPLETON  
DEMOGRAPHICS

hanleywood | metrostudy



# Annual Enrollment Change

Year (Oct.)	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Growth	% Growth
2016/17	58	363	852	855	868	873	919	857	791	790	804	934	736	695	623	11,018		
2017/18	74	380	766	811	844	853	854	885	858	783	802	976	749	621	679	10,935	-83	-0.8%
2018/19	77	373	794	785	831	868	847	874	925	893	806	935	855	642	657	11,162	227	2.1%
2019/20	69	376	874	844	823	841	899	906	894	965	942	888	890	761	685	11,657	495	4.4%
2020/21	71	273	809	842	838	830	847	924	903	926	961	986	848	813	761	11,632	-25	-0.2%

Yellow Box = largest grade per year  
Green Box = second largest grade per year

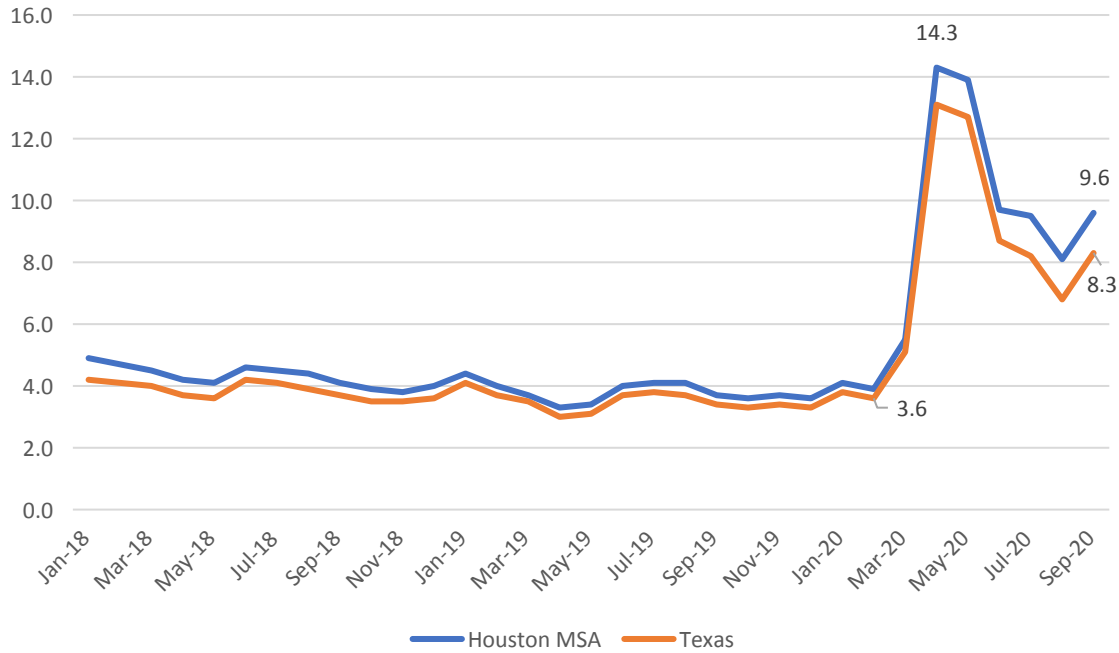
3-Year Avg.	0.989	0.905	1.021	1.017	1.022	1.016	1.012	1.040	1.022	1.040	1.027	1.105	0.928	0.887	1.042	1.018	1.031	1.033	0.990
	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Elem Avg.	MS Avg.	JH Avg.	HS avg.
2017/18	1.276	1.047	0.899	0.952	0.987	0.983	0.978	0.963	1.001	0.990	1.015	1.214	0.802	0.844	0.977	0.960	0.982	1.003	0.959
2018/19	1.041	0.982	1.037	1.025	1.025	1.028	0.993	1.023	1.045	1.041	1.029	1.166	0.876	0.857	1.058	1.021	1.034	1.035	0.989
2019/20	0.896	1.008	1.101	1.063	1.048	1.012	1.036	1.070	1.023	1.043	1.055	1.102	0.952	0.890	1.067	1.052	1.046	1.049	1.003
2020/21	1.029	0.726	0.926	0.963	0.993	1.009	1.007	1.028	0.997	1.036	0.996	1.047	0.955	0.913	1.000	0.980	1.012	1.016	0.979

- Enrollment in Dickinson ISD declined slightly last year as the pandemic impacted most districts in Texas
- The largest grade level drops in DISD were at PK and KG
- Strong housing in DISD likely helped the district as many other areas in the state saw 5%-6% student enrollment decline

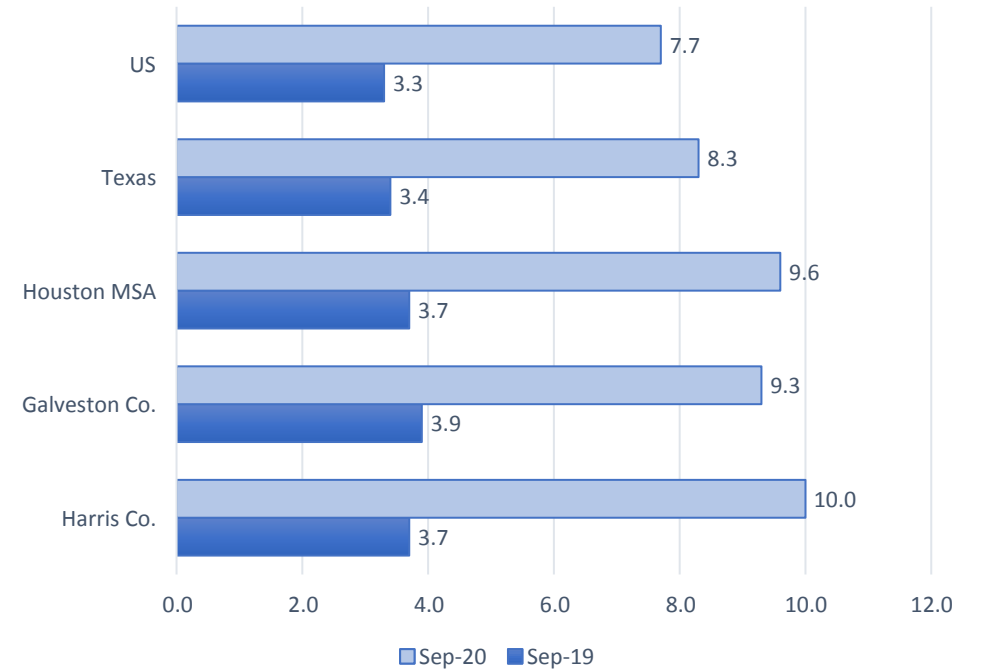


# Houston MSA Economic Update

### Unemployment Rates, Jan 2018 - Sept 2020



### Unemployment Rate, Year Over Year





# Houston New Home Ranking Report

## ISD Ranked by Annual Closings- 3Q20

Rank	District Name	Annual Starts	Annual Closings	Inventory	VDL	Future
1	Fort Bend ISD	3,442	3,759	1,626	2,731	11,265
2	Lamar CISD	4,200	3,673	2,190	4,065	22,763
3	Conroe ISD	3,164	3,181	1,633	4,372	20,531
4	Katy ISD	3,025	2,938	1,531	2,960	16,914
5	Cypress-Fairbanks ISD	2,806	2,914	1,300	2,309	13,537
6	Houston ISD	2,273	2,523	2,032	3,018	12,564
7	Humble ISD	1,869	1,720	1,079	2,059	4,615
8	Alvin ISD	1,626	1,560	885	2,820	17,954
9	Tomball ISD	1,495	1,444	764	1,487	5,035
10	New Caney ISD	871	867	498	1,274	4,505
11	Clear Creek ISD	706	835	283	446	3,541
12	Klein ISD	601	764	263	780	1,137
13	Magnolia ISD	898	725	537	1,464	9,355
14	Willis CISD	747	607	426	1,920	10,311
15	Spring Branch ISD	590	602	478	1,231	1,111
16	Waller ISD	646	555	356	796	26,611
17	Dickinson ISD*	629	542	407	1,086	8,670
18	Spring ISD	638	420	320	571	8,250
19	Goose Creek CISD	474	416	253	786	2,268
20	Barbers Hill ISD	438	383	255	382	564

\*Based on additional research by Templeton Demographics staff and excluding portions of developments that fall outside of Dickinson ISD boundary





# ISD New Home Starts and Closings by Quarter



Starts	2015	2016	2017	2018	2019	2020 YTD
1Q	71	79	104	103	118	115
2Q	94	91	172	219	154	146
3Q	122	111	161	169	134	220
4Q	105	74	119	205	148	
Total	392	355	556	696	554	481

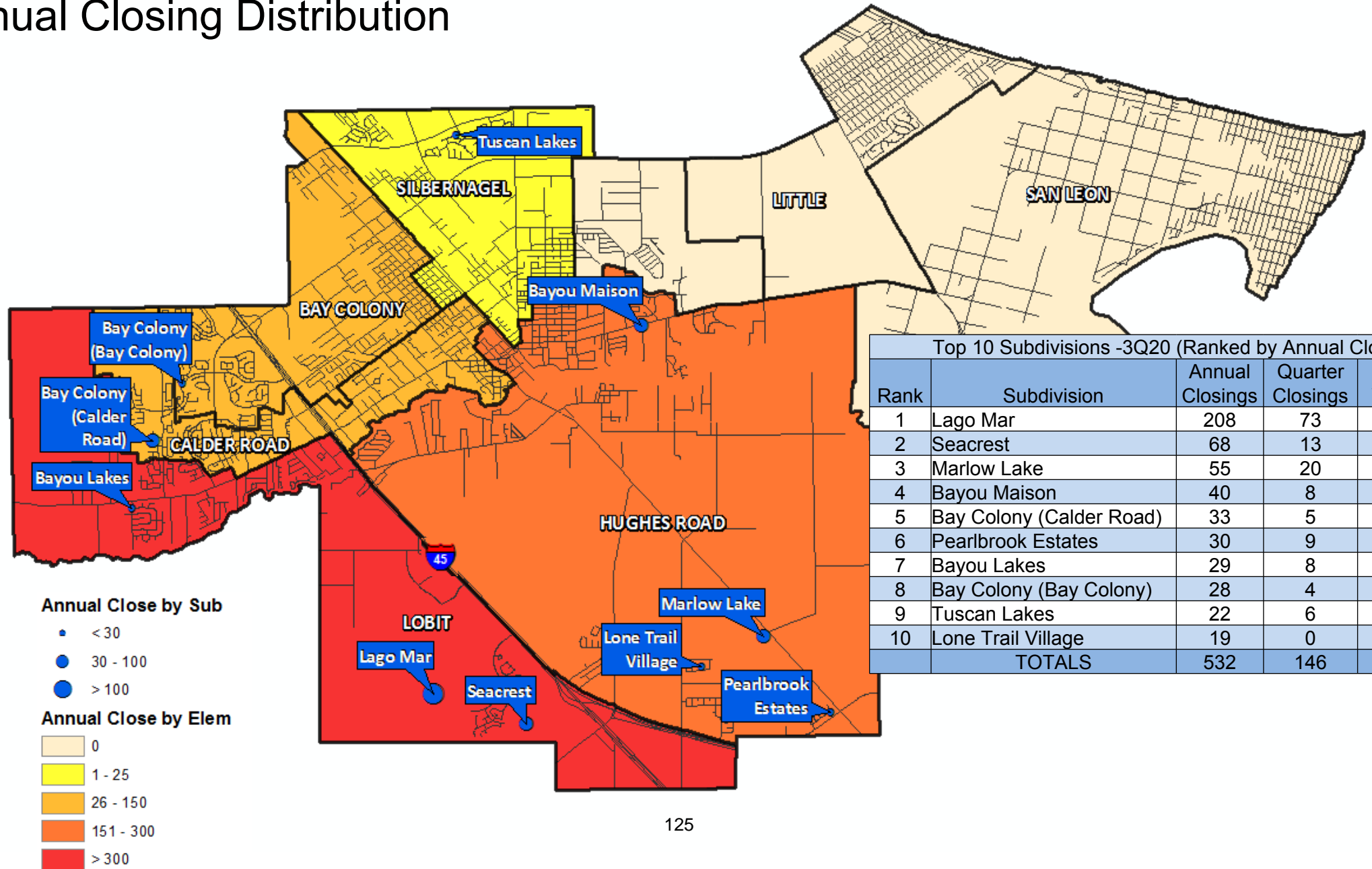
Closings	2015	2016	2017	2018	2019	2020 YTD
1Q	117	122	70	120	137	121
2Q	85	107	66	146	160	139
3Q	60	97	152	196	171	153
4Q	114	88	111	135	129	
Total	376	414	399	597	597	413

\*Adjusted based on additional research by Templeton Demographics staff



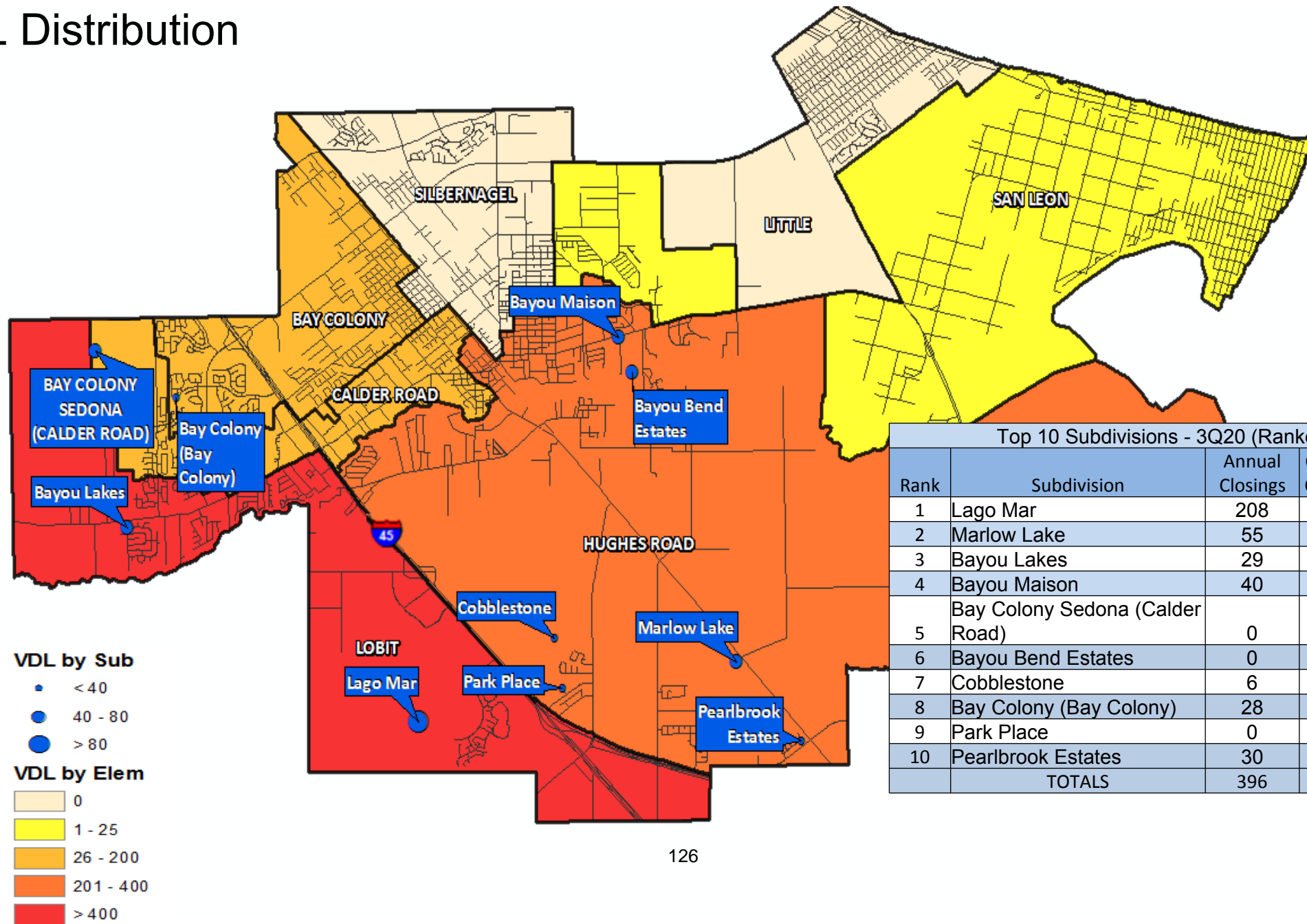


# Annual Closing Distribution



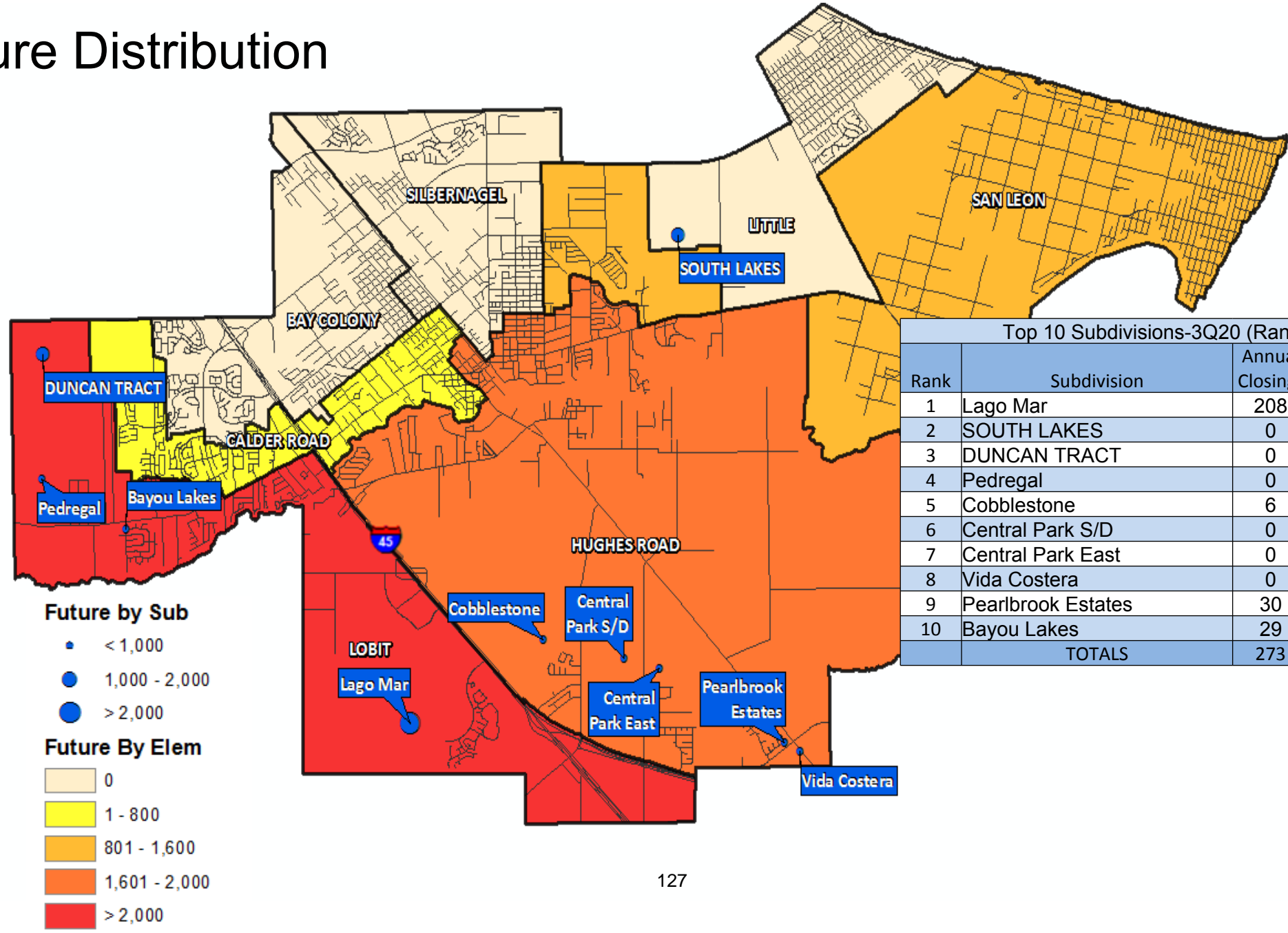


# VDL Distribution





# Future Distribution



- Future by Sub**
- < 1,000
  - 1,000 - 2,000
  - > 2,000
- Future By Elem**
- 0
  - 1 - 800
  - 801 - 1,600
  - 1,601 - 2,000
  - > 2,000

Rank	Subdivision	Annual Closings	Quarter Closings	VDL	Future
1	Lago Mar	208	73	650	2,744
2	SOUTH LAKES	0	0	0	1,500
3	DUNCAN TRACT	0	0	0	1,429
4	Pedregal	0	0	0	648
5	Cobblestone	6	6	32	518
6	Central Park S/D	0	0	0	370
7	Central Park East	0	0	0	357
8	Vida Costera	0	0	0	224
9	Pearlbrook Estates	30	9	15	222
10	Bayou Lakes	29	8	69	189
TOTALS		273	96	766	8,201





# New Housing Activity by Elementary Zone

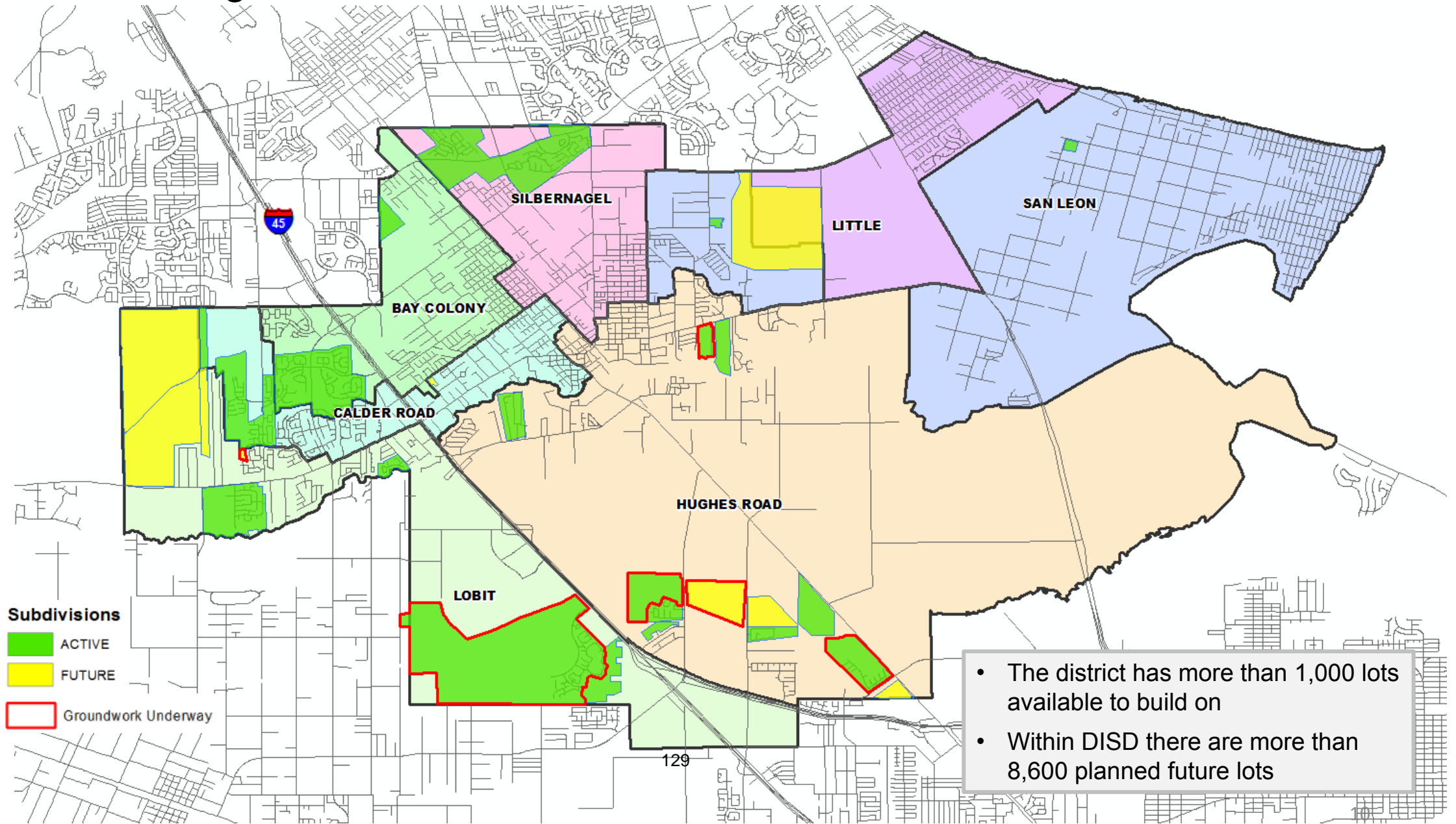
Elementary Zone	Annual Starts	Quarter Starts	Annual Closings	Quarter Closings	Under Construction	Inventory	Vacant Dev. Lots	Future Lots
BAY COLONY	14	3	29	4	7	11	26	0
CALDER ROAD	12	2	33	5	2	2	47	130
HUGHES ROAD	172	52	152	43	72	111	265	1,908
LITTLE	0	0	0	0	0	0	0	0
LOBIT	413	158	306	95	174	264	736	5,119
SAN LEON	0	0	0	0	12	12	12	1,513
SILBERNAGEL	18	5	22	6	6	7	0	0
<b>Grand Total</b>	<b>629</b>	<b>220</b>	<b>542</b>	<b>153</b>	<b>273</b>	<b>407</b>	<b>1,086</b>	<b>8,670</b>

- Highest activity in the category
- Second highest activity in the category
- Third highest activity in the category





# District Housing Overview



- The district has more than 1,000 lots available to build on
- Within DISD there are more than 8,600 planned future lots





# Residential Activity

**Bay Colony Sedona**

- Split between Calder Road and Lobit Elementary
- 62 single family lots in Calder Road; 85 in Lobit
- No current movement

**Bay Colony (Bay Colony Zone)**

- 1,043 total single family lots
- 1,010 occupied
- 26 VDL and 7 Inventory
- Current Student yield: 0.530

**Pedregal**

- 648 total single family lots
- No current movement

**Bay Colony (Calder Road Zone)**

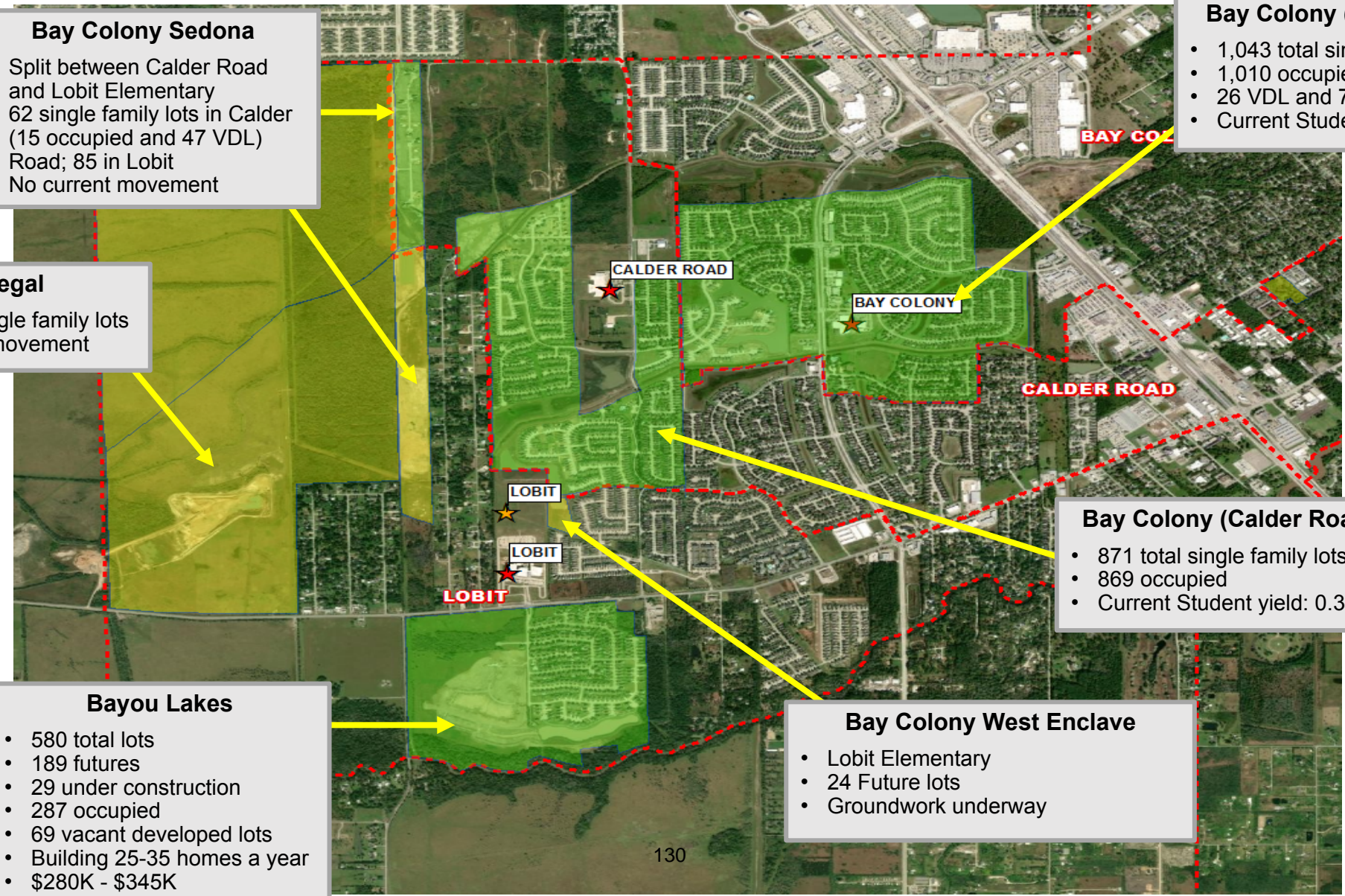
- 871 total single family lots
- 869 occupied
- Current Student yield: 0.339

**Bayou Lakes**

- 580 total lots
- 189 futures
- 29 under construction
- 287 occupied
- 69 vacant developed lots
- Building 25-35 homes a year
- \$280K - \$345K
- Current student yield: 0.645

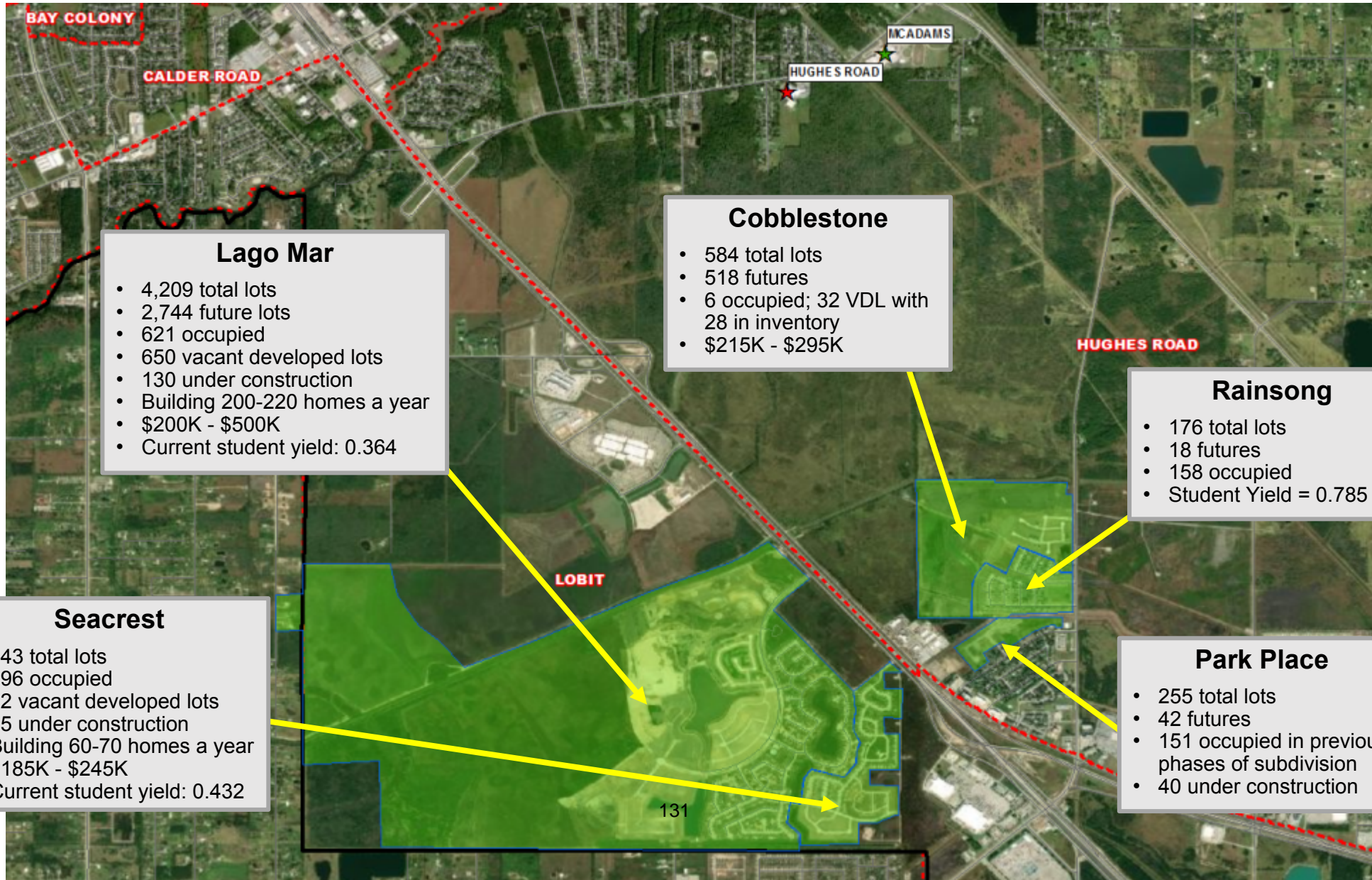
**Bay Colony West Enclave**

- Lobit Elementary
- 24 Future lots
- Groundwork underway



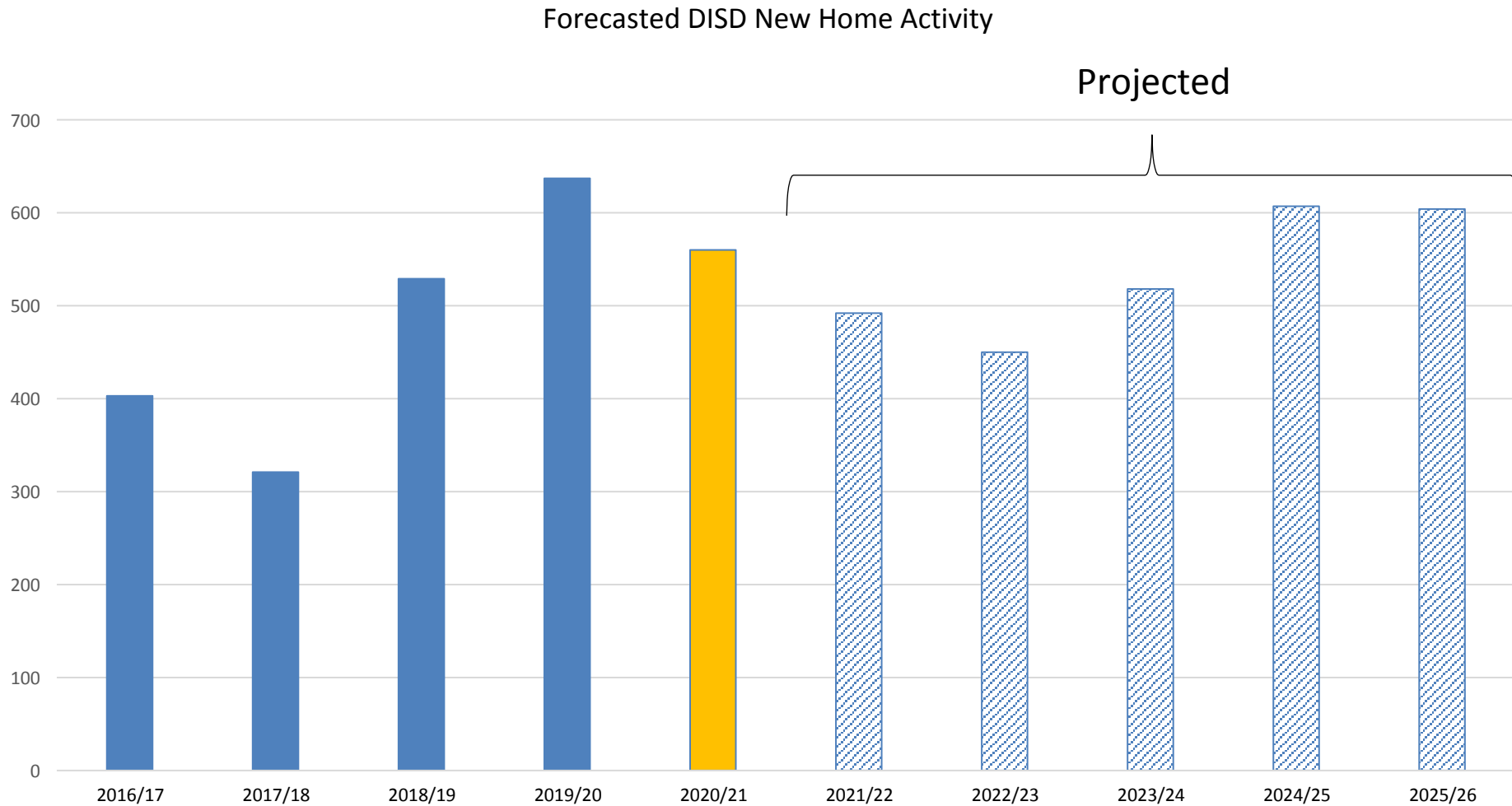


# Residential Activity





# Forecasted DISD New Home Activity



Dickinson ISD is forecasted to close roughly 450-600 new homes annually for the next 3-5 years





# TEA Transfer Report

Transfers In From	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	5 Year Change
Alvin ISD	19	16	10	3	3	3	-16
Clear Creek ISD	62	67	70	64	75	70	8
Galveston ISD	13	18	11	19	13	11	-2
Hitchcock ISD	63	53	67	61	73	49	-14
La Marque ISD	291	295	0	0	0	3	-288
Santa Fe ISD	55	58	58	67	70	72	17
Texas City ISD	34	32	303	275	326	255	221
<b>Total Transfers In*</b>	<b>548</b>	<b>553</b>	<b>527</b>	<b>506</b>	<b>584</b>	<b>483</b>	<b>-65</b>

Transfers Out To	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	5 Year Change
Alvin ISD	18	22	20	26	22	19	1
Bay Area Charter	105	0	0	0	0	0	-105
Clear Creek ISD	41	58	78	63	97	114	73
Galveston ISD	36	35	36	27	23	29	-7
Odyssey Academy	10	73	76	73	98	75	65
Pasadena ISD	7	10	15	12	15	14	7
Santa Fe ISD	22	20	26	24	32	37	15
Texas City ISD	53	48	60	53	50	50	-3
Texas College Preparatory Academie	9	35	54	66	42	31	22
<b>Total Transfers Out*</b>	<b>400</b>	<b>361</b>	<b>412</b>	<b>384</b>	<b>428</b>	<b>435</b>	<b>35</b>

\* Totals include additional districts per TEA rounding rules





# Ten Year Forecast by Grade Level

Year (Oct.)	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Growth	% Growth
2016/17	58	363	852	855	868	873	919	857	791	790	804	934	736	695	623	11,018		
2017/18	74	380	766	811	844	853	854	885	858	783	802	976	749	621	679	10,935	-83	-0.8%
2018/19	77	373	794	785	831	868	847	874	925	893	806	935	855	642	657	11,162	227	2.1%
2019/20	69	376	874	844	823	841	899	906	894	965	942	888	890	761	685	11,657	495	4.4%
2020/21	71	273	809	842	838	830	847	924	903	926	961	986	848	813	761	11,632	-25	-0.2%
2021/22	71	375	872	869	893	889	878	924	938	935	964	1,098	919	778	831	12,234	602	5.2%
2022/23	71	385	867	899	898	917	914	947	945	974	959	1,077	1,029	851	789	12,522	288	2.4%
2023/24	71	385	886	889	923	910	937	973	966	977	974	1,057	1,016	951	860	12,775	253	2.0%
2024/25	71	388	898	913	902	933	934	1,010	992	999	999	1,092	991	936	965	13,023	249	1.9%
2025/26	71	425	934	927	939	926	960	1,000	1,031	1,027	1,014	1,112	1,026	916	948	13,256	233	1.8%
2026/27	71	421	961	961	947	959	951	1,028	1,020	1,066	1,039	1,127	1,045	947	928	13,471	214	1.6%
2027/28	71	429	980	987	983	965	986	1,021	1,050	1,053	1,083	1,158	1,058	964	960	13,748	277	2.1%
2028/29	71	434	988	1,008	1,011	1,005	994	1,056	1,043	1,084	1,067	1,205	1,088	976	976	14,006	257	1.9%
2029/30	71	437	1,007	1,018	1,030	1,034	1,035	1,067	1,078	1,077	1,098	1,187	1,132	1,003	989	14,263	257	1.8%
2030/31	71	444	1,027	1,040	1,041	1,054	1,066	1,110	1,090	1,113	1,092	1,222	1,115	1,043	1,016	14,544	281	2.0%

Yellow box = largest grade per year  
 Green box = second largest grade per year





# Ten Year Forecast by Campus

Campus	Capacity	2019/20	Fall	ENROLLMENT PROJECTIONS									
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Bay Colony Elementary	750	695	674	695	713	683	677	689	692	700	701	712	721
Calder Road Elementary	750	648	652	705	712	740	739	721	710	709	704	702	700
Hughes Road Elementary	750	678	663	741	792	803	833	865	895	929	946	960	972
Jake Silbernagel Elementary	750	673	614	636	654	637	647	681	680	689	688	680	670
Kenneth E Little Elementary	750	691	586	632	623	640	635	666	673	693	714	737	752
Lobit Elementary	750	633	623	702	739	767	811	863	919	981	1,051	1,130	1,214
San Leon Elementary	750	708	698	736	719	731	698	696	702	702	707	710	715
<b>ELEMENTARY SCHOOL TOTAL</b>	<b>5,250</b>	<b>4,726</b>	<b>4,510</b>	<b>4,847</b>	<b>4,951</b>	<b>5,001</b>	<b>5,039</b>	<b>5,182</b>	<b>5,271</b>	<b>5,403</b>	<b>5,511</b>	<b>5,632</b>	<b>5,743</b>
Elementary Absolute Growth		151	-216	337	104	50	39	143	88	132	107	121	111
Elementary Percent Growth		3.30%	-4.57%	7.47%	2.15%	1.01%	0.77%	2.84%	1.71%	2.51%	1.99%	2.19%	1.97%
Dunbar Middle School	650	617	638	622	575	587	611	590	593	597	600	604	615
Barber Middle School	650	721	713	707	726	747	758	756	756	767	772	793	810
Lobit Middle School	650	460	474	531	589	603	631	683	697	705	725	746	773
<b>MIDDLE SCHOOL TOTAL</b>	<b>1,950</b>	<b>1,798</b>	<b>1,825</b>	<b>1,860</b>	<b>1,890</b>	<b>1,937</b>	<b>2,000</b>	<b>2,029</b>	<b>2,046</b>	<b>2,069</b>	<b>2,097</b>	<b>2,143</b>	<b>2,198</b>
Middle School Absolute Growth		0	27	35	30	47	63	29	17	23	28	46	55
Middle School Percent Growth		0.00%	1.50%	1.92%	1.61%	2.49%	3.25%	1.45%	0.84%	1.12%	1.35%	2.19%	2.57%
McAdams Junior High School	1,400	884	892	917	959	988	1,073	1,100	1,131	1,185	1,199	1,214	1,239
Kranz Junior High School	1,400	1,006	979	966	958	947	909	925	958	935	936	945	950
<b>JUNIOR HIGH TOTAL</b>	<b>2,800</b>	<b>1,890</b>	<b>1,871</b>	<b>1,883</b>	<b>1,917</b>	<b>1,935</b>	<b>1,982</b>	<b>2,025</b>	<b>2,089</b>	<b>2,120</b>	<b>2,135</b>	<b>2,159</b>	<b>2,189</b>
Junior High Absolute Growth		206	-19	12	34	18	47	43	64	31	15	24	30
Junior high Percent Growth		12.23%	-1.01%	0.64%	1.81%	0.94%	2.43%	2.17%	3.16%	1.48%	0.71%	1.12%	1.39%
Dickinson High School	3,600	3,139	3,337	3,555	3,675	3,813	3,913	3,931	3,976	4,069	4,174	4,240	4,325
Alternative Campuses		104	89	89	89	89	89	89	89	89	89	89	89
<b>HIGH SCHOOL TOTAL</b>	<b>3,600</b>	<b>3,243</b>	<b>3,426</b>	<b>3,644</b>	<b>3,764</b>	<b>3,902</b>	<b>4,002</b>	<b>4,020</b>	<b>4,065</b>	<b>4,158</b>	<b>4,263</b>	<b>4,329</b>	<b>4,414</b>
High School Absolute Growth		138	183	218	120	138	100	18	45	93	105	66	85
High School Percent Growth		4.44%	5.64%	6.36%	3.29%	3.67%	2.56%	0.45%	1.12%	2.29%	2.53%	1.55%	1.96%
<b>DISTRICT TOTALS</b>	<b>13,230</b>	<b>11,657</b>	<b>11,632</b>	<b>12,234</b>	<b>12,522</b>	<b>12,775</b>	<b>13,023</b>	<b>13,256</b>	<b>13,471</b>	<b>13,750</b>	<b>14,006</b>	<b>14,263</b>	<b>14,544</b>
District Absolute Growth		495	-25	602	288	253	249	233	214	279	255	257	281
District Percent Growth		4.4%	-0.2%	5.2%	2.4%	2.0%	1.9%	1.8%	1.6%	2.1%	1.9%	1.8%	2.0%

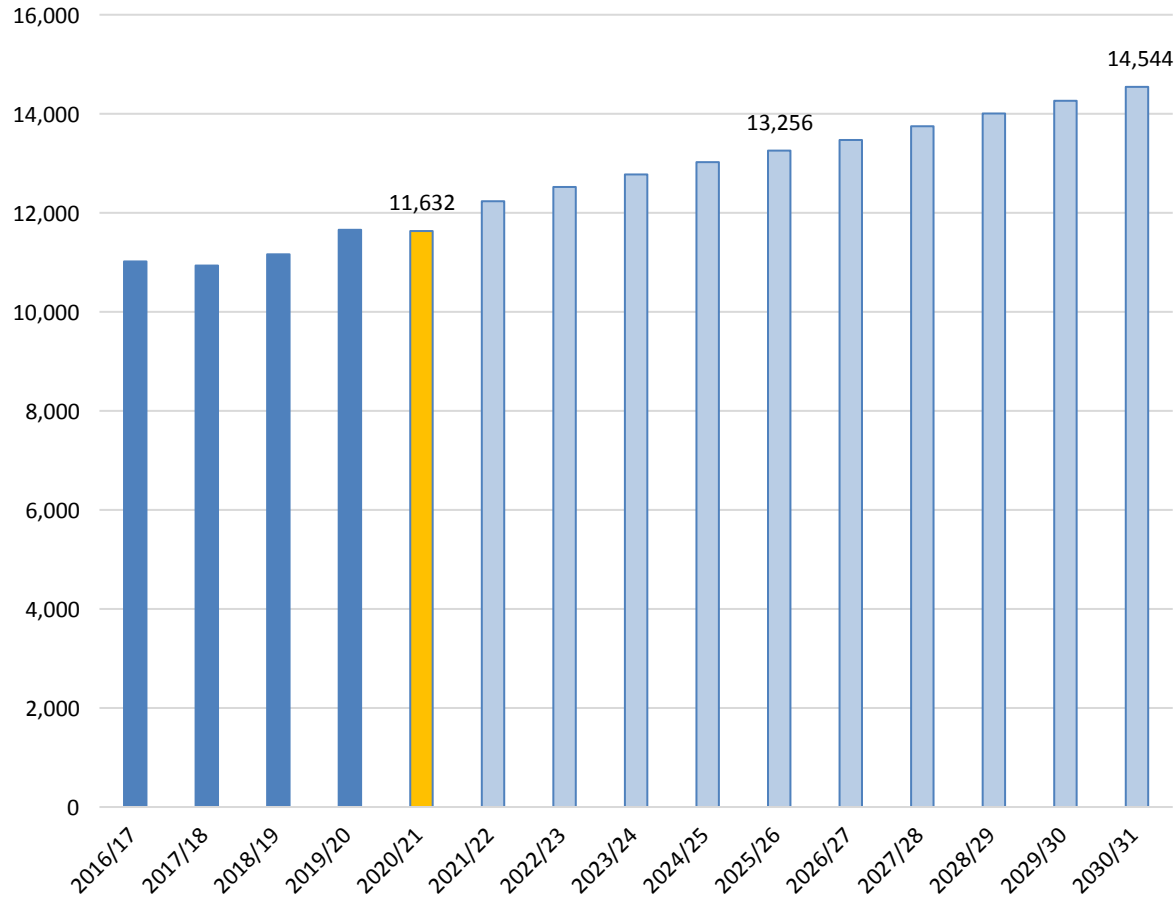




# Key Takeaways



Enrollment Forecast



- Most districts have experienced a 5%-6% decline in student enrollment
- DISD is expected to build 500 - 600 homes annually for the next 3-5 years
- DISD may enroll more than 13,250 students by 2025/26 and over 14,500 students by 2030/31



# Alternate Ten Year Forecast by Grade Level

Year (Oct.)	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Growth	% Growth
2016/17	58	363	852	855	868	873	919	857	791	790	804	934	736	695	623	11,018		
2017/18	74	380	766	811	844	853	854	885	858	783	802	976	749	621	679	10,935	-83	-0.8%
2018/19	77	373	794	785	831	868	847	874	925	893	806	935	855	642	657	11,162	227	2.1%
2019/20	69	376	874	844	823	841	899	906	894	965	942	888	890	761	685	11,657	495	4.4%
2020/21	71	273	809	842	838	830	847	924	903	926	961	986	848	813	761	11,632	-25	-0.2%
2021/22	71	368	857	835	859	854	845	924	938	935	964	1,098	919	778	831	12,076	444	3.8%
2022/23	71	355	799	884	863	880	878	911	945	974	959	1,077	1,029	851	789	12,265	188	1.6%
2023/24	71	332	766	819	908	874	900	935	928	977	974	1,057	1,016	951	860	12,368	104	0.8%
2024/25	71	338	783	788	830	919	897	970	952	959	999	1,092	991	936	965	12,490	122	1.0%
2025/26	71	371	815	807	809	852	946	961	991	985	974	1,112	1,026	916	948	12,584	93	0.7%
2026/27	71	366	838	839	824	826	875	1,013	981	1,024	997	1,083	1,045	947	928	12,657	74	0.6%
2027/28	71	374	855	862	858	841	850	938	1,034	1,013	1,041	1,112	1,017	964	960	12,790	133	1.0%
2028/29	71	378	862	880	883	877	866	909	959	1,068	1,027	1,158	1,045	939	976	12,898	108	0.8%
2029/30	71	380	878	888	900	903	902	927	929	990	1,082	1,143	1,088	964	951	12,996	98	0.8%
2030/31	71	386	895	906	909	921	930	967	947	959	1,005	1,204	1,074	1,003	977	13,154	158	1.2%

Yellow box = largest grade per year  
 Green box = second largest grade per year



**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021  
**Item Title:** 2019-20 Annual Report and Public Hearing  
**Agenda Item:** Dr. Jeff Pack

**Background Information:**

The Texas Education Code (TEC), §39.306, requires each district’s board of trustees to publish an annual report that includes the Texas Academic Performance Report (TAPR), district accreditation status, campus performance objectives, information on violent or criminal incidents, and information on the performance of the previous year’s graduates in their first year of college, as reported by the Texas Higher Education Coordinating Board (THECB).

Each district’s board of trustees must hold a public hearing to discuss the district’s annual report within 90 days of receiving the final PDF TAPR. Within two weeks following the public meeting, each district must widely publish its annual report, including posting it on the district website and other public places.

The Texas Academic Performance Report (TAPR) pulls together a wide range of information on the performance of students disaggregated by student groups, including ethnicity and low socioeconomic status. Extensive information on attendance, dropout and completion rates, postsecondary readiness, school and district staff, and district programs are also included in the report.

[Dickinson ISD 2019-2020 Annual Report](#)

**Recommendation:**

Information only.

**Action Item:** \_\_\_\_\_ Yes        X     No

January 12, 2021



2019-20  
Annual Report  
Public Hearing

# Dickinson ISD

## 2019-2020 Annual Report

- <https://sites.google.com/apps.dickinsonisd.org/19-20dickinsonisdannualreport/home>

# 7 Sections to the Annual Report

1. 2019-20 Texas Academic Performance Report (PDF TAPR)
  - ❑ For the District and each Campus in the District
2. PEIMS Financial Standard Report (2018-19 Financial Actual Report)
  - ❑ For the District and each Campus in the District
3. 2019-20 District Accreditation Status
4. Campus Performance Objectives
5. Report on Violent or Criminal Incidents on Campuses
6. Student Performance in Postsecondary Institutions
  - ❑ For each High School Campus in the District
7. 2019-20 TAPR Glossary

# Section 1

## 2019-20 Texas Academic Performance Report (TAPR)

- Compiled by TEA for every district and campus using
  - ❑ PEIMS
  - ❑ Student Assessment Data
- TAPR is published in 2 different formats
  - ❑ A comprehensive, “dynamic” online data system
    - Data are added as they become available
  - ❑ A PDF version (the “PDF TAPR”)
    - Only includes major, statutorily-required data points
    - Designed to allow districts to fulfill their public notification requirements (i.e., this Annual Report)

# Section 1

## 2019-20 Texas Academic Performance Report (TAPR)

### ➤ Cover Page

- ❑ 2020 Accountability Rating
  - Same rating for the district and all campuses: *Not Rated: Declared State of Disaster*
- ❑ 2020 Special Education Determination Status
  - Only reported on the district's TAPR
- ❑ 2020 Armed Services Vocational Aptitude Battery (ASVAB) Test
  - Only reported on the district's TAPR and only reported if the District did not offer the ASVAB Career Exploration Program and did not request a waiver from TEA
- ❑ 2020 Distinction Designations
  - *No Distinction Designations were awarded at the district or campus level in 2020 due to the absence of 2020 STAAR data*

# Section 1

## 2019-20 Texas Academic Performance Report (TAPR)

### ➤ STAAR Performance

- ❑ All 3 performance rates
  - *Approaches Grade Level or Above*
  - *Meets Grade Level or Above*
  - *Masters Grade Level*
- ❑ Reported for
  - Each Assessment
  - All Grades All Subjects
  - All Grades by Subject

### ➤ STAAR – Academic Growth

- ❑ Only calculated in Reading (Grades 4-8 and English II) and Math (Grades 4-8 and Algebra I)
- ❑ Reported by Grade and Subject

Due to the cancellation of Spring 2020 STAAR assessments, the data for these measures have not been updated. Therefore, the data that are reported are identical to the data reported in the 2018-19 TAPR.

# Section 1

## 2019-20 Texas Academic Performance Report (TAPR)

- **STAAR - Prior Year and Student Success Initiative**
  - ❑ Progress of Prior Year Non-Proficient Students
  - ❑ Student Success Initiative (SSI)
  
- **Bilingual Education/English as a Second Language**
  - ❑ Includes STAAR performance and academic growth measures (disaggregated by various program instructional models) for students identified as current ELs in the 2019-20 school year
  
- **STAAR Participation**

Due to the cancellation of Spring 2020 STAAR assessments, the data for these measures have not been updated. Therefore, the data that are reported are identical to the data reported in the 2018-19 TAPR.

# Section 1

## 2019-20 Texas Academic Performance Report (TAPR)

### ➤ **Attendance, Graduation, and Dropout Rates**

- Attendance Rate
- Annual Dropout Rate (Gr. 7-8 and Gr. 9-12)
- 4-year Longitudinal Graduation Rates (State and Federal Rates)
- 5-year Extended Longitudinal Graduation Rates (State)
- 6-year Extended Longitudinal Graduation Rates (State)
- Graduation Plan Rates (Longitudinal and Annual)

### ➤ **Graduation Profile**

*The most recent data for these measures are from the 2018-19 school year. Therefore, performance on these measures has been updated since the 2018-19 TAPR and is reported for the 2018-19 and 2017-18 school years.*

# Section 1

## 2019-20 Texas Academic Performance Report (TAPR)

### ➤ **College, Career and Military Readiness (CCMR)**

- CCMR Graduates
- College Ready Graduates
- Career/Military Ready Graduates

### ➤ **CCMR-Related Indicators**

- TSIA Results
- CTE Coherent Sequence
- Completed and Received Credit for College Prep Courses
- AP/IB Results
- SAT/ACT Results

### ➤ **Other Postsecondary Indicators**

- Advanced Dual-Credit Course Completion
- Graduates Enrolled in Texas Institutions of Higher Education (TX IHE)
- Graduates in TX IHE Completing One Year Without Enrollment in a Developmental Education Course

*The most recent data for these measures are from the 2018-19 school year. Therefore, performance on these measures has been updated since the 2018-19 TAPR and is reported for the 2018-19 and 2017-18 school years.*

# Section 1

## 2019-20 Texas Academic Performance Report (TAPR)

### ➤ **Student Information**

- ❑ Student enrollment (including enrollment by grade level, by ethnicity, by certain student identification indicators, and students with disabilities by primary eligibility category) and other student information (including graduation information, retention rates, and class size information)

### ➤ **Staff Information**

- ❑ Staff information (including total staff, staff by classification, teachers by ethnicity and gender, teachers by highest degree held and years of experience, experience of campus leadership, staff salary, and teacher turnover rate information)

### ➤ **Program Information**

- ❑ Student Enrollment by Program
- ❑ Teachers by Program (population served)

*The most recent data for this information are from the 2019-20 school year.*

## Section 2

### PEIMS Financial Standard Reports (2018-19 Financial Actual Reports)

#### 2018-19 Actual Financial Data (District)

- Revenues
- Expenditures
- Disbursements
- Tax Rates
- Fund Balance

#### 2018-19 Actual Financial Data (Campus)

- Expenditures by Object
- Expenditures by Function
- Program Expenditures by Program

*2018-19 is the most recent year for which these data are available.*

## Section 3

### 2019-20 District Accreditation Status

- Each year, TEA assigns one of four accreditation statuses to each district in the state:
  1. *Accredited*
  2. *Accredited-Warned*
  3. *Accredited-Probation*
  4. *Not Accredited-Revoked*
  
- In assigning an accreditation status to a district, TEA considers
  - Academic accountability ratings
  - Financial accountability ratings
  - Data integrity
  - Program-area deficiencies identified through Results Driven Accountability (RDA)
  
- The District's 2019-20 Accreditation Status is: ***Accredited***

## Section 4

### Campus Performance Objectives

- Campus Improvement Plans (CIP)
  - ❑ Each campus has developed and is implementing a CIP, as required by TEC §11.253
  - ❑ Each CIP includes **performance objectives** (approved by the Board) that are based on data analysis and needs assessments – including data reported in annual TAPR reports
  - ❑ Each campus **periodically measures progress** toward its performance objectives
  - ❑ Updated CIPs (which show each campus's **progress toward meeting its performance objectives**) are posted on the district's website and are available for review at the district's central office or at the applicable campus

## Section 5

### Report on Violent or Criminal Incidents

- TEC Section 39.306 requires each district to publish, as part of its Annual Report, a report on violent or criminal incidents that occur at each campus
- The report must include
  - ❑ Number, rate and type of violent or criminal incidents that occurred on each campus (to the extent permitted under FERPA)
  - ❑ Descriptions of school violence prevention and violence intervention policies and procedures used to protect students
  - ❑ Findings from evaluations (if any) conducted under the Safe and Drug-Free Schools and Communities Act
- The district's report for the 2019-20 school year is available for review at the district's central office and at each campus in the district

## Section 6

### Student Performance in Postsecondary Institutions

- TEC Section 39.306 requires each district to publish, as part of its Annual Report, a report on **student performance in postsecondary institutions** during the **first year enrolled after graduation from high school**
- These data are compiled by the Texas Higher Education Coordinating Board (THECB)
- The most current report is for **2017-18 High School Graduates**
  - ❑ Student performance is measured by the Grade Point Average (GPA) earned by 2017-18 high school graduates who attended public four-year and two-year institutions of higher education in fiscal year 2019
  - ❑ For each student, the grade points and college-level semester credit hours earned by the student in **Fall 2018, Spring 2019, and Summer 2019** are added together and averaged to determine the GPA

# Section 7

## TAPR Glossary

- Each year, TEA prepares and publishes a *TAPR Glossary*
- The *TAPR Glossary* provides definitions, describes methodologies, and lists sources for each data point in the TAPR
- A Spanish version of the *TAPR Glossary* is scheduled for release in late winter

### Comprehensive Glossary 2019–20 Texas Academic Performance Report

#### Cover Page

**2020 Accountability Rating:** Given the impact of COVID-19, all districts and schools received a label of *Not Rated: Declared State of Disaster* for their 2020 accountability ratings. Click here to read the [official announcement](#).

**2020 Special Education Determination Status (district TAPR only):** This label represents an integrated determination level status based on an evaluation of each local education agency's (LEA) Results Driven Accountability (RDA) indicators in the special education program area and four Federally Required Elements (FREs), which include the State Performance Plan (SPP) compliance indicators 9, 10, 11, 12, and 13; data integrity; uncorrected noncompliance; and financial audit findings. Each LEA receives one of four special education determination levels (DLs):

*Meets Requirements*  
*Needs Assistance*  
*Needs Intervention*  
*Needs Substantial Intervention*

For additional information, please see the links below.

**General Information about RDA and SPP/APR:**

Results Driven Accountability (RDA): <https://tea.texas.gov/academics/special-student-populations/review-and-support/results-driven-accountability-rda>

State Performance Plan and Annual Performance Report: <https://tea.texas.gov/reports-and-data/data-submission/state-performance-plan#stateperformance>

**Methodology for RDA and SPP/APR:**

2020 RDA Manual: <https://tea.texas.gov/student-assessment/monitoring-and-interventions/rda/rda-and-pbmas-manuals>

FFY 2018 SPP/APR Methodology: [https://tea.texas.gov/sites/default/files/method%2018\\_19.pdf](https://tea.texas.gov/sites/default/files/method%2018_19.pdf)

**Data Reports for RDA and SPP/APR:**

SPP/APR Data Report: <https://rptsvr1.tea.texas.gov/idea/index.html>

RDA Data Reports: <https://tea.texas.gov/student-assessment/monitoring-and-interventions/rda/results-driven-accountability-data-and-reports>

**2020 Armed Services Vocational Aptitude Battery (ASVAB) Test (Career Exploration) (district TAPR only):** Senate Bill 1843 requires that each school year, each school district and open-enrollment charter school provide students in grades 10–12 the opportunity to take the ASVAB and consult with a military recruiter. There are two types of ASVAB tests; only the ASVAB Career Exploration Program (CEP) was evaluated. For the 2019–20 school year, districts were given the opportunity to request a waiver for this requirement due to the COVID-19 pandemic.

# Resources and Availability of Annual Report

- The District's TAPR will be posted on the district's website within 2 weeks after this meeting
- Paper copies will also be available at the district's central office and on each campus in the district
- For questions or more information, contact:

Name	Robert Jeffrey Pack, Ed.D.
Position	Executive Director of Data Quality, Accountability, and Compliance
Phone	281-229-6054
Email	<a href="mailto:rpack@dickinsonisd.org">rpack@dickinsonisd.org</a>

# Texas Academic Performance Report Public Hearing

(TAPR)

January 12, 2021 – 6:30 p.m.

Dickinson ISD Education Support Center

2218 East FM 517 - Dickinson, Texas 77539

Please Sign In Below:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
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Please Sign In Below:

Representing  
Campus:

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Please Sign In Below:

Representing  
Campus:

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DICKINSON INDEPENDENT SCHOOL DISTRICT

EXECUTIVE BOARD AGENDA DOCUMENT

**Meeting Date:** January 12, 2021

**Item Title:** Executive Session

**Agenda Item:** President of the Board

The Board President will reconvene the Board to meet in Executive Session. If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed or executive meeting or session of the Board of Trustees is required, then such closed or executive meeting or session as authorized by **the Texas Open Meetings Act**, Texas Government Code **Section 551.001** et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed or executive meeting or session concerning any and all purposes permitted by the Act, *including but not limited to the following section(s) and purpose(s): Texas Government Code Section 551.071* - Consultation with District’s attorney regarding potential claim to be asserted by the District and concerning matters on which the attorney’s duty to the District under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the Texas Open Meetings Laws; **Section 551.072** – Real Property; **551.074** - for the purpose of considering the appointment, resignations, reassignment, evaluation, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against public officers or employees; **Section 551.082** school children; school district employees; disciplinary matter or complaint, and **Section 551.0821** for the purpose of considering a matter regarding a public school student where personally identifiable information about the student will necessarily be revealed by the deliberation.

**Time To Executive Session:** \_\_\_\_\_

**Time Out of Executive Session:** \_\_\_\_\_

DICKINSON INDEPENDENT SCHOOL DISTRICT

BOARD AGENDA DOCUMENT

**Meeting Date:** January 12, 2021

**Item Title:** Personnel Action

- Employment
- Resignations/Retirement

**Agenda Item:** Kimberly Rich

- We have zero (0) new hires
- We have two (2) resignations: one (1) teacher at Kranz Junior High, and one (1) Teacher at Coastal Alternative Program
- We have one (1) retiree: one (1) teacher at Dunbar Middle School

**Recommendation:**

The Superintendent recommends the employment and ratification of the resignations/retirement of the above personnel.

**Action Item:**      √   Yes    \_\_\_\_\_ No

**Motion made by** \_\_\_\_\_ **seconded by** \_\_\_\_\_ **vote** \_\_\_\_\_

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Written Reports

If a request to pull a Written Report is not received by the afternoon of the Board meeting, the report writer will not be in attendance and President Swartz will move to the next item.

**Background Information:**

Written Reports

- Tax Report for November, 2020 and Year to Date – Kelly Logsdon
- Safety Report – Robert Cobb
- Fall Professional Development Report – Lee Courville

**Recommendation:**

Information only

**Action Item:** \_\_\_\_\_ Yes     \_\_\_\_\_ No

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Monthly Tax Collection Report

**Agenda Item:** Kelly Logsdon

**Background Information:**

The Monthly Tax Collection Report for November, 2020 and year to date is attached.

**Recommendation:**

Information only

**Action Item:** \_\_\_\_\_ Yes      √   No

Dickinson Independent School District  
Monthly Tax Collections Report  
Maintenance Operations and Interest Sinking

Tax Year	Adjusted Taxable Values	Tax Rate	Tax Levy	Current Year Taxes Collected	Current Year % Collected										
2020	\$4,794,778,954	\$1.344	\$64,441,829	\$2,928,244	4.54%										
2019	\$4,166,906,421	\$1.450	\$60,420,143	\$59,423,702	98.35%										
2018	\$3,689,155,526	\$1.520	\$56,075,164	\$54,995,123	98.07%										
2017	\$3,390,794,185	\$1.520	\$52,218,230	\$51,140,065	97.94%										
2016	\$3,065,293,671	\$1.540	\$47,205,523	\$46,378,211	98.25%										
2020 Tax Year	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Totals:	% To Total	
Current Year Tax	Pending Billing	\$378,534	\$2,549,710										\$2,928,244		
YTD % Collected	0.00%	0.59%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	4.54%	
Prior Years Tax	\$261,234	\$82,519	\$117,291										\$461,044		
Subtotal Taxes	\$261,234	\$461,054	\$2,667,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,389,288	5.26%	
Penalty & Interest	\$45,743	\$21,674	\$29,695										\$97,112		
Total Taxes & P&I	\$306,977	\$482,728	\$2,696,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,486,400	5.41%	
Attorney Fees	\$26,755	\$18,926	\$14,740										\$60,421		
Total Collections	\$333,732	\$501,654	\$2,711,435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,546,821	N/A	
2019 Tax Year	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Totals:	% To Total	
Current Year Tax	Pending Billing	\$149,295	\$2,782,035	\$24,347,020	\$21,701,965	\$7,295,092	\$624,605	\$713,295	\$409,011	\$818,065	\$386,690	\$196,629	\$59,423,702		
YTD % Collected	0.00%	0.25%	4.85%	45.15%	81.07%	93.14%	94.17%	95.35%	96.03%	97.39%	98.03%	98.35%	98.35%	98.35%	
Prior Years Tax	\$204,856	\$75,888	\$65,915	\$67,241	\$105,664	\$412,440	\$36,605	\$19,100	-\$8,538	\$45,032	\$57,688	\$121,115	\$1,203,006		
Subtotal Taxes	\$204,856	\$225,183	\$2,847,950	\$24,414,261	\$21,807,629	\$7,707,532	\$661,210	\$732,395	\$400,472	\$863,098	\$444,379	\$317,744	\$60,626,708	100.34%	
Penalty & Interest	\$43,730	\$20,895	\$21,205	\$23,190	\$29,700	\$58,660	\$49,448	\$58,734	\$44,198	\$61,352	\$56,012	\$35,363	\$502,486		
Total Taxes & P&I	\$248,586	\$246,078	\$2,869,155	\$24,437,451	\$21,837,329	\$7,766,192	\$710,658	\$791,129	\$444,670	\$924,450	\$500,391	\$353,106	\$61,129,195	101.17%	
Attorney Fees	\$37,553	\$18,475	\$15,622	\$16,339	\$14,363	\$16,576	\$8,654	\$7,447	\$9,389	\$11,274	\$48,017	\$31,772	\$235,481		
Total Collections	\$286,139	\$264,553	\$2,884,778	\$24,453,789	\$21,851,692	\$7,782,768	\$719,311	\$798,576	\$454,059	\$935,723	\$548,408	\$384,878	\$61,364,675	N/A	
2018 Tax Year	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Totals:	% To Total	
Current Year Tax	Pending Billing	\$770,275	\$2,711,777	\$10,821,827	\$31,598,499	\$6,705,964	\$1,032,517	\$527,234	\$385,353	\$339,487	\$372,586	\$238,083	\$55,503,602		
YTD % Collected	0.00%	1.35%	6.10%	25.07%	80.46%	92.21%	94.02%	94.94%	95.62%	96.21%	96.87%	97.28%	97.28%	97.28%	
Prior Years Tax	\$115,032	\$102,879	\$49,873	\$71,307	\$61,014	\$112,220	\$32,790	\$62,396	\$47,284	\$49,934	\$64,771	\$46,812	\$816,312		
Subtotal Taxes	\$115,032	\$873,153	\$2,761,650	\$10,893,135	\$31,659,513	\$6,818,184	\$1,065,307	\$589,630	\$432,637	\$389,421	\$437,358	\$284,895	\$56,319,914	98.71%	
Penalty & Interest	\$21,487	\$18,180	\$14,583	\$15,852	\$22,941	\$73,075	\$62,393	\$48,233	\$44,527	\$37,546	\$54,866	\$30,882	\$444,565		
Total Taxes & P&I	\$136,519	\$891,333	\$2,776,233	\$10,908,986	\$31,682,454	\$6,891,259	\$1,127,700	\$637,863	\$477,164	\$426,967	\$492,224	\$315,777	\$56,764,478	99.49%	
Attorney Fees	\$19,713	\$14,417	\$11,989	\$12,942	\$14,314	\$22,911	\$12,565	\$13,744	\$13,326	\$8,928	\$35,743	\$27,655	\$208,248		
Total Collections	\$156,232	\$905,750	\$2,788,222	\$10,921,929	\$31,696,768	\$6,914,169	\$1,140,265	\$651,608	\$490,490	\$435,895	\$527,967	\$343,432	\$56,972,727	N/A	
2017 Tax Year	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Totals:	% To Total	
Current Year Tax	Pending Billing	\$187,352	\$2,763,831	\$21,998,802	\$19,021,683	\$7,891,945	\$1,072,658	\$543,284	\$471,494	\$357,831	\$365,201	\$321,043	\$54,995,123		
YTD % Collected	0.00%	0.33%	5.26%	44.49%	78.42%	92.49%	94.40%	95.37%	96.21%	96.85%	97.50%	98.07%	98.07%	98.07%	
Prior Years Tax	\$200,336	\$135,217	\$62,894	\$83,240	\$64,886	\$61,495	\$65,875	\$58,143	\$48,631	\$40,850	\$38,184	\$204,591	\$1,064,342		
Subtotal Taxes	\$200,336	\$322,569	\$2,826,725	\$22,082,041	\$19,086,569	\$7,953,440	\$1,138,534	\$601,427	\$520,125	\$398,681	\$403,384	\$525,634	\$56,059,466	99.97%	
Penalty & Interest	\$49,273	\$44,823	\$17,838	\$23,288	\$18,997	\$78,141	\$73,420	\$44,898	\$55,366	\$46,319	\$57,711	\$48,275	\$558,349		
Total Taxes & P&I	\$249,608	\$367,392	\$2,844,563	\$22,105,330	\$19,105,567	\$8,031,580	\$1,211,954	\$646,325	\$575,491	\$445,000	\$461,095	\$573,909	\$56,617,814	100.97%	
Attorney Fees	\$49,872	\$35,006	\$13,496	\$20,231	\$10,986	\$10,396	\$8,938	\$17,883	\$17,233	\$12,983	\$45,535	\$46,595	\$289,154		
Total Collections	\$299,481	\$402,398	\$2,858,059	\$22,125,561	\$19,116,553	\$8,041,977	\$1,220,891	\$664,208	\$592,724	\$457,983	\$506,631	\$620,504	\$56,906,968	N/A	
2016 Tax Year	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Totals:	% To Total	
Current Year Tax	Pending Billing	\$304,618	\$2,736,229	\$19,079,059	\$19,399,265	\$7,422,327	\$1,067,090	\$255,354	\$340,409	\$179,874	\$234,525	\$121,314	\$51,140,065		
YTD % Collected	0.00%	0.58%	5.82%	42.36%	79.51%	93.72%	95.77%	96.26%	96.91%	97.25%	97.70%	97.94%	97.94%	97.94%	
Prior Years Tax	\$83,732	\$63,962	\$52,521	\$152,728	\$43,617	\$80,716	\$46,888	\$38,354	\$41,005	\$36,087	\$36,984	\$24,102	\$700,695		
Subtotal Taxes	\$83,732	\$368,580	\$2,788,750	\$19,231,787	\$19,442,882	\$7,503,044	\$1,113,977	\$293,707	\$381,415	\$215,961	\$271,509	\$145,416	\$51,840,761	99.28%	
Penalty & Interest	\$21,145	\$18,505	\$14,866	\$9,830	\$14,350	\$76,448	\$79,456	\$35,577	\$46,371	\$42,972	\$43,212	\$28,594	\$431,326		
Total Taxes & P&I	\$104,877	\$387,085	\$2,803,616	\$19,241,617	\$19,457,232	\$7,579,492	\$1,193,433	\$329,285	\$427,785	\$258,933	\$314,721	\$174,010	\$52,272,086	100.10%	
Attorney Fees	\$16,094	\$12,507	\$12,540	\$7,879	\$9,623	\$20,413	\$12,811	\$12,910	\$12,308	\$12,234	\$26,747	\$25,546	\$181,611		
Total Collections	\$120,972	\$399,593	\$2,816,155	\$19,249,496	\$19,466,855	\$7,599,905	\$1,206,244	\$342,195	\$440,093	\$271,167	\$341,468	\$199,556	\$52,453,697	N/A	

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Safety Report

**Agenda Item:** Robert Cobb

**Background Information:**

Report attached.

**Recommendation:**  
Informational only.

**Action Item:** \_\_\_\_\_ Yes  No

## **Safety Report Update**

### **January 12, 2021**

The campuses and various departments should be applauded for their heroic efforts trying to keep the pandemic in check while educating our students. Everyone has stepped up to do their part and more. We are very fortunate to have such amazing people in the district. Mental health is always a concern during times like this, but our special education department and Gator Wellness Center have stepped up in a big way to address mental health, Social Emotional Learning, and counseling supports and service needs in the district. They made sure students were supported and safe even during school holidays.

During the fall semester, district personnel attended training related to Title IX Sexual Harassment investigations, threat assessment reviews, campus safety, Jim Walsh's 2020 Back to School Conference, and several of us passed the certification test to administer the Abbott BinaxNOW COVID-19 rapid test.

The Dickinson ISD Bond passed on the November ballot, but we did not wait until that time to start our campus safety upgrades planning. Carla Voelkel and Jim Rubach headed a planning group that included architects and DISD employees who began developing campus security vestibule plans before the bond was even passed. Their foresight allows the district to begin addressing campus security concerns and complete construction on most security vestibules prior to the start of the 2021 – 2022 school year. All campuses will have improved security in the front office area and more secure entries as a result of this project. In addition, Dickinson High School will have a better secured entry by the Gator Hope Clinic and Cosmetology area as well.

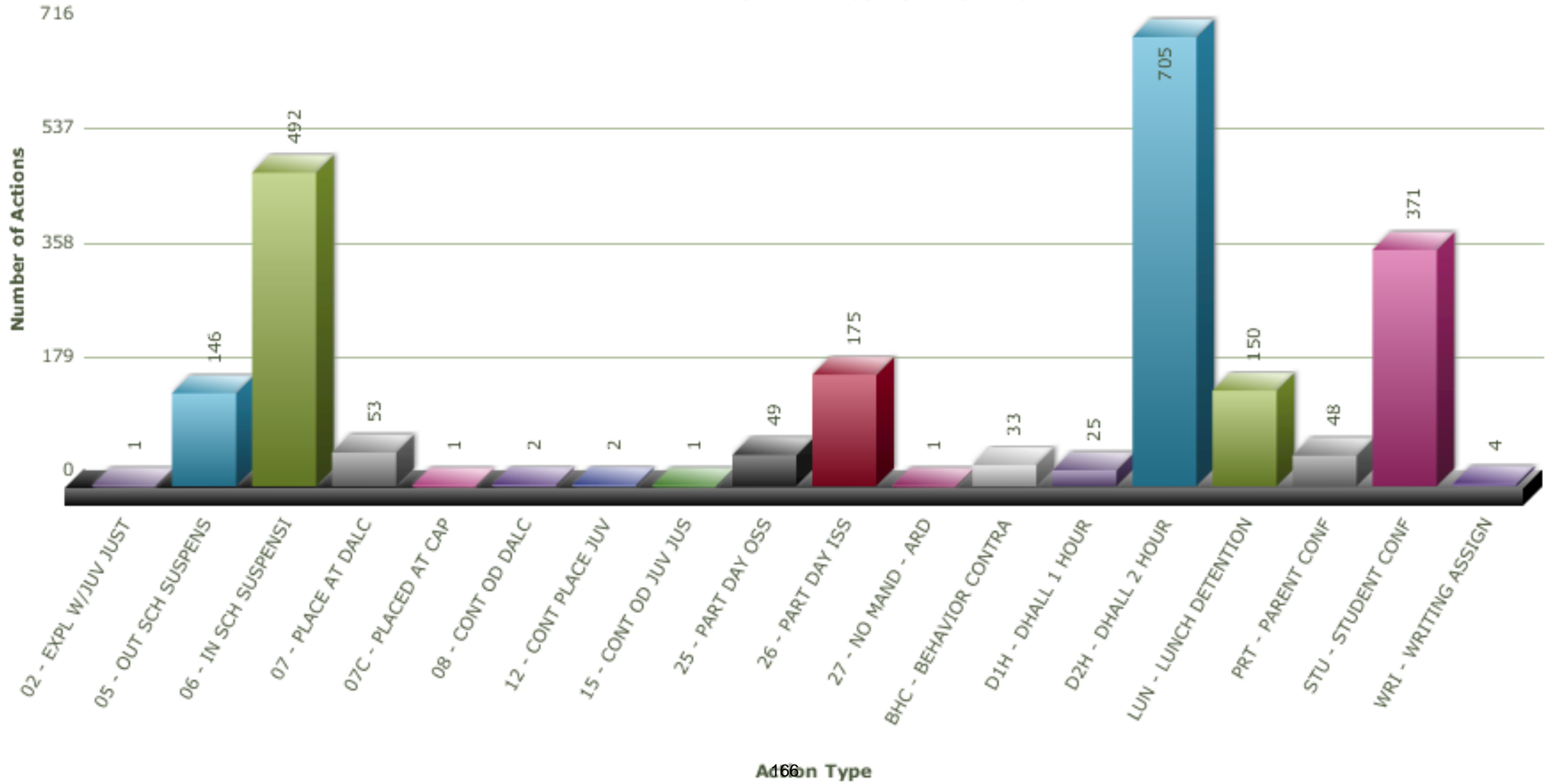
Ryan Boone oversaw the installation of an emergency Motorola radio system that covers the entire district. Each school has its own channel to communicate on campus. Administrators and School Liaison Officers can communicate with each other via an emergency channel on the radios. This new system will greatly enhance district emergency communication. The radio system was purchased with safety-designated funds from the state.

Dickinson ISD is now a participating member of the K-12 COVID testing Project. We currently offer the Abbott BinaxNOW COVID-19 rapid test for both employees and students exhibiting COVID-19 symptoms. The testing is offered through the Gator Hope Clinic at Dickinson High School. "Testers" must register online and make an appointment with the clinic to be tested. Test results take about fifteen minutes. All testing materials and personal protection equipment are paid for by the Texas Department of Emergency Management.

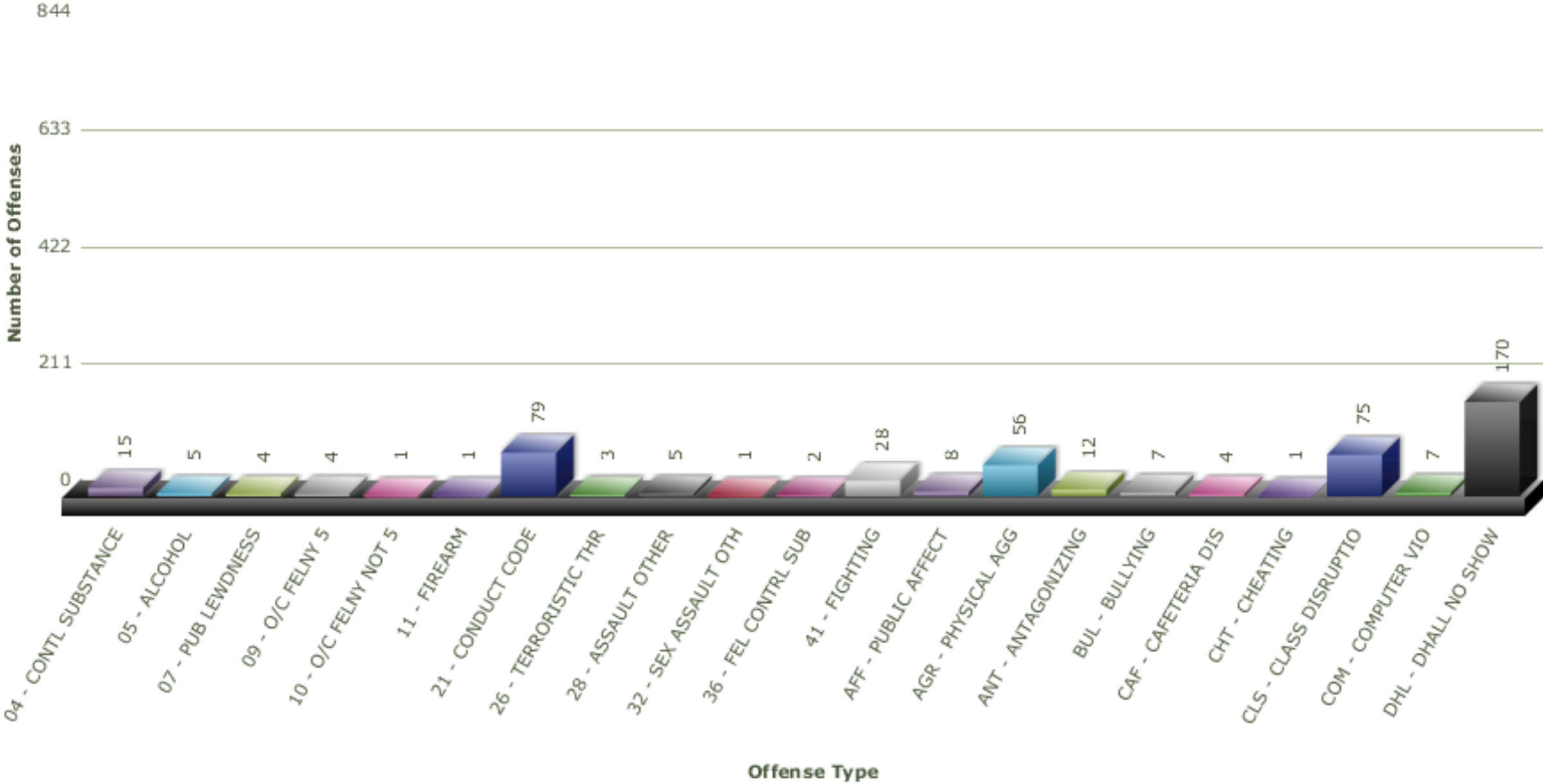
The Dickinson ISD Safety and Security Committee met via Zoom on December 11, 2020. The agenda included a review of the district's Covid-19 dashboard, new Covid-19 Rapid Testing Program, 2020 Bond Election Campus Security Upgrades, and the Motorola emergency radio program.

The attached discipline offense and action charts shows a significant decrease in disciplinary offenses for the fall semester. This is to be expected with less students attending face to face instruction for school, but it also illustrates that our restorative practices program is being successful. Campuses are working diligently to address disciplinary concerns without taking students out of class where they can fall behind on their work.

**Discipline Actions**  
**Breakdown by Action Type (Entity 000)**



**Discipline Offenses  
Breakdown by Offense Type (Entity 000)**



**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Professional Development Report

**Agenda Item:** Lee Courville

**Background Information:**

This report contains a summary of the professional development offered, an enrollment summary for each course, the number of hours earned and the number of attendees.

**Recommendation:**

Informational only.

**Action Item:** \_\_\_\_\_ Yes  No



## Dickinson ISD Professional Development Summary Fall Semester – 2020

1. 242 Professional development sessions provided between 8/10/2020–12/18/2020  
Approximately 16,200 DISD staff enrolled in a diverse offering of professional development courses.  
45,893 professional development hours earned by DISD staff.
2. Professional development provided by:
  - a. DISD Educational Services Department
  - b. Special Programs Department
  - c. Human Resources, Business Services (NEW to DISD)
  - d. Technology Department
  - e. Campus sponsored PD
  - f. District Partnerships
    - Lead4ward
    - National Educators for Restorative Practices (NEDRP)
    - Character Strong
    - Eduhero Online Education – Required Annual Trainings
3. Ongoing Professional Development Programs in DISD
  - a. New Teacher Induction Program (2 years) Protégé & Navigator
  - b. Administrator Academy
  - c. Curriculum Development Teams
  - d. AP/Pre-AP Vertical Teams
  - e. Librarian Network
  - f. Special Education Instructional Design Team (SEID)
  - g. Collaborative University Partnerships

Chad Nuetzmann  
Director of Teacher Development & Professional Learning

## DISD Professional Development Summary - Fall 2020

<u>e-Courses</u>		<u>Start Date</u>	<u>Attendance</u>	<u>Texas SBEC CPE Hours for attending course</u>	<u>Total Hours Earned (per course)</u>
1	2018-2019 Safety Training for Coaches	N/A	5	1	5
2	Acoso Sexual (Spanish language training)	N/A	6	1	6
3	Adobe Presenter 8 Overview	N/A	3	5	15
4	Assessment strategies	N/A	2	1	2
5	Before It Breaks: Classroom Management	N/A	8	1	8
6	COVID-19 General Guidelines	N/A	8	0.25	2
7	Classroom Conflict	N/A	7	1	7
8	Communication Tools for the Classroom	N/A	4	1	4
9	Concussion Awareness	N/A	7	2	14
10	Concussion Awareness for Teens	N/A	1	0.25	0.25
11	Content Based Games & Activities	N/A	2	1	2
12	Customer Service in Education	N/A	38	1	38
13	Cybersecurity Awareness for Educators	N/A	15	1	15
14	David's Law Cyberbullying for Educators	N/A	1	1	1
15	Differentiating with Technology	N/A	4	1	4
16	Digital Citizenship for Students 5-8	N/A	1	1	1
17	Drugs & Alcohol Prevention for Staff	N/A	1	1	1
18	Drugs & Alcohol Prevention for Students	N/A	1	0.25	0.25
19	Dyslexia Awareness Module 1	N/A	2	1	2
20	Dyslexia Awareness Module 2	N/A	2	1	2
21	Dyslexia Awareness Module 3	N/A	2	1	2
22	Educating Students with Autism	N/A	3	1	3
23	Effective Classroom Behavior Management	N/A	5	1	5
24	GT Instruction in the ELAR Classroom	N/A	26	1	26
25	GT Students: Differentiating Instruction	N/A	59	1	59
26	GT: Differentiated Assessments	N/A	13	1	13
27	GT: Emotional Needs of GT Students	N/A	54	1	54
28	GT: Energizing K-5 GT Science	N/A	17	1	17
29	GT: Engaging the Gifted Student	N/A	56	1	56
30	GT: Functional Perfectionism	N/A	1	1	1
31	GT: Growth & Maturity in GT Students	N/A	42	1	42
32	GT: Growth Approach to GT Instruction	N/A	1	1	1
33	GT: Increasing Your GT Diversity	N/A	31	1	31
34	GT: Overcoming Roadblocks to GT Success	N/A	27	1	27
35	GT: Personality Typing and GT Students	N/A	14	1	14
36	GT: Raising the Bar	N/A	35	1	35
37	GT: Tech Tools for the GT Student	N/A	18	1	18
38	GT: The Twice Exceptional Student	N/A	44	1	44
39	GT: Working with GT Parents	N/A	49	1	49
40	Google Classroom	N/A	47	1	47
41	Google Drive: Team Drive 2018	N/A	1	1	1
42	Google Forms 2018	N/A	31	1	31
43	Google Hangouts Meet	N/A	4	1	4
44	Graphic Organizers	N/A	2	1	2

45	HIPAA In Schools	N/A	1	1	1
46	Intro to Google Chrome	N/A	30	0.75	22.5
47	Intro to Google Slides	N/A	31	1	31
48	Introduction to Google Calendar	N/A	1	1	1
49	K-12 Science Safety	N/A	3	1	3
50	Managing Online Learning	N/A	2	1	2
51	Microsoft Excel 2016: Advanced	N/A	2	0.5	1
52	Microsoft Excel 2016: Intermediate	N/A	2	0.5	1
53	Microsoft Excel 2016: Introduction	N/A	3	0.5	1.5
54	Microsoft Word 2016: Advanced	N/A	1	0.5	0.5
55	Microsoft Word 2016: Intermediate	N/A	1	0.5	0.5
56	Microsoft Word 2016: Introduction	N/A	3	0.5	1.5
57	Orthographic Processing	N/A	1	1	1
58	Preparing for an Active Shooter	N/A	6	1	6
59	School Nutrition Program	N/A	13	1	13
60	Slips, Trips & Falls in Schools	N/A	1	0.25	0.25
61	Substitute Essentials	N/A	1	1	1
62	Teacher Ethics Training	N/A	7	1	7
63	Technology Essentials: Part 3	N/A	1	1	1
64	Teen Dating Violence for Educators	N/A	2	1	2
65	Tips & Tricks for Google Spreadsheets	N/A	32	1	32
66	Title IX in Schools	N/A	3	1	3
67	Tools for Struggling Students	N/A	4	1	4
68	Tools to Support Student Creativity	N/A	1	1	1
69	Understanding the IEP	N/A	2	1	2
70	Vocabulary Strategies	N/A	1	1	1
71	2020-2021 T-TESS Training Course #1 - Evaluation Process	N/A	43	3	129
72	2020-2021 T-TESS Training Course #2 - Domain 1	N/A	40	2	80
73	2020-2021 T-TESS Training Course #3 - Domain 2	N/A	40	2	80
74	2020-2021 T-TESS Training Course #4 - Domain 3	N/A	40	2	80
75	2020-2021 T-TESS Training Course #5 - Domain 4	N/A	38	2	76
76	2020-2021 T-TESS Training Course #6 - Calibration	N/A	36	2	72
77	2020-2021 T-TESS Training Course #7 - Specialized Settings	N/A	35	2	70
78	Global PD Mini-Course: Common Formative Assessment	N/A	10	4	40
79	Global PD Mini-Course: Taking Action - A Handbook for RTI at Work	N/A	10	4	40
80	Global PD Mini-Course: Learning By Doing	N/A	20	4	80
81	Global PD Mini-Course: HEART!	N/A	12	4	48
82	Global PD Mini-Course: Embedded Formative Assessment	N/A	10	4	40
83	Global PD Mini-Course: Transforming School Culture	N/A	13	4	52
			1,202.00		1,739.25

				<u>Texas SBEC CPE</u>	<u>Total Hours</u>
				<u>Hours for attending</u>	<u>Earned (per</u>
				<u>course</u>	<u>course)</u>
<u>Required Annual Online Training</u>	<u>Start Date</u>	<u>Attendance</u>			
84	2020-2021 Bloodborne Pathogens - Eduhero	NA	1431	1	1431
85	2020-2021 Sexual Harassment for Educators - Eduhero	NA	1473	1	1473
86	2020-2021 FERPA and PPRA in Schools - Eduhero	NA	202	1	202
87	2020-2021 Bullying Prevention for School Personnel - Eduhero	NA	1291	1	1291
88	2020-2021 Mental Health SB460: Part 1 - Eduhero	NA	210	1	210
89	2020-2021 Mental Health SB460: Part 2 - Eduhero	NA	204	1	204

90	2020-2021 Mental Health SB460: Part 3 - Eduhero	NA	205	1	205
91	2020-2021 Section 504 and Public Schools - Eduhero	NA	194	1	194
92	2020-2021 Child Maltreatment Responsibilities - Eduhero	NA	265	1	265
93	2020-2021 Suicide Awareness & Prevention - Eduhero	NA	228	1	228
94	2020-2021 SHAC: Coordinated School Health Program - Eduhero	NA	188	1	188
95	2020-2021 Allergy and Anaphylaxis - Eduhero	NA	211	1	211
96	2020-2021 Human Trafficking Awareness - Eduhero	NA	1438	1	1438
97	2020-2021 Seizure Training for School Personnel - epilepsy.com	NA	1272	1	1272
98	2020-2021 Seizure Training for Nurses - epilepsy.com	NA	39	2.25	87.75
99	2020-2021 Trauma Informed Care - Kognito-aware	NA	1220	1.5	1830
			10,071.00		10,729.75

<b>Social &amp; Emotional/Character Education Training (Fall 2020)</b>		<b>Start Date</b>	<b>Attendance</b>	<b>Texas SBEC CPE Hours for attending course</b>	<b>Total Hours Earned (per course)</b>
100	Character Strong Teacher Training	8/18/2020	904	3.5	3164
101	Character Strong SEL Campus Team Implementation Support Training	8/19/2020	52	3.5	182
102	NEW to DISD-Restorative Practices Training	8/12/2020	141	6	846
103	As+K about Suicide to Save a Life & DISD Suicide Prevention Procedures	9/9/2020	28	3	84
104	Virtual: As+K about Suicide to Save a Life & DISD Suicide Prevention Procedures	9/10/2020	6	3	18
105	Virtual: Niroga's Dynamic Mindfulness (DMind) Level 2 Foundation Training	10/14/2020	26	6	156
106	VIRTUAL: Restorative Practices - RED TRAINING	10/22/2020	27	3	81
			1,184.00		4,531.00

<b>In-District Professional Development Offerings (Fall 2020)</b>		<b>Start Date</b>	<b>Attendance</b>	<b>Texas SBEC CPE Hours for attending course</b>	<b>Total Hours Earned (per course)</b>	<b>Content Area</b>
107	Zoom: TETN STAAR Alt 2 updates	10/8/2020	13	3	39	Accountability
108	Virtual: TETN - STAAR Accessibility Update	10/22/2020	16	2	32	Accountability
109	Online training: CTC Managing Material and Intro to Online Training	11/2/2020	2	1	2	Accountability
110	HAC-GT Foundation Training - Nature & Needs for Gifted Students	10/1-11/30	6	6	36	Advanced Academics
111	HAC-GT Foundation Training - Social & Emotional Needs of Gifted Students	10/1-11/30	5	6	30	Advanced Academics
112	HAC-GT Foundation Training - Differentiation for Advanced Students	10/1-11/30	3	6	18	Advanced Academics
113	HAC-GT Foundation Training - Identification & Assessment of GT Students	10/1-11/30	6	6	36	Advanced Academics
114	HAC-GT Foundation Training - Creativity in the Gifted Classroom	10/1-11/30	5	6	30	Advanced Academics
115	VIRTUAL: Lead4ward-Teacher Jam Session with Justin (Secondary) - Limit 50	11/16/2020	5	1	5	All Subjects
116	VIRTUAL: Lead4ward-Teacher Jam Session with Justin (Elementary) - Limit 50	12/7/2020	7	1	7	All Subjects
117	Virtual MTSS/Rtl BOY Training	9/16/2020	27	3	81	At Risk

118	Virtual BOY LPAC Training - AM Session	9/18/2020	21	3	63	At Risk
119	Virtual BOY LPAC Training - PM Session	9/18/2020	3	3	9	At Risk
120	Bilingual Dyslexia Training	9/29/2020	4	6	24	At Risk
121	Bilingual Dyslexia Training	9/30/2020	4	6	24	At Risk
122	PEIMS Verification	10/23/2020	17	3	51	At Risk
123	Avid Excel Curriculum Writing (7th and -8th grade) - 4:30pm - 5:30pm	11/30/2020	3	1	3	At Risk
124	VIRTUAL: Dual Language Curriculum Writing (PK-1st) - 4:30pm - 5:30pm	12/9/2020	21	1	21	At Risk
125	KJHS Teacher Tips & Tools	10/26/2020	9	1.5	13.5	Campus Based
126	KJHS Teacher Tips & Tools	11/30/2020	8	1.5	12	Campus Based
127	Virtual: Secondary ELA CLT (Curriculum Leadership Team)	9/10/2020	8	1	8	ELA
128	20-21 DISD Reading Academy	9/29/2020	21	6	126	ELA
129	20-21 DISD Reading Academy	10/13/2020	23	6	138	ELA
130	Virtual: MS JH ELA CLT (Curriculum Leadership Team)	10/22/2020	6	2	12	ELA
131	20-21 English I Planning Day	10/27/2020	7	6	42	ELA
132	20-21 DISD Reading Academy	11/3/2020	23	6	138	ELA
133	20-21 English III Planning Day	12/1/2020	6	6	36	ELA
134	20-21 DISD Reading Academy	12/1/2020	23	6	138	ELA
135	20-21 English II Planning Day	12/2/2020	6	6	36	ELA
136	VIRTUAL: Lead4ward - Planning Instruction - AM Session (8-11am) - limited to 50 per session	10/1/2020	50	3	150	Leadership
137	VIRTUAL: Lead4ward - Planning Instruction - PM Session (1-4 pm) - limited to 50 per session	10/1/2020	38	3	114	Leadership
138	ESC Boardroom: AP Academy (AM session)	10/2/2020	14	2	28	Leadership
139	ESC Boardroom: AP Academy (PM session)	10/2/2020	6	2	12	Leadership
140	VIRTUAL: Lead4ward - Engagement Across Learning Environments - AM Session (8-11am) - limited to 50 per session	10/12/2020	56	3	168	Leadership
141	VIRTUAL: Lead4ward - Engagement Across Learning Environments - PM Session (1-4 pm) - limited to 50 per session	10/12/2020	29	3	87	Leadership
142	Impact Cycle Training: Chapter 1	10/15/2020	51	1.5	76.5	Leadership
143	ESC Boardroom: AP Academy (AM session)	10/20/2020	12	2	24	Leadership
144	ESC Boardroom: AP Academy (AM session)	10/20/2020	10	2	20	Leadership
145	VIRTUAL: Lead4ward - Monitoring Progress - AM Session (8-11am) - limited to 50 per session	10/28/2020	46	3	138	Leadership
146	VIRTUAL: Lead4ward - Monitoring Progress - PM Session (1-4 pm) - limited to 50 per session	10/28/2020	41	3	123	Leadership
147	ESC 251: T-PESS Training for Assistant Principals (AM Session)	11/4/2020	14	3.5	49	Leadership
148	ESC 251: T-PESS Training for Assistant Principals (PM Session)	11/4/2020	10	3.5	35	Leadership
149	ESC 251: T-PESS Training for Principals	11/5/2020	14	6	84	Leadership
150	Impact Cycle Training: Chapter 2	11/12/2020	45	1.5	67.5	Leadership
151	VIRTUAL: DISD Librarian Network Meeting	9/10/2020	13	1.5	19.5	Librarians
152	VIRTUAL: DISD Librarian Network Meeting	11/12/2020	10	1.5	15	Librarians
153	VIRTUAL: Elementary Math CLT Meeting	9/25/2020	9	2	18	Math
154	MJHS: Texas Home Learning 3.0 Mathia	10/22/2020	13	1	13	Math
155	Virtual: 5-8 Math Curriculum Leadership Team	10/29/2020	9	1.5	13.5	Math
156	KJHS: Texas Home Learning 3.0 Mathia	11/4/2020	10	1	10	Math
157	Virtual: Elementary Math CLT Meeting	11/11/2020	8	1	8	Math
158	VIRTUAL: NEW to DISD Orientation	8/11/2020	141	6	846	NEW to DISD
159	NEW to DISD-Restorative Practices Training	8/12/2020	141	6	846	NEW to DISD

160	VIRTUAL: NEW to DISD Training (Technology, Special Programs & At Risk)	8/13/2020	141	6	846	NEW to DISD
161	ESC 251: Annual Skills CNA/Nurse Skills Review	8/14/2020	19	2	38	Nursing
162	RMTS/ SHARS Training- ALL Nurses and CNA Providers	9/8/2020	22	1	22	Nursing
163	Virtual: HS Science CLT	9/29/2020	4	2	8	Science
164	Virtual: 6-8 Science September CLT	9/30/2020	5	1	5	Science
165	Virtual: 6-8 Science October CLT	10/26/2020	5	1	5	Science
166	Virtual: HS Science October CLT	10/27/2020	4	2	8	Science
167	Virtual: Elementary Science CLT Meeting	11/11/2020	7	1	7	Science
168	Virtual: 6-8 Science December CLT	12/7/2020	4	1	4	Science
169	Virtual: HS Science December CLT	12/8/2020	3	1	3	Science
170	2nd Mini meeting Hughes Rd only: CPI	1/16/1900	16	1	16	Special Programs
171	Virtual: Special Education ARDCF training: Frontline	8/10/2020	9	6	54	Special Programs
172	Virtual: Special Education ARDCF training: PEIMS	8/12/2020	9	6	54	Special Programs
173	Virtual: Special Education ARDCF training: SPED ERF updates	8/13/2020	9	6	54	Special Programs
174	Transportation Break Room: CPI: Nonviolent Crisis Intervention Foundation Course (1 day course)	8/18/2020	21	6	126	Special Programs
175	CAP ONLY: CPI: Nonviolent Crisis Intervention Course	8/21/2020	4	6	24	Special Programs
176	Mini meeting for CAP ONLY: CPI	8/21/2020	6	1	6	Special Programs
177	Bay Colony ONLY: CPI: Nonviolent Crisis Intervention Course	8/24/2020	2	6	12	Special Programs
178	Mini meeting for Bay Colony ONLY: CPI	8/24/2020	12	1	12	Special Programs
179	Dickinson High School ONLY: CPI: Nonviolent Crisis Intervention Course	8/25/2020	3	6	18	Special Programs
180	Mini meeting for Dickinson High School ONLY: CPI	8/25/2020	39	1	39	Special Programs
181	Dunbar MS ONLY: CPI: Nonviolent Crisis Intervention Course	8/28/2020	7	6	42	Special Programs
182	Mini meeting for Dunbar MS ONLY: CPI	8/28/2020	10	1	10	Special Programs
183	Kranz Jr High ONLY: CPI: Nonviolent Crisis Intervention Course	9/3/2020	6	6	36	Special Programs
184	Mini meeting for Kranz Jr. High ONLY: CPI	9/3/2020	10	1	10	Special Programs
185	Barber MS ONLY: CPI: Nonviolent Crisis Intervention Course	9/4/2020	2	6	12	Special Programs
186	Mini meeting for Barber MS ONLY: CPI	9/4/2020	9	1	9	Special Programs
187	RMTS/ SHARS Training-Returning Related Service Providers	9/4/2020	16	1	16	Special Programs
188	RMTS/ SHARS Training- Returning PCS Providers	9/9/2020	58	1	58	Special Programs
189	Lobit Village ONLY: CPI: Nonviolent Crisis Intervention Course	9/9/2020	2	6	12	Special Programs
190	Mini meeting for Lobit Village ONLY: CPI	9/9/2020	19	1	19	Special Programs
191	RMTS/ SHARS Training- NEW PCS Providers	9/9/2020	15	1	15	Special Programs
192	Hughes Rd Elementary ONLY: CPI: Nonviolent Crisis Intervention Course	9/10/2020	7	6	42	Special Programs
193	Mini meeting for Hughes Road ONLY: CPI	9/10/2020	18	1	18	Special Programs
194	Mini meeting for Silbernagel Elementary ONLY: CPI 9/10/2020	9/10/2020	9	1	9	Special Programs
195	RMTS/ SHARS Training- NEW Related Service Providers	9/11/2020	14	1.5	21	Special Programs
196	Conducting Evaluations in the Context of This Reality	9/11/2020	11	2	22	Special Programs
197	Mini meeting for McAdams Jr. High ONLY: CPI	9/11/2020	17	1	17	Special Programs
198	KE Little ONLY: CPI: Nonviolent Crisis Intervention Course	9/16/2020	3	6	18	Special Programs
199	Mini meeting for KE Little ONLY: CPI	9/16/2020	6	1	6	Special Programs
200	Case Manager Training	9/16/2020	6	1	6	Special Programs
201	Case Manager Training	9/17/2020	17	1	17	Special Programs
202	Foundation & Mini meeting: CPI	9/18/2020	9	1	9	Special Programs
203	Cultural Diversity	9/18/2020	8	3	24	Special Programs
204	VIRTUAL: Elementary Math CLT Meeting	9/28/2020	7	6	42	Special Programs
205	Mini meeting for Calder Rd ONLY: CPI	9/28/2020	11	1	11	Special Programs

206	Transportation SHARS Training	9/29/2020	3	1	3	Special Programs
207	Foundation & Mini meeting: CPI (ESC SPED only)	10/6/2020	32	1	32	Special Programs
208	Mini meeting for San Leon Elementary ONLY: CPI	10/7/2020	17	1	17	Special Programs
209	San Leon Elementart ONLY: CPI: Nonviolent Crisis Intervention Course	10/7/2020	6	6	36	Special Programs
210	2nd Mini meeting CAP only: CPI	10/9/2020	6	1	6	Special Programs
211	Calder Rd ONLY: CPI: Nonviolent Crisis Intervention Course	10/13/2020	3	6	18	Special Programs
212	Mini meeting for Calder Rd ONLY: CPI	10/13/2020	9	1	9	Special Programs
213	ESC room 251 A to Z and How to Write an IEP	10/15/2020	4	2	8	Special Programs
214	VIRTUAL: MJHS Transition Supplement for Special Education	10/21/2020	13	1	13	Special Programs
215	2nd Mini meeting Calder Rd only: CPI	10/23/2020	16	1	16	Special Programs
216	VIRTUAL: DHS Transition Supplement for Special Education AM session	10/27/2020	2	1	2	Special Programs
217	CPI: Nonviolent Crisis Intervention Course	10/28/2020	7	2	14	Special Programs
218	2nd Mini meeting Dickinson HS Admin only: CPI	11/2/2020	14	1	14	Special Programs
219	CPI: Nonviolent Crisis Intervention Course	11/3/2020	5	6	30	Special Programs
220	Virtual Annual CTC training	11/4/2020	8	3.5	28	Special Programs
221	Virtual Annual CTC training	11/4/2020	9	3.5	31.5	Special Programs
222	2nd Mini meeting Dickinson HS Para only: CPI	11/6/2020	28	1	28	Special Programs
223	2nd Mini meeting Bay Colony only: CPI	11/10/2020	9	1	9	Special Programs
224	VIRTUAL: DHS Transition Supplement/SOP Case Managers	11/12/2020	25	1	25	Special Programs
225	MDR Training	11/16/2020	8	4	32	Special Programs
226	2nd Mini meeting Kranz JH only: CPI	11/16/2020	20	1	20	Special Programs
227	2nd Mini meeting KE Little only: CPI	11/17/2020	2	1	2	Special Programs
228	2nd Mini meeting Dunbar MS only: CPI	11/18/2020	12	1	12	Special Programs
229	2nd Mini meeting San Leon only: CPI	11/18/2020	16	1	16	Special Programs
230	2nd Mini meeting Lobit Village only: CPI	11/30/2020	15	1	15	Special Programs
231	2nd Mini meeting Bay Colony only: CPI	12/2/2020	4	1	4	Special Programs
232	2nd Mini meeting Barber MS only: CPI	12/2/2020	9	1	9	Special Programs
233	2nd Mini meeting Lobit Middle School only: CPI	12/15/2020	9	1	9	Special Programs
234	VIRTUAL: First Year Teacher Induction - By Invitation ONLY	8/10/2020	52	6	312	Teacher Induction
235	VIRTUAL: Protege Training - September	9/8/2020	53	1	53	Teacher Induction
236	ESC TR 251: Navigator Training - September	9/15/2020	61	1	61	Teacher Induction
237	ESC TR 251: Protege Training - October	10/6/2020	56	1	56	Teacher Induction
238	ESC TR 251: Navigator Training - October	10/13/2020	57	1	57	Teacher Induction
239	ESC TR 251: Protege Training - November	11/10/2020	51	1	51	Teacher Induction
240	ESC TR 251: Navigator Training - November	11/17/2020	65	1	65	Teacher Induction
241	Google Classroom Training (3 Days) - All Teachers	8/17-8/19	1200	18	21600	Technology
242	DHS N105 or Virtually: Streamline Your Google Classroom (during your conference period or lunch)	10/1/2020	142	1	142	Technology

3787

28893

Total # Enrolled	16,244.00
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Total # of Hours Earned	45,893.00
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**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA ITEM**

**Meeting Date:** January 12, 2021

**Item Title:** Construction Method for Junior High #3

**Agenda Item:** Jim Rubach

**Background Information:**

Administration will present information regarding the preferred construction method for Junior High #3 (2020 Bond).

**Recommendation:**

The Superintendent and the Executive Director of Facility Planning and Construction recommend using the Construction Manager At Risk method for Junior High #3.

**Action Item:** \_\_\_\_\_  Yes \_\_\_\_\_ No

**Motion made by** \_\_\_\_\_ **seconded by** \_\_\_\_\_ **vote** \_\_\_\_\_

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Consider and adopt an Order Authorizing the Issuance of Dickinson Independent School District Unlimited Tax School house bonds, Series 2021; Setting Certain parameters for the Bonds; Authorizing a Pricing officer to Approve the Terms Thereof; and Containing Certain Other Procedures and Provisions Related Thereto.

**Agenda Item:** Ryan Boone

**Background Information:**

Attached is a resolution authorizing the issuance of Dickinson ISD Unlimited Tax Schoolhouse Bonds, Series 2021.

**Recommendation:**

The Superintendent and Deputy Superintendent for Business and Operations recommend approving the resolution authorizing the issuance of Dickinson Independent School District Unlimited Tax Schoolhouse Bonds, Series 2021.

**Action Item:**   X   Yes        No

**Motion made by** \_\_\_\_\_ **seconded by** \_\_\_\_\_ **vote** \_\_\_\_\_

ORDER AUTHORIZING THE ISSUANCE OF DICKINSON INDEPENDENT SCHOOL DISTRICT UNLIMITED TAX SCHOOLHOUSE BONDS, SERIES 2021; SETTING CERTAIN PARAMETERS FOR THE BONDS; AUTHORIZING A PRICING OFFICER TO APPROVE THE TERMS THEREOF; AND CONTAINING CERTAIN OTHER PROCEDURES AND PROVISIONS RELATED THERETO

THE STATE OF TEXAS §  
COUNTY OF GALVESTON §  
DICKINSON INDEPENDENT SCHOOL DISTRICT §

WHEREAS, Dickinson Independent School District (the “District”) desires to issue bonds hereinafter authorized that were duly and favorably voted at an election held in the District on the 3rd day of November, 2020 (the “Election”); and

WHEREAS, the Board of Trustees of the District does hereby determine that bonds and any premium charged against such voted authority in an aggregate amount not to exceed \$94,200,000 should be issued as the first installment of a total \$94,200,000 bonds voted at the Election pursuant to Chapter 45, Texas Education Code, and

WHEREAS, the District has a principal amount of at least \$100,000,000 in a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued, and some amount of such long-term indebtedness is rated in one of the four highest rating categories for long-term debt instruments by a nationally recognized rating agency for municipal securities without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation, and therefore, the District qualifies as an “Issuer” under Chapter 1371, Texas Government Code; and

WHEREAS, pursuant to Section 1371.053, Texas Government Code, the District desires to delegate authority to each of the Superintendent and the Deputy Superintendent for Business and Operations (each, a “Pricing Officer”) to effect the sale of the Bonds; Now, therefore

BE IT ORDERED BY THE BOARD OF TRUSTEES OF DICKINSON INDEPENDENT SCHOOL DISTRICT:

1. Recitals; Finding. It is hereby found and determined that the matters and facts set out in the preamble to this Order are true and correct. The Board hereby finds and determines that the issuance of the Bonds for the purposes described herein is in the best interests of the District.

2. Definitions. Throughout this Order the following terms and expressions as used herein shall have the meanings set forth below:

“Blanket Letter of Representations” means the Blanket Issuer Letter of Representations between the District, the Registrar and DTC.

“Bonds” means the Dickinson Independent School District Unlimited Tax Schoolhouse Bonds, Series 2021 authorized in this Order, unless the context clearly indicates otherwise.

“Business Day” means any day which is not a Saturday, Sunday, or a day on which the Registrar is authorized by law or executive order to close.

“Closing Date” means the date of delivery of the applicable series of the Bonds to the Underwriter.

“Code” means the Internal Revenue Code of 1986, as amended.

“Comptroller” means the Comptroller of Public Accounts of the State of Texas.

“Debt Service Fund” means each interest and sinking fund for payment of the Bonds established by the District in Section 19 of this Order.

“Deputy Superintendent for Business and Finance” means Ryan Boone, or any successor in that office designated by the Board.

“District” means the Dickinson Independent School District.

“DTC” means The Depository Trust Company of New York, New York, or any successor securities depository.

“DTC Participant” means brokers and dealers, banks, trust companies, clearing corporations and certain other organizations on whose behalf DTC was created to hold securities to facilitate the clearance and settlement of securities transactions.

“Initial Bond” means each Initial Bond authorized by Section 4(b) of this Order.

“Interest Payment Date”, when used in connection with any Bond, means the dates set forth in the Officer’s Pricing Certificate.

“Officer’s Pricing Certificate” means the certificate signed by the Pricing Officer and containing the information regarding each issuance of the Bonds specified herein.

“Order” as used herein and in the Bonds means this order authorizing the Bonds.

“Owner” means any person who shall be the registered owner of any outstanding Bond.

“Purchase Agreement” means a bond purchase agreement, bid form or investor letter, as applicable, between the District and the Purchaser pertaining to the sale of the Bonds.

“Purchaser” means the initial purchaser of the Bonds identified in the Officer’s Pricing Certificate.

“Pricing Officer” means the Superintendent or the Deputy Superintendent for Business and Operations.

“Record Date” means, for any Interest Payment Date, the close of business on the last Business Day of the month next preceding each Interest Payment Date.

“Register” means the books of registration kept by the Registrar, in which are maintained the names and addresses of, and the principal amounts of the Bonds registered to, each Owner.

“Registrar” means Wells Fargo Bank, N.A., Minneapolis, Minnesota, or other paying agent/registrar for the Bonds designated in the Officer’s Pricing Certificate, and any successors in that capacity.

“Superintendent” means Carla Voelkel, or any successor in that office designated by the Board.

3. Authorization. The Bonds shall be issued in fully registered form in a maximum principal amount, including any premium counted against voted authorization, not to exceed \$94,200,000 for the construction, acquisition and equipment of school buildings in the District, the purchase of necessary sites for school buildings, and the purchase of new school buses, under and in strict conformity with the Constitution and laws of the State of Texas, particularly Chapter 45, Texas Education Code and Chapter 1371, Texas Government Code.

4. Delegation of Authority. As authorized by Section 1371.053, Texas Government Code, the Pricing Officer is hereby authorized to act on behalf of the District through a date one year from the date of this Order, from time to time, in selling and delivering the Bonds in one or more series, subject to the conditions and carrying out the other procedures as set forth below. Bonds sold pursuant to a bid form executed on or before the expiration date above may be delivered after such date, provided that such delivery date shall occur within ninety (90) days of the sale of the Bonds.

(a) Designation. The Bonds shall be designated as “DICKINSON INDEPENDENT SCHOOL DISTRICT UNLIMITED TAX SCHOOLHOUSE BONDS, SERIES 2021” or as otherwise designated in the Officer’s Pricing Certificate.

(b) Each Initial Bond shall be numbered I-1 and all other Bonds shall be numbered in sequence beginning with R-1. Bonds delivered on transfer of or in exchange for other Bonds shall be numbered in order of their authentication by the Registrar, shall be in the denomination of \$5,000 or integral multiples thereof, and shall mature on the same date and bear interest at the same rate as the Bond or Bonds in lieu of which they are delivered.

(c) Date, Denomination, Interest Rates, and Maturities. The Bonds shall be dated, mature on the dates in each of the years and in the amounts set out in the Officer's Pricing Certificate, shall be subject to prior optional and mandatory redemption on the dates, for the redemption prices and in the amounts, set out in the Officer's Pricing Certificate and shall bear interest at rates and from their issue date as set out in the Officer's Pricing Certificate payable on each Interest Payment Date.

(d) Selling and Delivering Bonds. The Pricing Officer shall determine the method and manner of sale, any optional and mandatory sinking fund redemption provisions for the Bonds, and all other matters not expressly provided in this Order relating to the issuance, sale and delivery of the Bonds, all of which shall be specified in the Officer's Pricing Certificate; provided that:

- (i) the net effective interest rate on the Bonds shall not exceed the maximum rate allowed by Chapter 1204, Texas Government Code, as amended;
- (ii) the Bonds shall mature not later than 30 years after the date of their issuance; and
- (iii) the aggregate principal amount of the Bonds, plus any premium charged against the voted authority may not exceed the maximum principal amount authorized in Section 3 hereof.

(e) Sale; Purchase Agreement. The Bonds shall be sold and delivered to the Underwriter at a price to be set forth in the Officer's Pricing Certificate, in accordance with the terms of a the Purchase Agreement to be approved by the Pricing Officer. The Pricing Officer is authorized and directed to execute the Purchase Agreement on behalf of the District, and the Pricing Officer, President of the Board and all other officers, agents and representatives of the District are hereby authorized to do any and all things necessary or desirable to satisfy the conditions set out therein and to provide for the issuance and delivery of the Bonds.

(f) Use of Proceeds. Proceeds from the sale of the Bonds shall, promptly upon receipt by the District, be applied as follows:

- (i) Net premium on the Bonds in the amount of \$\_\_\_\_\_<sup>1</sup>, shall be deposited into the Debt Service Fund.
- (ii) Net premium on the Bonds in the amount of \$\_\_\_\_\_<sup>2</sup> shall be used to pay the costs of issuance.

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<sup>1</sup> Insert from Officer's Pricing Certificate.

<sup>2</sup> Insert from Officer's Pricing Certificate.

- (iii) Net premium on the Bonds in the amount of \$ \_\_\_\_\_<sup>3</sup> shall be used to pay the underwriter's discount.
- (iv) Bond proceeds in the amount of \$ \_\_\_\_\_<sup>4</sup>, plus net premium in the amount of \$ \_\_\_\_\_<sup>5</sup> shall be used for the purposes described in Section 3. Any proceeds of the Bonds remaining after making all deposits and payments shall be deposited into the Debt Service Fund.

5. Execution and Registration of Bonds. (a) The Bonds shall be signed by the President of the Board and countersigned by the Secretary of the Board, by their manual, lithographed, or facsimile signatures, and the official seal of the District shall be impressed or placed in facsimile thereon. Such facsimile signatures on the Bonds shall have the same effect as if each of the Bonds had been signed manually and in person by each of said officers, and such facsimile seal on the Bonds shall have the same effect as if the official seal of the District had been manually impressed upon each of the Bonds.

(b) If any officer of the District whose manual or facsimile signature shall appear on the Bonds shall cease to be such officer before the authentication of such Bonds or before the delivery of such Bonds, such manual or facsimile signature shall nevertheless be valid and sufficient for all purposes as if such officer had remained in such office.

(c) Except as provided below, no Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit of this Order unless and until there appears thereon the Registrar's Authentication Certificate substantially in the form provided herein, duly authenticated by manual execution by an officer or duly authorized signatory of the Registrar. In lieu of the executed Registrar's Authentication Certificate described above, the Initial Bond delivered at the Closing Date shall have attached thereto the Comptroller's Registration Certificate substantially in the form provided herein, manually executed by the Comptroller, or by her duly authorized agent, which certificates shall be evidence that the Initial Bond have been duly approved by the Attorney General of the State of Texas and that they are valid and binding obligations of the District, and have been registered by the Comptroller.

(d) On the Closing Date, the Initial Bond, payable in stated installments to the Underwriter's designee, executed by manual or facsimile signature of the President of the Board and Secretary of the Board, approved by the Attorney General, and registered and manually signed by the Comptroller, shall be delivered to the Underwriter's designee. Upon payment for the Initial Bond, the Registrar shall cancel the Initial Bond and definitive Bonds shall be delivered to DTC.

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<sup>3</sup> Insert from Officer's Pricing Certificate.

<sup>4</sup> Insert from Officer's Pricing Certificate.

<sup>5</sup> Insert from Officer's Pricing Certificate.

6. Payment of Principal and Interest. The Registrar is hereby appointed as the paying agent for the Bonds. The principal of the Bonds shall be payable, without exchange or collection charges, in any coin or currency of the United States of America which, on the date of payment, is legal tender for the payment of debts due the United States of America, upon their presentation and surrender as they respectively become due and payable at the principal payment office of the Registrar, in Dallas, Texas. The interest on each Bond shall be payable on each Interest Payment Date, by check mailed by the Registrar on or before the Interest Payment Date to the Owner of record as of the Record Date, to the address of such Owner as shown on the Register.

If the date for payment of the principal of or interest on any Bond is not a Business Day, then the date for such payment shall be the next succeeding Business Day with the same force and effect as if made on the date payment was originally due.

7. Successor Registrars. The District covenants that at all times while any Bonds are outstanding it will provide a commercial bank or trust company, organized under the laws of the United States or any state, duly qualified to serve as and perform the duties and services of Registrar for the Bonds. The District reserves the right to change the Registrar for the Bonds on not less than 30 days written notice to the Registrar, so long as any such notice is effective not less than 60 days prior to the next succeeding principal or interest payment date on the Bonds. Promptly upon the appointment of any successor Registrar, the previous Registrar shall deliver the Register or copies thereof to the new Registrar, and the new Registrar shall notify each Owner, by United States mail, first class postage prepaid, of such change and of the address of the new Registrar. Each Registrar hereunder, by acting in that capacity, shall be deemed to have agreed to the provisions of this Section.

8. Special Record Date. If interest on any Bond is not paid on any Interest Payment Date and continues unpaid for thirty (30) days thereafter, the Registrar shall establish a new record date for the payment of such interest, to be known as a Special Record Date. The Registrar shall establish a Special Record Date when funds to make such interest payment are received from or on behalf of the District. Such Special Record Date shall be fifteen (15) days prior to the date fixed for payment of such past due interest, and notice of the date of payment and the Special Record Date shall be sent by United States mail, first class, postage prepaid, not later than five (5) days prior to the Special Record Date, to each affected Owner of record as of the close of business on the day prior to the mailing of such notice.

9. Book-Entry Only System. (a) The Initial Bond shall be registered in the name designated in the Officer's Pricing Certificate. Except as provided in Section 10 hereof, all other Bonds shall be registered in the name of Cede & Co., as nominee of DTC.

(b) With respect to Bonds registered in the name of Cede & Co., as nominee of DTC, the District and the Registrar shall have no responsibility or obligation to any DTC Participant or to any person on behalf of whom such DTC Participant holds an interest in the Bonds, except as

provided in this Order. Without limiting the immediately preceding sentence, the District and the Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than an Owner, as shown on the Register, of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any DTC Participant or any other person, other than an Owner, as shown on the Register, of any amount with respect to principal of, premium, if any, or interest on the Bonds. Notwithstanding any other provision of this Order to the contrary, the District and the Registrar shall be entitled to treat and consider the person in whose name each Bond is registered in the Register as the absolute Owner of such Bond for the purpose of payment of principal of and interest on the Bonds, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfer with respect to such Bond, and for all other purposes whatsoever. The Registrar shall pay all principal of, premium, if any, and interest on the Bonds only to or upon the order of the respective Owners, as shown in the Register as provided in this Order, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to payments of principal, premium, if any, and interest on the Bonds to the extent of the sum or sums so paid. No person other than an Owner, as shown in the Register, shall receive a Bond certificate evidencing the obligation of the District to make payments of amounts due pursuant to this Order. Upon delivery by DTC to the Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., and subject to the provisions of this Order with respect to interest checks being mailed to the Owner of record as of the Record Date, the phrase "Cede & Co." in this Order shall refer to such new nominee of DTC.

10. Successor Securities Depository; Transfer Outside Book-Entry Only System. In the event that the District, in its sole discretion, determines that the beneficial owners of the Bonds should be able to obtain certificated Bonds, or in the event DTC discontinues the services described herein, the District shall (i) appoint a successor securities depository, qualified to act as such under Section 17(a) of the Securities and Exchange Act of 1934, as amended, notify DTC and DTC Participants, as identified by DTC, of the appointment of such successor securities depository and transfer one or more separate Bonds to such successor securities depository or (ii) notify DTC and DTC Participants, as identified by DTC, of the availability through DTC of Bonds and transfer one or more separate Bonds to DTC Participants having Bonds credited to their DTC accounts, as identified by DTC. In such event, the Bonds shall not longer be restricted to being registered in the Register in the name of Cede & Co., as nominee of DTC, but may be registered in the name of the successor securities depository, or its nominee, or in whatever name or names Owners transferring or exchanging Bonds shall designate, in accordance with the provisions of this Order.

11. Payments to Cede & Co. Notwithstanding any other provision of this Order to the contrary, so long as any Bonds are registered in the name of Cede & Co., as nominee of DTC, all payments with respect to principal of, premium, if any, and interest on such Bonds, and all notices with respect to such Bonds, shall be made and given, respectively, in the manner provided in the Blanket Letter of Representations.

12. Ownership; Unclaimed Principal and Interest. The District, the Registrar and any other person may treat the person in whose name any Bond is registered as the absolute owner of such Bond for the purpose of making and receiving payment of the principal of or interest on such Bond, and for all other purposes, whether or not such Bond is overdue, and neither the District nor the Registrar shall be bound by any notice or knowledge to the contrary. All payments made to the person deemed to be the Owner of any Bond in accordance with this Section shall be valid and effectual and shall discharge the liability of the District and the Registrar upon such Bond to the extent of the sums paid.

Amounts held by the Registrar which represent principal of and interest on the Bonds remaining unclaimed by the Owner after the expiration of three years from the date such amounts have become due and payable shall be reported and disposed of by the Registrar in accordance with the applicable provisions of Texas law including, to the extent applicable, Title 6 of the Texas Property Code, as amended.

13. Registration, Transfer, and Exchange. So long as any Bonds remain outstanding, the Registrar shall keep the Register at its principal payment office. Subject to such reasonable regulations as it may prescribe, the Registrar shall provide for the registration and transfer of Bonds in accordance with the terms of this Order.

Each Bond shall be transferable only upon the presentation and surrender thereof at the principal payment office of the Registrar, duly endorsed for transfer, or accompanied by an assignment duly executed by the registered Owner or his authorized representative in form satisfactory to the Registrar. Upon due presentation of any Bond for transfer, the Registrar shall authenticate and deliver in exchange therefor, within three Business Days after such presentation, a new Bond or Bonds of the same type registered in the name of the transferee or transferees, in authorized denominations and of the same maturity and aggregate principal amount and bearing interest at the same rate as the Bond or Bonds so presented.

All Bonds shall be exchangeable upon presentation and surrender thereof at the principal payment office of the Registrar for a Bond or Bonds of the same type, maturity and interest rate in any authorized denomination, in an aggregate amount equal to the unpaid principal amount of the Bond or Bonds presented for exchange. The Registrar shall be and is hereby authorized to authenticate and deliver exchange Bonds in accordance with the provisions of this Section. Each Bond delivered in accordance with this Section shall be entitled to the benefits and security of this Order to the same extent as the Bond or Bonds in lieu of which such Bond is delivered.

The District or the Registrar may require the Owner of any Bond to pay a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with the transfer or exchange of such Bond. Any fee or charge of the Registrar for such transfer or exchange shall be paid by the District.

14. Mutilated, Lost, or Stolen Bonds. Upon the presentation and surrender to the Registrar of a mutilated Bond, the Registrar shall authenticate and deliver in exchange therefor a replacement Bond of like maturity, interest rate, and principal amount, bearing a number not

contemporaneously outstanding. If any Bond is lost, apparently destroyed, or wrongfully taken, the District, pursuant to the applicable laws of the State of Texas and in the absence of notice or knowledge that such Bond has been acquired by a bona fide purchaser, shall authorize and the Registrar shall authenticate and deliver a replacement Bond of like maturity, interest rate and principal amount, bearing a number not contemporaneously outstanding.

The District or the Registrar may require the Owner of a mutilated Bond to pay a sum sufficient to cover any tax or other governmental charge that may be imposed in connection therewith and any other expenses connected therewith, including the fees and expenses of the Registrar. The District or the Registrar may require the Owner of a lost, apparently destroyed or wrongfully taken Bond, before any replacement Bond is issued, to:

- (1) furnish to the District and the Registrar satisfactory evidence of the ownership of and the circumstances of the loss, destruction or theft of such Bond;
- (2) furnish such security or indemnity as may be required by the Registrar and the District to save them harmless;
- (3) pay all expenses and charges in connection therewith, including, but not Unlimited to, printing costs, legal fees, fees of the Registrar and any tax or other governmental charge that may be imposed; and
- (4) meet any other reasonable requirements of the District and the Registrar.

If, after the delivery of such replacement Bond, a bona fide purchaser of the original Bond in lieu of which such replacement Bond was issued presents for payment such original Bond, the District and the Registrar shall be entitled to recover such replacement Bond from the person to whom it was delivered or any person taking therefrom, except a bona fide purchaser, and shall be entitled to recover upon the security or indemnity provided therefor to the extent of any loss, damage, cost or expense incurred by the District or the Registrar in connection therewith.

If any such mutilated, lost, apparently destroyed or wrongfully taken Bond has become or is about to become due and payable, the District in its discretion may, instead of issuing a replacement Bond, authorize the Registrar to pay such Bond.

Each replacement Bond delivered in accordance with this Section shall be entitled to the benefits and security of this Order to the same extent as the Bond or Bonds in lieu of which such replacement Bond is delivered.

15. Cancellation of Bonds. All Bonds paid in accordance with this Order, and all Bonds in lieu of which exchange Bonds or replacement Bonds are authenticated and delivered in accordance herewith, shall be cancelled and destroyed upon the making of proper records regarding such payment. The Registrar shall furnish the District with appropriate certificates of destruction of such Bonds.

16. Optional and/or Mandatory Redemption; Defeasance. The Bonds are subject to optional and/or mandatory redemption as set forth in the Form of Bonds and in the Officer's Pricing Certificate.

Notice of any redemption identifying the Bonds to be redeemed in whole or in part shall be given by the Registrar at least thirty days prior to the date fixed for redemption by sending written notice by first class mail to the Owner of each Bond to be redeemed in whole or in part at the address shown on the Register. Such notices shall state the redemption date, the redemption price, the place at which Bonds are to be surrendered for payment and, if less than all Bonds of a particular maturity are to be redeemed, the numbers of the Bonds or portions thereof of such maturity to be redeemed. Any notice given as provided in this Section shall be conclusively presumed to have been duly given, whether or not the Owner receives such notice. By the date fixed for redemption, due provision shall be made with the Registrar for payment of the redemption price of the Bonds or portions thereof to be redeemed. When Bonds have been called for redemption in whole or in part and due provision has been made to redeem same as herein provided, the Bonds or portions thereof so redeemed shall no longer be regarded as outstanding except for the purpose of receiving payment solely from the funds so provided for redemption, and the rights of the Owners to collect interest which would otherwise accrue after the redemption date on any Bond or portion thereof called for redemption shall terminate on the date fixed for redemption.

The Bonds may be discharged, defeased, redeemed or refunded in any manner now or hereafter permitted by law.

17. Forms. The form of the Bonds, including the form of Registration Certificate of the Comptroller, which shall be attached or affixed to each Initial Bond, the form of the Registrar's Authentication Certificate, the form of Assignment and the form of Guarantee Endorsement of the Commissioner of Education of the State of Texas, shall be, respectively, substantially as follows, with such additions, deletions and variations as may be required by the Pricing Officer, necessary or desirable and not prohibited by this Order:

(a) Form of Bond.

UNITED STATES OF AMERICA  
STATE OF TEXAS  
COUNTY OF GALVESTON

REGISTERED  
NUMBER

\_\_\_\_\_

REGISTERED  
DENOMINATION

\$ \_\_\_\_\_

DICKINSON INDEPENDENT SCHOOL DISTRICT  
UNLIMITED TAX SCHOOLHOUSE BONDS  
SERIES 2021

INTEREST RATE:

MATURITY DATE:

DATED DATE:

CUSIP:

\_\_\_\_\_

\_\_\_\_\_ 6 \_\_\_\_\_

REGISTERED OWNER:

PRINCIPAL AMOUNT:

DOLLARS

DICKINSON INDEPENDENT SCHOOL DISTRICT (the "District") promises to pay to the registered owner identified above, or registered assigns, on the maturity date specified above, upon presentation and surrender of this Bond at the principal payment office of \_\_\_\_\_ (the "Registrar"), the principal amount identified above, payable in any coin or currency of the United States of America which on the date of payment is legal tender for the payment of debts due the United States of America, and to pay interest thereon at the rate shown above, calculated on the basis of a 360-day year of twelve 30-day months, from <sup>7</sup> \_\_\_\_\_, or the most recent interest payment date to which interest has been paid or duly provided for. Interest on this Bond is payable by check on \_\_\_\_\_ <sup>8</sup> and \_\_\_\_\_ <sup>9</sup> beginning on \_\_\_\_\_ <sup>10</sup>, mailed to the registered owner as shown on the books of registration kept by the Registrar as of the close of business on the last business day of the month next preceding each interest payment date.

<sup>6</sup> Insert from Officer's Pricing Certificate.

<sup>7</sup> Insert from Officer's Pricing Certificate.

<sup>8</sup> Insert from Officer's Pricing Certificate.

<sup>9</sup> Insert from Officer's Pricing Certificate.

<sup>10</sup> Insert from Officer's Pricing Certificate.

THIS BOND is one of a duly authorized issue of Bonds, aggregating \$ \_\_\_\_\_<sup>11</sup> (the “Bonds”), issued for the purposes of the construction, acquisition and equipment of school buildings in the District, the purchase of necessary sites for school buildings, and the purchase of new school buses, under and in strict conformity with the Constitution and laws of the State of Texas, particularly Chapter 45, Texas Education Code and Chapter 1371, Texas Government Code, and pursuant to an order adopted by the Board of Trustees of the District (the “Order”), which Order is of record in the official minutes of the District.

THE DISTRICT RESERVES THE RIGHT, at its option, to redeem Bonds maturing on or after \_\_\_\_\_<sup>12</sup>, in whole or in part, in integral multiples of \$5,000, on \_\_\_\_\_<sup>13</sup>, or any date thereafter at par plus accrued interest on the principal amounts called for redemption to the date fixed for redemption. If less than all the Bonds are to be redeemed, the District shall select the Bonds to be redeemed.

[If applicable, mandatory redemption language]<sup>14</sup>

NOTICE OF ANY REDEMPTION shall be given by the Registrar at least thirty (30) days prior to the date fixed for redemption by first class mail, addressed to the registered owners of each Bond to be redeemed in whole or in part at the address shown on the books of registration kept by the Registrar. When Bonds or portions thereof have been called for redemption, and due provision has been made to redeem the same, the principal amounts so redeemed shall be payable solely from the funds provided for redemption, and interest which would otherwise accrue on the amounts called for redemption shall terminate on the date fixed for redemption.

THIS BOND IS TRANSFERABLE only upon presentation and surrender at the principal payment office of the Registrar, duly endorsed for transfer or accompanied by an assignment duly executed by the registered owner or his authorized representative, subject to the terms and conditions of the Order.

THIS BOND IS EXCHANGEABLE at the principal payment office of the Registrar for Bonds in the denomination of \$5,000 or any integral multiple thereof, subject to the terms and conditions of the Order.

THIS BOND shall not be valid or obligatory for any purpose or be entitled to any benefit under the Order unless this Bond is either (i) registered by the Comptroller of Public Accounts of the State of Texas by registration certificate attached or affixed hereto or (ii) authenticated by the

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<sup>11</sup> Insert from Officer’s Pricing Certificate.

<sup>12</sup> Insert from Officer’s Pricing Certificate.

<sup>13</sup> Insert from Officer’s Pricing Certificate.

<sup>14</sup> Insert from Officer’s Pricing Certificate or remove if Bonds are not subject to mandatory redemption.

Registrar by due execution of the authentication certificate endorsed hereon.

THE REGISTERED OWNER of this Bond, by acceptance hereof, acknowledges and agrees to be bound by all the terms and conditions of the Order.

THE DISTRICT has covenanted in the Order that it will at all times provide a legally qualified registrar for the Bonds and will cause notice of any change of registrar to be mailed to each registered owner.

IT IS HEREBY certified, recited and covenanted that this Bond has been duly and validly issued and delivered; that all acts, conditions and things required or proper to be performed, to exist and to be done precedent to or in the issuance and delivery of this Bond have been performed, exist and have been done in accordance with law; and that annual ad valorem taxes, without legal limit as to rate or amount, sufficient to provide for the payment of the interest on and principal of this Bond, as such interest comes due and such principal matures, have been levied and ordered to be levied against all taxable property in the District, and have been pledged irrevocably for such payment.

IN WITNESS WHEREOF, this Bond has been signed with the manual or facsimile signature of the President and countersigned with the manual or facsimile signature of the Secretary, and the official seal of the District has been duly impressed, or placed in facsimile, on this Bond.

(AUTHENTICATION  
CERTIFICATE)

(SEAL)

DICKINSON INDEPENDENT SCHOOL  
DISTRICT

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

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

(b) Form of Comptroller's Registration Certificate.

COMPTROLLER'S REGISTRATION CERTIFICATE:

REGISTER NO. \_\_\_\_\_

I hereby certify that this Bond has been examined, certified as to validity, and approved by the Attorney General of the State of Texas, and that this Bond has been registered by the Comptroller of Public Accounts of the State of Texas.

WITNESS MY SIGNATURE AND SEAL this \_\_\_\_\_.

\_\_\_\_\_

Comptroller of Public Accounts  
of the State of Texas

(SEAL)

(c) Form of Registrar's Authentication Certificate.

AUTHENTICATION CERTIFICATE

It is hereby certified that this Bond has been delivered pursuant to the Bond Order described in the text of this Bond.

The Bank of New York Mellon Trust Company, N.A.  
As Paying Agent/Registrar

By \_\_\_\_\_  
Authorized Signature  
Date of Authentication \_\_\_\_\_

(d) Form of Assignment.

ASSIGNMENT

For value received, the undersigned hereby sells, assigns, and transfers unto

\_\_\_\_\_  
\_\_\_\_\_  
(Please print or type name, address, and zip code of Transferee)

\_\_\_\_\_  
(Please insert Social Security or Taxpayer Identification Number of Transferee)  
the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints

\_\_\_\_\_  
attorney to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

DATED: \_\_\_\_\_

Signature Guaranteed:  
\_\_\_\_\_

\_\_\_\_\_  
Registered Owner

NOTICE: The signature above must correspond to the name of the registered owner as shown on the face of this Bond in every particular, without any alteration, enlargement or change whatsoever.

\_\_\_\_\_  
NOTICE: Signature must be guaranteed by a member firm of the New York Stock Exchange or a commercial bank or trust company.

(e) Form of Guarantee Endorsement.

PSF CERTIFICATE

Under the authority granted by Article 7, Section 5 of the Texas Constitution and Subchapter C of Chapter 45 of the Texas Education Code, the payment, when due, of the principal of and interest on the issuance by the Dickinson Independent School District of its Unlimited Tax Schoolhouse Bonds, Series 2021, dated \_\_\_\_\_<sup>15</sup>, in the principal amount of \$\_\_\_\_\_<sup>16</sup> is guaranteed by the corpus of the Permanent School Fund of the State pursuant to the bond guarantee program administered by the Texas Education Agency. This guarantee shall be removed in its entirety upon defeasance of such bonds.

Reference is hereby made to the continuing disclosure agreement of the Texas Education Agency, set forth in Section I of the Agency's Investment Procedure Manual and the Agency's commitment letter for the guarantee. Such disclosure agreement has been made with respect to the bond guarantee program, in accordance with Rule 15c2-12 of the United States Securities and Exchange Commission, for the benefit of the holders and beneficial owners of the bonds.

In witness thereof I have caused my signature to be placed in facsimile on this bond.

\_\_\_\_\_  
Mike Morath  
Commissioner of Education

(f) The Initial Bond shall be in the form set forth in paragraphs (a), (b), (d), and (e) of this Section, except for the following alterations:

(i) immediately under the name of the Bond, the headings "INTEREST RATE" and "MATURITY DATE" shall both be completed with the words "As Shown Below" and the word "CUSIP" deleted; and

(ii) in the first paragraph of the Bond, the words "on the maturity date specified above," and "at the rate shown above" shall be deleted and the following shall be inserted at the end of the first sentence "..., with such principal to be paid in installments on the dates, in each of the years and in the principal amounts identified in the following schedule and with such installments bearing interest at the per annum rates set forth in the following schedule:"

\_\_\_\_\_  
<sup>15</sup> Insert from Officer's Pricing Certificate.

<sup>16</sup> Insert from Officer's Pricing Certificate.

[Information to be inserted from schedule in the Officer's Pricing Certificate.]

18. CUSIP Numbers. CUSIP Numbers may be printed on the Bonds, but errors or omissions in the printing of such numbers shall have no effect on the validity of the Bonds.

19. Debt Service Fund; Tax Levy. A special fund to be designated "Dickinson Independent School District Unlimited Tax Schoolhouse Bonds, Series 2021 Debt Service Fund" is hereby created, and the proceeds from all taxes levied, assessed and collected for and on account of the Bonds authorized by this Order shall be deposited, as collected, in such Fund. While the Bonds or any part of the principal thereof or interest thereon remain outstanding and unpaid, there is hereby levied and there shall be annually assessed and collected in due time, form and manner, and at the same time as other District taxes are assessed, levied and collected, in each year, a continuing direct annual ad valorem tax, without legal limit as to rate or amount, upon all taxable property in the District, sufficient to pay the interest on the Bonds as the same becomes due and to pay each installment of the principal of the Bonds as the same matures, full allowance being made for delinquencies and costs of collection, and said taxes are hereby irrevocably pledged to the payment of the interest on and principal of the Bonds and to no other purpose.

To pay any debt service coming due on any Bonds issued prior to receipt of the taxes levied to pay such debt service, there is hereby appropriated from current funds on hand, which are hereby certified to be on hand and available for such purpose, an amount sufficient to pay such debt service, and such amount shall be used for no other purpose.

Any money received by the District with respect to the Bonds as state assistance pursuant to the instructional allotment or as state assistance with existing debt, each as authorized by Chapter 46, Texas Education Code, shall be deposited in the Debt Service Fund as required by Sections 46.009 and 46.035, Texas Education Code, respectively. The District will take into account the balance in the Debt Service Fund when it sets its debt service tax rate each year.

20. Application of Chapter 1208, Government Code. Chapter 1208, Government Code, applies to the issuance of the Bonds and the pledge of the taxes granted by the District under Section 19 of this Order, and such pledge is therefore valid, effective and perfected. If Texas law is amended at any time while the Bonds are outstanding and unpaid such that the pledge of the taxes granted by the District under Section 19 of this Order is to be subject to the filing requirements of Chapter 9, Business & Commerce Code, then in order to preserve to the registered owners of the Bonds the perfection of the security interest in said pledge, the District agrees to take such measures as it determines are reasonable and necessary under Texas law to comply with the applicable provisions of Chapter 9, Business & Commerce Code and enable a filing to perfect the security interest in said pledge to occur.

21. Further Proceedings. After the Initial Bond has been executed, it shall be the duty of the President of the Board and other appropriate officials and agents of the District to deliver the Initial Bond and all pertinent records and proceedings to the Attorney General of the State of Texas, for examination and approval. After the Initial Bond has been approved by the Attorney

General, it shall be delivered to the Comptroller for registration. Upon registration of the Initial Bond, the Comptroller (or the Comptroller's bond clerk or an assistant bond clerk lawfully designated in writing to act for the Comptroller) shall manually sign the Comptroller's Registration Certificate prescribed herein and the seal of said Comptroller shall be impressed, or placed in facsimile, thereon.

22. Covenants to Maintain Tax-Exempt Status.

(a) Definitions. When used in this Section, the following terms have the following meanings:

“Code” means the Internal Revenue Code of 1986, as amended by all legislation, if any, enacted on or before the Issue Date.

“Computation Date” has the meaning stated in Section 1.148-1(b) of the Regulations.

“Gross Proceeds” has the meaning stated in Section 1.148-1(b) of the Regulations.

“Investment” has the meaning stated in Section 1.148-1(b) of the Regulations.

“Issue Date” for the Bonds or other obligations of the District is the respective date on which such series or sub-series of the Bonds or other obligations of the District is delivered against payment therefor.

“Net Sale Proceeds” has the meaning stated in Section 1.148-1(b) of the Regulations.

“Nonpurpose Investment” has the meaning stated in Section 1.148-1(b) of the Regulations.

“Proceeds” has the meaning stated in Section 1.148-1(b) of the Regulations.

“Rebate Amount” has the meaning stated in Section 1.148-3 of the Regulations.

“Regulations” means the temporary or final Income Tax Regulations applicable to the Bonds issued pursuant to Sections 141 through 150 of the Code. Any reference to a section of the Regulations shall also refer to any successor provision to such section hereafter promulgated by the Internal Revenue Service pursuant to Sections 141 through 150 of the Code and applicable to the Bonds.

“Yield of”

(1) any Investment shall be computed in accordance with Section 1.148-5 of the Regulations, and

(2) the Bonds shall be computed in accordance with Section 1.148-4 of the Regulations.

(b) Not to Cause Interest to Become Taxable. The District shall not use, permit the use of or omit to use Gross Proceeds of the Bonds or any other amounts (or any property the acquisition, construction or improvement of which is to be financed directly or indirectly with Gross Proceeds) in a manner which, if made or omitted, respectively, would cause the interest on any Bond to become includable in the gross income, as defined in Section 61 of the Code, of the owner thereof for federal income tax purposes. Without limiting the generality of the foregoing, unless and until the District shall have received a written opinion of counsel nationally recognized in the field of municipal bond law to the effect that failure to comply with such covenant will not adversely affect the exemption from federal income tax of the interest on any Bond, the District shall comply with each of the specific covenants in this Section.

(c) No Private Use or Private Payments. Except as permitted by Section 141 of the Code and the regulations and rulings thereunder, the District shall, at all times after the Issue Date of any Bond and prior to the last stated maturity of the Bonds

(i) exclusively own, operate, and possess all property the acquisition, construction, or improvement of which is to be financed directly or indirectly with Gross Proceeds of the Bonds and not use or permit the use of such Gross Proceeds or any property acquired, constructed, or improved with such Gross Proceeds in any activity carried on by any person or entity other than a state or local government, unless such use is solely as a member of the general public, or

(ii) not directly or indirectly impose or accept any charge or other payment for use of Gross Proceeds of the Bonds or any property the acquisition, construction or improvement of which is to be financed directly or indirectly with such Gross Proceeds other than taxes of general application and interest earned on investments acquired with such Gross Proceeds pending application for their intended purposes.

(d) No Private Loan. Except to the extent permitted by Section 141 of the Code and the regulations and rulings thereunder, the District shall not use Gross Proceeds of the Bonds to make or finance loans to any person or entity other than a state or local government. For purposes of the foregoing covenant, Gross Proceeds are considered to be "loaned" to a person or entity if (1) property acquired, constructed or improved with Gross Proceeds is sold or leased to such person or entity in a transaction which creates a debt for federal income tax purposes, (2) capacity in or service from such property is committed to such person or entity under a take-or-pay, output, or similar contract or arrangement, or (3) indirect benefits, or burdens and benefits of ownership, of

such Gross Proceeds or such property are otherwise transferred in a transaction which is the economic equivalent of a loan.

(e) Not to Invest at Higher Yield. Except to the extent permitted by Section 148 of the Code and the regulations and rulings thereunder, the District shall not, at any time prior to the earlier of the final stated maturity or final payment of the Bonds, directly or indirectly invest Gross Proceeds of the Bonds in any Investment (or use such Gross Proceeds to replace money so invested), if as a result of such investment the Yield of all Investments allocated to such Gross Proceeds whether then held or previously disposed of, exceeds the Yield on the Bonds.

(f) Not Federally Guaranteed. Except to the extent permitted by Section 149(b) of the Code and the regulations and rulings thereunder, the District shall not take or omit to take any action which would cause the Bonds to be federally guaranteed within the meaning of Section 149(b) of the Code and the regulations and rulings thereunder.

(g) Information Report. The District shall timely file with the Secretary of the Treasury the information required by Section 149(e) of the Code with respect to the Bonds on such forms and in such place as such Secretary may prescribe.

(h) Payment of Rebate Amount. Except to the extent otherwise provided in Section 148(f) of the Code and the regulations and rulings thereunder, the District shall:

(i) account for all Gross Proceeds of the Bonds (including all receipts, expenditures and investments thereof) on its books of account separately and apart from all other funds (and receipts, expenditures and investments thereof) and shall retain all records of such accounting for at least nine years after the final Computation Date. The District may, however, to the extent permitted by law, commingle Gross Proceeds of the Bonds with other money of the District, provided that the District separately accounts for each receipt and expenditure of such Gross Proceeds and the obligations acquired therewith,

(ii) calculate the Rebate Amount with respect to the Bonds not less frequently than each Computation Date, in accordance with rules set forth in Section 148(f) of the Code, Section 1.148-3 of the Regulations, and the rulings thereunder. The District shall maintain a copy of such calculations for at least three years after the final Computation Date,

(iii) as additional consideration for the purchase of the Bonds by the initial purchasers thereof and the loan of the money represented thereby, and in order to induce such purchase by measures designed to ensure the excludability of the interest thereon from the gross income of the owners thereof for federal income tax purposes, pay to the United States the amount described in paragraph (2) above at the times, in the installments, to the place, in the manner and accompanied by such forms or other information as is or may be required by Section 148(f) of the Code and the regulations and rulings thereunder, and

(iv) exercise reasonable diligence to assure that no errors are made in the calculations required by paragraph (2) and, if such error is made, to discover and promptly to correct such error within a reasonable amount of time thereafter, including payment to the United States of any interest and any penalty required by the Regulations.

(i) Not to Divert Arbitrage Profits. Except to the extent permitted by Section 148 of the Code and the regulations and rulings thereunder, the District shall not, at any time after the Issue Date of the Bonds and prior to the earlier of the final stated maturity or final payment of the Bonds, enter into any transaction that reduces the amount required to be paid to the United States pursuant to Subsection (h) of this Section because such transaction results in a smaller profit or a larger loss than would have resulted if the transaction had been at arm's length and had the Yield of the Bonds not been relevant to either party.

(j) Not Hedge Bonds. The District did not invest more than 50 percent of the Proceeds of the Bonds, and will not invest more than 50 percent of the proceeds of the Bonds, in Nonpurpose Investments having a guaranteed yield for four years or more. On the Issue Date, the District will reasonably expect that at least 85 percent of the Net Sale Proceeds of the Bonds would be used to carry out the governmental purpose of such series within three years after the Issue Date of such series.

23. Permanent School Fund Guarantee. The District has applied for and expects to receive approval from the Texas Commissioner of Education (the "Commissioner"), subject to compliance with the Commissioners rules and regulations, for payment of the principal of and interest on the Bonds to be guaranteed by the Permanent School Fund of the State of Texas. If the Bonds are defeased, the guarantee of the Bonds will be removed in its entirety and, in case of default and in accordance with Texas Education Code §45.061, the Comptroller of Public Accounts will withhold the amount paid, plus interest, from the first state money payable to the District in the following order: foundation school fund, available school fund. In connection with the guarantee of the Bonds by the Permanent School Fund, the District, hereby certifies and covenants that

- (a) a certified copy of this Order and copies of the Final Official Statement) shall be furnished to the Division of State Funding, School Facilities and Transportation, within ten (10) calendar days;
- (b) following any determination by the District that it is or will be unable to pay maturing or matured principal or interest on the bonds, the District will take all action required by Subchapter C of Chapter 45 of the Texas Education Code, as amended, including, but not limited to, the giving of timely notice of such determination to the Commissioner; and
- (c) the District will notify the Division of State Funding in writing

within ten (10) calendar days of the defeasance of any guaranteed Bonds.

24. Continuing Disclosure Undertaking.

(a) Definitions. As used in this Section, the following terms have the meanings ascribed to them below:

“Financial obligation” means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a debt obligation or any such derivative instrument; provided that “financial obligation” shall not include municipal securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

“MSRB” means the Municipal Securities Rulemaking Board.

“Rule” means SEC Rule 15c2-12, as amended from time to time.

“SEC” means the United States Securities and Exchange Commission.

(b) Annual Reports. The District shall provide annually to MSRB, in an electronic format as prescribed by the MSRB, (1) within six months after the end of each fiscal year, all quantitative financial information and operating data with respect to the District of the general type included in the Official being the information described in the Officer’s Pricing Certificate and including financial statements of the District if audited financial statements of the District are then available, and (2) if not provided as part such financial information and operating data, audited financial statements of the District, when and if available. Any financial statements so to be provided shall be (i) prepared in accordance with the accounting principles prescribed by the Texas State Board of Education or such other accounting principles as the District may be required to employ from time to time pursuant to State law or regulation and (ii) audited, if the District commissions an audit of such statements and the audit is completed within the period during which they must be provided. If the audit of such financial statements is not complete within twelve (12) months after any such fiscal year end, then the District shall file unaudited financial statements within such 12-month period and audited financial statements for the applicable fiscal year, when and if the audit report on such financial statements becomes available..

If the District changes its fiscal year, it will notify the MSRB of the change (and of the date of the new fiscal year end) prior to the next date by which the District otherwise would be required to provide financial information and operating data pursuant to this Section.

The financial information and operating data to be provided pursuant to this Section may be set forth in full in one or more documents or may be included by specific reference to documents (i) available to the public on the MSRB’s internet web site or (ii) filed with the SEC.

All filings shall be made electronically, in the format specified by the MSRB.

(b) Event Notices. The District shall notify the MSRB in an electronic format prescribed by the MSRB, in a timely manner (not in excess of ten (10) business days after the occurrence of the event), of any of the following events with respect to the Bonds:

- (i) Principal and interest payment delinquencies;
- (ii) Non-payment related defaults, if material;
- (iii) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (iv) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (v) Substitution of credit or liquidity providers or their failure to perform;
- (vi) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
- (vii) Modifications to rights of holders of the Bonds, if material;
- (viii) Bond calls, if material, and tender offers;
- (ix) Defeasances;
- (x) Release, substitution, or sale of property securing repayment of the Bonds, if material;
- (xi) Rating changes;
- (xii) Bankruptcy, insolvency, receivership or similar event of the District;
- (xiii) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (xiv) Appointment of a successor or additional trustee or the change of name of a trustee, if material;
- (xv) incurrence of a Financial Obligation of the District, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the District, any of which affect security holders, if material; and
- (xvi) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the District, any of which reflect financial difficulties.

For these purposes, any event described in (xii) in the immediately preceding paragraph is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent, or similar officer for the District in a proceeding under the United States Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed

jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement, or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District. The District intends the words used in the above clauses (xv) and (xvi) and in the definition of Financial Obligation above to have the meanings ascribed to them in SEC Release No. 34-83885 dated August 20, 2018.

The District shall notify the MSRB, in a timely manner, of any failure by the District to provide financial information or operating data in accordance with Section 24(a) of this Order by the time required by such Section.

All documents provided to the MSRB pursuant to this Section shall be accompanied by identifying information as prescribed by the MSRB.

(c) Limitations, Disclaimers, and Amendments. The District shall be obligated to observe and perform the covenants specified in this Section for so long as, but only for so long as, the District remains an “obligated person” with respect to the Bonds within the meaning of the Rule, except that the District in any event will give notice of any deposit made in accordance with Texas law that causes Bonds no longer to be outstanding.

The provisions of this Section are for the sole benefit of the holders and the beneficial owners of the Bonds, and nothing in this Section, express or implied, shall give any benefit or any legal or equitable right, remedy, or claim hereunder to any other person. The District undertakes to provide only the financial information, operating data, financial statements, and notices which it has expressly agreed to provide pursuant to this Section and does not hereby undertake to provide any other information that may be relevant or material to a complete presentation of the District’s financial results, condition, or prospects or hereby undertake to update any information provided in accordance with this Section or otherwise, except as expressly provided herein. The District does not make any representation or warranty concerning such information or its usefulness to a decision to invest in or sell Bonds at any future date.

UNDER NO CIRCUMSTANCES SHALL THE DISTRICT BE LIABLE TO THE HOLDER OR BENEFICIAL OWNER OF ANY BOND OR ANY OTHER PERSON, IN CONTRACT OR TORT, FOR DAMAGES RESULTING IN WHOLE OR IN PART FROM ANY BREACH BY THE DISTRICT, WHETHER NEGLIGENT OR WITHOUT FAULT ON ITS PART, OF ANY COVENANT SPECIFIED IN THIS SECTION, BUT EVERY RIGHT AND REMEDY OF ANY SUCH PERSON, IN CONTRACT OR TORT, FOR OR ON ACCOUNT OF ANY SUCH BREACH SHALL BE LIMITED TO AN ACTION FOR

## MANDAMUS OR SPECIFIC PERFORMANCE.

No default by the District in observing or performing its obligations under this Section shall comprise a breach of or default under this Order for purposes of any other provision of this Order.

Nothing in this Section is intended or shall act to disclaim, waive, or otherwise limit the duties of the District under federal and state securities laws.

The provisions of this Section may be amended by the District from time to time to adapt to changed circumstances that arise from a change in legal requirements, a change in law, or a change in the identity, nature, or status or type of principal payment of the District, if (1) the agreement, as so amended, would have permitted an underwriter to purchase or sell Bonds in the initial primary offering in compliance with the Rule, taking into account any amendments or interpretations of the Rule to the date of such amendment, as well as such changed circumstances, and (2) either (a) the holders of a majority in aggregate amount of the outstanding Bonds consent to such amendment or (b) a person unaffiliated with the District (such as nationally recognized bond counsel) determines that the amendment will not materially impair the interests of the holders and beneficial owners of the Bonds. The District may also amend or repeal the provisions of this continuing disclosure agreement if the SEC amends or repeals the applicable provisions of the Rule or a court of final jurisdiction enters judgment that such provisions of the Rule are invalid, but only if and to the extent that the provisions of this sentence would not prevent an underwriter from lawfully purchasing or selling Bonds in the primary offering of the Bonds. If any such amendment is made, the District will include in its next annual update an explanation in narrative form of the reasons for the change and its impact on the type of operating data or financial information being provided.

25. Official Statement. The District hereby approves the preparation and distribution of the Preliminary Official Statement in the initial offering and sale of the Bonds and hereby authorizes the preparation of a final Official Statement reflecting the terms of the sale of the Bonds and other relevant information. The use of such final Official Statement by the Underwriter is hereby approved and authorized and the proper officials of the District are authorized to sign such Official Statement.

26. Power to Revise Form of Documents. Notwithstanding any other provision of this Order, the President of the Board is hereby authorized to make or approve such revisions, additions, deletions, and variations to this Order and in the form of the documents attached hereto as exhibits as, in the judgment of the President, and in the opinion of Bond Counsel to the District, may be necessary or convenient to carry out or assist in carrying out the purposes of this Order, the Preliminary Official Statement, the final Official Statement, or as may be required for approval of the Bonds by the Attorney General of Texas; provided, however, that any changes to such documents resulting in substantive amendments to the terms and conditions of the Bonds or such documents shall be subject to the prior approval of the Board.

27. Related Matters. To satisfy in a timely manner all of the District's obligations

under this Order, the Pricing Officer, the President or Vice President, the Secretary or the Assistant Secretary and all other appropriate officers and agents of the District are hereby authorized and directed to do any and all things necessary and/or convenient to carry out the terms of this Order, including, without limitation, executing and delivering on behalf of the District all certificates, consents, receipts, requests, and other documents as may be reasonably necessary to satisfy the District's obligations under this Order and to direct the application of funds of the District consistent with the provisions of this Order.

28. Registrar. The form of agreement setting forth the duties of the Registrar is hereby approved, and the appropriate officials of the District are hereby authorized to execute such agreement for and on behalf of the District.

29. No Personal Liability. No recourse shall be had for payment of the principal of or interest on any Bonds or for any claim based thereon, or on this Order, against any official or employee of the District or any person executing any Bonds.

30. Open Meeting. It is hereby officially found and determined that the meeting at which this Order was adopted was open to the public, and that public notice of the time, place and purpose of said meeting was given, all as required by the Texas Open Meetings Act.

*[Signature page follows]*

PASSED AND APPROVED this 12th day of January, 2021.

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President, Board of Trustees  
Dickinson Independent School District

ATTEST:

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Secretary, Board of Trustees  
Dickinson Independent School District

(SEAL)

Signature Page  
Bond Order

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA ITEM**

**Meeting Date:** January 12, 2021

**Item Title:** Consider Extension of Families First Coronavirus Response Act Coverage (FFCRA)

**Agenda Item:** Kimberly Rich

**Background Information:**

On December 31, 2020, the federally approved Families First Coronavirus Response Act (FFCRA) expired. Since April 1, 2020, this act provided the Emergency Paid Sick Leave (EPSL) program and the Emergency Family and Medical Leave Expansion Act (EFMLEA). Employees have received a one-time paid sick leave allotment of up to 80 hours for qualifying COVID-19 related reasons. In Dickinson ISD, the use of FFCRA has allowed us to support our employees and their families as well as provide continuation of educational services in the classroom.

From June 2020 to November 2020, 285 employees (114 teachers) used EPSL due to COVID related issues. To date, a total of 10,606.75 hours have been used. Additionally, campuses have had over 760 COVID/EPSL absences requiring a substitute. The total sixteen-week cost was \$220,810.31 (substitutes - \$105,852.20; employee compensation - \$114,958.11).

Along this same trajectory, the district estimates a need of \$276,013.63 additional funding to cover the cost of extending FFCRA to June 30, 2021, six months after the federal expiration date. The benefits of extending this type of leave include:

- providing support to campuses when employees cannot work due to COVID,
- employing substitutes to cover absences, and
- maintaining continuity of services for our students.

The anticipated total cost for FFCRA through June 30, 2021 is \$496,823.94.

**Recommendation:**

The Superintendent and the Executive Director of Human Resources recommend extending the FFCRA programs beginning January 4, 2021 through June 30, 2021 (end of the school/contract year).

**Action Item:**  Yes  No

**Motion made by** \_\_\_\_\_ **seconded by** \_\_\_\_\_ **vote** \_\_\_\_\_

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Resolution Requesting Gov. Abbott Include Public School District Personnel in the Official Vaccine Allotment Panel’s Definition of Frontline Workers

**Agenda Item:** Carla Voelkel

**Background Information:**

The COVID-19 pandemic has created a tremendous amount of uncertainty and hardship for school personnel, students, and families. As the distribution of vaccines approaches, TASA is joining other education stakeholder groups in asking state and federal leaders to consider school personnel as frontline workers for the purposes of vaccine distribution for those who choose to receive them.

TASA is partnering with TASB to draft and submit a letter to Gov. Greg Abbott and the COVID-19 Expert Vaccine Allocation Panel asking that they keep school personnel in mind when determining who is eligible for vaccinations during the early stages of distribution.

**Recommendation:**

The Superintendent, Assistant Superintendent, and Executive Director of Human Resources recommend approval of the Resolution.

**Action Item:**   X   Yes        No

**Motion made by** \_\_\_\_\_ **seconded by** \_\_\_\_\_ **vote** \_\_\_\_\_

## **A RESOLUTION REQUESTING GOVERNOR ABBOTT TO INCLUDE PUBLIC SCHOOL DISTRICT PERSONNEL IN THE OFFICIAL EXPERT VACCINE ALLOTMENT PANEL'S DEFINITION OF FRONTLINE WORKERS**

**WHEREAS**, the Dickinson Independent School District Board of Trustees (Board) recognizes that the United States Government, the State of Texas and Local Health Authorities have declared a disaster and emergency regarding Coronavirus/COVID-19 (hereafter "COVID-19") and its spread across the State and Nation and continue to extend these declarations;

**WHEREAS**, the Board recognizes that COVID-19 is an unforeseen and unavoidable emergency of urgent public necessity, that the World Health Organization has declared COVID-19 a pandemic, and that additional emergency declarations have been and will continue to be issued in the coming days, weeks and months;

**WHEREAS**, the Public Schools of the State of Texas impact millions of students and personnel and have a profound effect on educational, social, economic and public health issues and are integral to the general welfare of the State;

**WHEREAS**, the Public Schools of the State of Texas are charged with the task of caring for, educating, nourishing and providing extra-curricular activities to millions of Texas students 5 days a week thus allowing a vast number of parents the opportunity to engage in gainful employment to support and nurture wholesome home environments for our Texas students;

**WHEREAS**, the Public Schools of the State of Texas are dependent on dedicated school personnel from administrators, teachers, educational and professional specialists to clerical, maintenance, transportation, child nutrition, security and other support staff to conduct the day to day operations of our schools and ensure the mission goal of the efficient delivery of instruction;

**WHEREAS**, although our District and our personnel as well Districts across the State have responded heroically to the challenges brought forth by COVID-19 regarding the delivery of instruction, issues persist in the quality of learning especially among students that would most benefit from live, face to face instruction;

**WHEREAS**, the Texas Department of Health recently reported 31,678 students and 18,742 school employees tested positive for COVID-19 and the Board, having a substantial public interest in protecting the health and safety of its students, staff, and community, therefore, desires to ensure that the School District and community be prepared to the fullest extent possible in light of COVID-19;

**WHEREAS**, a substantial number of School District employees are more susceptible to complications and/or death from COVID-19 due to age or pre-existing medical conditions;

**WHEREAS**, it appears that through the significant efforts of the public and private sectors, effective vaccines may soon be available to administer to our citizens in an effort to thwart the spread of the COVID-19 pandemic and return our lives to a semblance of normality and stability;

**WHEREAS**, the State of Texas convened a team of external and internal subject-matter experts into the Expert Vaccine Allocation Panel (EVAP) to develop vaccine allocation strategies as recommendations to the Texas Commissioner of Health including guiding principles for the equitable distribution of the vaccine across the State which appropriately prioritize making vaccines available to **FRONTLINE WORKERS** and vulnerable populations;

**WHEREAS**, in order to balance the educational, health and economic issues described above, the Governor of Texas, the Texas Commissioner of Education and the Texas Education Agency prescribed guidelines and directives to Public School Districts to currently make available live instruction to those students who request it and to continue to aggressively phase in live instruction for all students in the near future;

**WHEREAS**, the Board and Administration are following advice and directives from federal, state and local authorities in responding to COVID-19;

**WHEREAS**, Texas Public School District personnel are essential to the day to day operations of a District as described above and critical for the resumption of live, face to face instruction;

**WHEREAS**, Mr. Ruben Cortez, Jr., District 2 Member of the State Board of Education recently requested of the Governor Abbott that School District employees State wide be defined as **FRONTLINE WORKERS** for purposes of vaccine allocation and the Board wishes to join Mr. Cortez and support him in his request to the Governor.

**IT IS THEREFORE RESOLVED THAT** the Board of Trustees finds a substantial public purpose exists in requesting of the Governor and EVAP that all Public School District personnel be designated **FRONTLINE WORKERS** as that term is defined by EVAP and as essential **FRONTLINE WORKERS** be given appropriate priority in the State wide administration of the COVID-19 vaccine as it becomes available.

**The above Resolution is passed and adopted this 12 day of January, 2021 by the Board of Trustees.**

**APPROVED:**

**ATTEST:**

\_\_\_\_\_

\_\_\_\_\_

President, Board of Trustees

Secretary, Board of Trustees

**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Approval of Agenda Items A-C

**Agenda Item:** Carla Voelkel

**Background Information:**

Agenda Items:

- A. Quarterly Investment Report
- B. Contract with Galveston County for Election Services May 2021
- C. Consent Agenda Items

**Recommendation:**

The Superintendent recommends approval of Agenda Items A-C.

**Action Item:**     Yes                       No

**Motion made by** \_\_\_\_\_ **seconded by** \_\_\_\_\_ **vote** \_\_\_\_\_

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
**BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021  
**Item Title:** Quarterly Investment Report  
**Agenda Item:** Ryan Boone / Kelly Logsdon

**Background Information:**

Attached is the quarterly investment report for September 1, 2020 through November 30, 2020 and comparison data for prior years.

**Recommendation:**

The Superintendent, Deputy Superintendent for Business and Operations and the Executive Director of Business Operations recommend approval of the quarterly investment report for September 1, 2020 through November 30, 2020.

**Action Item:**  Yes       No

**DICKINSON INDEPENDENT SCHOOL DISTRICT**  
Quarterly Investment Report  
September 1, 2020 - November 30, 2020

This report has been prepared according to the requirements of Texas Government Code Chapter 2256 and I hereby certify that all investment activities are in compliance with local and state investment policy.



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Ryan Boone  
Deputy Superintendent for Business & Operations



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Kelly Logsdon  
Executive Director of Business Services



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Leslie Hudson  
Executive Director of Payroll



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Laura Lambert  
Senior Accountant

Dickinson Independent School District  
Investments by Government Pools  
OPERATING FUND

Monthly Cash Balance By Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Logic	4,310,269	4,310,961	4,311,525									
Texas Class	9,304,127	12,305,481	10,306,609									
Gulf Coast CU	5,057,295	5,085,634	5,092,049									
TexStar	300,359	300,388	300,412									
Texas TERM	29,942,985	27,520,540	27,577,573									
Texas FIT	4,824,748	7,326,346	7,327,829									
<b>Total</b>	<b>53,739,783</b>	<b>56,849,350</b>	<b>54,915,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Logic	909	692	564										2,165
Texas Class	443	1,354	1,129										2,926
Gulf Coast CU	0	28,339	6,415										34,754
TexStar	33	29	23										85
Texas TERM	68,907	77,584	57,033										203,524
Texas FIT	1,371	1,598	1,483										4,452
<b>Total</b>	<b>71,663</b>	<b>109,596</b>	<b>66,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,906</b>

Dickinson Independent School District  
 Ten Year Balance History  
 OPERATING FUND

<b>Cash Balance</b>												
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
2011-12	21,260,566	23,763,023	20,557,304	18,560,427	25,564,248	31,272,095	29,278,063	26,683,655	26,479,508	24,434,700	24,039,575	21,659,887
2012-13	25,864,161	28,868,943	27,673,355	27,678,148	33,683,023	37,687,846	36,193,219	32,197,759	29,201,941	29,705,578	26,858,882	26,861,212
2013-14	29,563,276	32,565,669	31,668,204	32,170,838	38,173,758	43,676,761	40,680,125	36,683,125	33,685,944	32,688,517	32,191,099	31,839,871
2014-15	35,424,432	35,916,810	32,168,575	30,170,343	37,172,376	43,174,634	43,180,250	37,192,580	34,194,538	29,915,239	29,801,034	33,206,830
2015-16	37,207,179	40,219,426	38,237,442	44,247,411	47,234,787	51,247,183	47,256,444	44,266,883	41,282,996	38,295,541	38,312,411	39,347,700
2016-17	45,375,666	43,431,962	49,417,925	50,435,468	52,461,542	60,498,394	53,529,331	50,551,891	46,633,422	43,664,587	42,738,360	43,780,279
2017-18	48,798,756	48,844,463	49,870,305	54,895,049	60,931,901	61,045,981	61,097,442	58,211,038	52,278,091	47,337,052	47,699,614	47,798,402
2018-19	48,850,615	51,322,653	49,424,925	49,577,250	58,615,471	66,723,974	61,851,069	55,958,121	54,093,282	54,191,449	51,801,768	53,705,255
2019-20	60,888,636	60,012,550	53,703,105	59,432,691	69,487,534	75,855,044	69,727,150	63,806,409	56,704,668	53,727,163	49,747,402	47,867,920
2020-21	53,739,783	56,849,350	54,915,997	0	0	0	0	0	0	0	0	0

<b>Interest Earned</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
2011-12	1,978	2,457	2,530	3,123	3,821	5,354	6,011	5,592	5,853	5,192	4,873	4,441	<b>51,226</b>
2012-13	4,276	4,732	4,464	4,789	4,875	4,824	5,372	4,541	4,181	3,637	3,304	2,330	<b>51,326</b>
2013-14	2,064	2,393	2,536	2,634	2,920	3,004	3,658	3,001	2,819	3,405	3,541	3,723	<b>35,698</b>
2014-15	2,398	2,379	1,763	1,771	2,032	2,259	5,616	2,329	1,928	1,473	5,052	5,793	<b>34,793</b>
2015-16	2,576	15,223	19,877	9,967	8,922	10,937	12,261	10,438	16,112	8,314	7,959	8,649	<b>131,235</b>
2016-17	27,873	56,292	22,719	17,517	26,072	36,854	32,414	22,559	81,532	31,166	75,553	43,414	<b>473,965</b>
2017-18	18,701	45,705	25,842	24,744	36,852	114,080	51,464	113,593	67,056	58,960	36,309	98,546	<b>691,852</b>
2018-19	52,213	51,496	102,270	152,248	38,219	108,503	127,096	107,053	135,158	98,168	110,320	103,487	<b>1,186,231</b>
2019-20	183,412	123,914	190,554	229,582	64,449	148,273	81,744	79,261	48,258	22,394	20,339	120,719	<b>1,312,899</b>
2020-21	71,663	109,596	66,647	0	0	0	0	0	0	0	0	0	<b>247,906</b>

Dickinson Independent School District  
Investments by Government Pools  
INTEREST AND SINKING FUND

Monthly Cash Balance By Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Texas Class	384,219	384,727	1,381,378									
TexPool	0	0	0	0	0	0	0	0	0	0	0	0
Texas TERM	10,436,699	10,521,772	10,521,779									
<b>Total</b>	<b>10,820,918</b>	<b>10,906,499</b>	<b>11,903,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas Class	79	58	101										<b>238</b>
TexPool	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
Texas TERM	0	85,073	7										<b>85,080</b>
<b>Total</b>	<b>79</b>	<b>85,131</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Dickinson Independent School District  
Investments by Pools  
DEBT SERVICE FUND

<b>Cash Balance</b>												
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
2011-12	6,493,350	6,494,081	5,703,039	6,654,059	12,585,610	8,006,561	10,508,666	9,713,205	10,215,388	10,467,570	10,824,458	6,068,685
2012-13	6,069,801	6,070,878	8,671,895	10,163,541	15,299,540	9,093,569	9,052,351	9,753,569	9,754,852	9,713,542	9,998,660	5,546,181
2013-14	5,546,578	5,546,999	5,547,417	8,231,648	14,721,878	8,945,248	8,945,946	8,946,623	8,947,311	8,947,994	4,161,747	6,012,893
2014-15	6,013,341	6,013,801	6,614,265	7,764,977	4,347,401	9,797,771	9,798,759	9,799,823	9,800,935	11,401,139	6,076,125	6,271,565
2015-16	6,271,747	6,272,836	6,274,064	6,275,586	13,585,808	10,494,059	13,499,830	13,506,038	13,512,728	13,118,516	7,791,542	451,144
2016-17	8,800,969	8,232,509	8,395,035	14,153,316	21,118,977	15,030,408	16,043,182	16,056,998	16,071,682	16,038,748	9,902,306	10,504,567
2017-18	10,515,229	10,526,471	11,037,856	15,195,447	21,122,320	17,410,151	17,428,591	17,448,473	17,476,685	18,905,724	18,052,557	12,031,994
2018-19	12,053,324	12,650,208	13,661,610	15,676,395	25,517,327	15,284,969	16,313,373	16,341,893	16,370,722	16,380,746	16,545,345	10,814,880
2019-20	10,815,814	10,816,728	10,645,783	11,662,217	23,598,646	14,291,236	15,297,072	19,059,354	16,605,453	17,008,551	10,793,267	10,820,839
2020-21	10,820,918	10,906,499	11,903,157	0	0	0	0	0	0	0	0	0

<b>Interest Earned</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
2011-12	711	731	708	1,021	1,775	1,380	2,105	2,089	2,183	2,182	2,112	1,406	<b>18,403</b>
2012-13	1,116	1,077	1,016	1,646	2,011	1,208	1,298	1,218	1,284	1,205	1,129	533	<b>14,742</b>
2013-14	398	421	417	614	944	774	698	677	696	675	598	427	<b>7,339</b>
2014-15	447	459	465	572	480	561	989	1,063	1,112	1,304	1,139	890	<b>9,481</b>
2015-16	961	1,094	1,193	1,522	3,007	5,585	5,771	6,208	6,691	6,887	5,953	143	<b>45,015</b>
2016-17	4,940	5,987	5,589	8,281	13,448	10,354	12,774	13,816	14,684	14,851	15,798	10,233	<b>130,755</b>
2017-18	10,662	11,242	11,385	10,907	16,568	10,071	18,440	19,881	28,212	29,039	30,156	22,075	<b>218,638</b>
2018-19	21,330	9,629	11,402	14,784	30,627	85,283	28,403	28,520	28,828	10,023	15,648	135,150	<b>419,627</b>
2019-20	933	914	69,262	16,433	26,124	5,396	5,836	7,803	3,920	3,097	1,754	27,574	<b>169,046</b>
2020-21	79	85,131	108	0	0	0	0	0	0	0	0	0	<b>85,318</b>

Dickinson Independent School District  
Investments by Government Pools  
**WORKER'S COMPENSATION FUND**

<b>Monthly Cash Balance By Government Pool</b>												
<b>Pool</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
Texas Class	0	0	0	0	0	0	0	0	0	0	0	0
TexPool	302,062	302,096	302,127									
Texas TERM	2,045,277	2,045,277	2,045,277									
<b>Total</b>	<b>2,347,339</b>	<b>2,347,373</b>	<b>2,347,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Monthly Interest Earned by Government Pool</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
Texas Class	0	0	0	0	0	0	0	0	0	0	0	0	0
TexPool	37	34	31										102
Texas TERM	0	0	0										0
<b>Total</b>	<b>37</b>	<b>34</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dickinson Independent School District  
Investments by Pools  
WORKER'S COMPENSATION FUND

<b>Cash Balance</b>												
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
2011-12	41,021	41,024	41,028	41,030	41,034	41,037	41,041	41,044	41,049	41,053	41,058	400,202
2012-13	225,240	225,272	200,301	200,326	200,343	200,358	200,375	200,392	200,404	200,414	200,423	200,430
2013-14	200,437	200,445	200,453	200,459	200,464	200,468	200,473	200,479	200,483	200,487	200,493	200,499
2014-15	200,504	200,508	200,514	1,200,549	1,200,596	1,200,637	1,200,686	1,200,738	1,200,794	1,200,851	1,200,915	1,200,988
2015-16	1,200,991	1,201,078	1,201,280	1,201,470	1,201,743	1,202,030	1,202,364	1,952,614	1,952,817	1,953,027	1,953,247	1,953,470
2016-17	1,953,690	1,953,919	1,954,149	1,962,782	1,963,168	1,963,497	1,863,886	1,864,276	1,864,710	1,765,147	1,765,612	1,766,092
2017-18	1,705,608	1,706,052	1,606,422	1,606,830	1,557,269	1,557,640	1,558,099	1,558,589	1,559,114	1,572,723	1,573,193	1,573,672
2018-19	1,574,154	1,574,689	1,581,377	1,581,963	1,582,576	1,583,132	1,595,294	1,595,925	1,596,565	1,597,188	1,597,831	1,612,105
2019-20	2,312,870	2,316,310	2,316,726	2,330,027	2,330,434	2,339,937	2,341,045	2,341,158	2,341,227	2,347,204	2,347,257	2,347,303
2020-21	2,347,339	2,347,373	2,347,404	0	0	0	0	0	0	0	0	0

<b>Interest Earned</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
2011-12	3	3	4	3	3	3	4	4	4	5	5	16	<b>57</b>
2012-13	38	32	29	26	17	14	18	17	12	9	9	7	<b>229</b>
2013-14	6	8	7	6	5	4	5	6	4	5	5	6	<b>67</b>
2014-15	5	4	5	36	47	41	49	52	56	57	64	73	<b>489</b>
2015-16	84	99	109	190	273	287	334	250	203	210	220	223	<b>2,481</b>
2016-17	220	229	231	8,632	387	328	389	390	434	437	466	480	<b>12,623</b>
2017-18	9,516	444	370	408	439	371	460	490	525	13,610	470	479	<b>27,582</b>
2018-19	482	536	6,689	585	613	556	12,162	631	640	620	643	14,273	<b>38,430</b>
2019-20	765	3,439	415	13,301	408	9,502	1,108	114	69	5,977	53	45	<b>35,196</b>
2020-21	37	34	31	0	0	0	0	0	0	0	0	0	<b>102</b>

Dickinson Independent School District  
Investments by Government Pools  
ACTIVITY FUND

Monthly Cash Balance By Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Texas Class	0	0	0	0	0	0	0	0	0	0	0	0
TexPool	90,923	90,933	90,942									
<b>Total</b>	<b>90,923</b>	<b>90,933</b>	<b>90,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas Class	0	0	0	0	0	0	0	0	0	0	0	0	0
TexPool	11	10	9										30
<b>Total</b>	<b>11</b>	<b>10</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dickinson Independent School District  
Investments by Pools  
ACTIVITY FUND

<b>Cash Balance</b>												
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
2011-12	95,595	95,602	95,611	95,617	95,624	95,631	95,641	95,649	95,659	95,670	85,681	85,690
2012-13	85,702	85,714	85,725	85,736	85,743	85,749	85,756	85,764	85,769	85,773	85,777	85,780
2013-14	85,783	85,786	85,790	65,792	85,794	85,796	85,798	85,801	85,803	85,804	85,807	85,809
2014-15	85,812	85,814	85,816	85,819	85,822	85,825	85,828	85,832	85,836	85,840	85,845	85,845
2015-16	85,850	85,857	85,871	85,884	85,904	85,925	85,948	85,972	85,997	86,023	86,050	86,077
2016-17	86,104	86,132	86,160	86,194	86,233	86,270	86,316	86,366	86,423	86,485	86,556	86,630
2017-18	86,702	86,778	86,853	86,940	87,036	87,125	87,238	87,357	87,485	87,615	87,756	87,899
2018-19	88,043	88,203	88,363	88,535	88,714	88,877	89,060	89,238	89,418	89,595	89,777	89,942
2019-20	90,102	90,248	90,373	90,497	90,620	90,734	90,812	90,846	90,866	90,882	90,899	90,912
2020-21	90,923	90,933	90,942	0	0	0	0	0	0	0	0	0

<b>Interest Earned</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
2011-12	7	7	8	7	7	7	9	9	10	11	10	10	<b>102</b>
2012-13	11	12	11	11	7	6	8	7	5	4	4	3	<b>89</b>
2013-14	3	4	3	3	2	2	2	3	2	2	2	3	<b>31</b>
2014-15	2	2	2	3	3	3	4	4	4	4	5	5	<b>41</b>
2015-16	6	7	8	14	20	21	24	24	25	26	27	27	<b>229</b>
2016-17	27	28	28	33	39	37	46	50	56	63	71	73	<b>551</b>
2017-18	72	76	75	87	96	90	112	119	127	130	141	143	<b>1,268</b>
2018-19	144	160	160	172	180	163	182	178	180	175	182	166	<b>2,042</b>
2019-20	160	146	124	125	122	115	77	34	21	16	16	14	<b>970</b>
2020-21	11	10	9	0	0	0	0	0	0	0	0	0	<b>30</b>

Dickinson Independent School District  
Investments by Government Pools  
FOOD NUTRITION SERVICES FUND

Monthly Cash Balance By Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Texas Class	555,661	205,712	105,732									
TexPool	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>555,661</b>	<b>205,712</b>	<b>105,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas Class	137	51	20										<b>208</b>
TexPool	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
<b>Total</b>	<b>137</b>	<b>51</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dickinson Independent School District  
Investments by Pools  
FOOD NUTRITION SERVICES FUND

<b>Cash Balance</b>												
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
2011-12	788,120	788,191	788,271	1,288,430	1,288,611	1,288,806	1,289,023	1,289,238	2,224,516	2,224,948	2,225,364	2,070,758
2012-13	1,841,100	1,661,395	1,661,644	1,661,913	1,662,139	1,662,327	1,662,544	1,662,744	1,662,935	1,663,111	2,163,318	2,163,483
2013-14	2,083,626	1,973,767	1,973,903	2,124,052	2,124,197	2,124,338	2,673,503	2,602,685	2,392,863	2,547,028	2,693,246	1,328,435
2014-15	746,337	771,382	551,429	551,474	951,551	951,628	1,251,753	1,386,905	1,187,050	1,187,191	1,187,349	1,137,323
2015-16	1,137,705	1,142,884	1,043,098	3,843,851	3,845,221	845,547	1,346,003	1,196,575	1,197,176	325,776	325,952	326,145
2016-17	276,331	401,525	51,631	51,669	451,840	227,086	330,426	527,854	528,340	928,970	929,901	805,797
2017-18	496,433	396,891	747,489	748,379	749,366	750,297	751,412	1,278,277	1,080,225	1,082,143	1,084,194	1,036,252
2018-19	963,099	965,016	966,941	969,000	971,162	973,126	975,286	1,577,952	1,381,060	1,383,906	1,386,745	1,389,434
2019-20	1,041,607	1,043,455	1,045,118	1,247,057	1,249,021	1,250,775	1,252,330	1,253,459	1,254,263	1,254,590	1,055,276	855,525
2020-21	555,661	205,712	105,732	0	0	0	0	0	0	0	0	0

<b>Interest Earned</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
2011-12	72	71	80	158	181	195	217	215	278	432	415	394	<b>2,708</b>
2012-13	343	295	248	270	226	188	216	201	191	176	207	166	<b>2,726</b>
2013-14	143	141	136	149	145	141	165	183	177	173	210	133	<b>1,896</b>
2014-15	66	45	47	45	78	77	125	152	145	141	158	175	<b>1,254</b>
2015-16	182	180	213	753	1,370	325	457	571	601	483	177	193	<b>5,504</b>
2016-17	186	193	106	39	171	246	281	487	487	629	931	896	<b>4,652</b>
2017-18	635	458	598	891	987	930	1,115	1,865	1,948	1,917	2,051	2,058	<b>15,453</b>
2018-19	1,847	1,918	1,925	10,885	2,162	1,964	2,161	8,952	3,108	2,846	2,839	2,689	<b>43,296</b>
2019-20	2,172	1,848	1,663	1,939	1,964	1,754	5,273	1,129	804	607	406	248	<b>19,807</b>
2020-21	137	51	20	0	0	0	0	0	0	0	0	0	<b>208</b>

Dickinson Independent School District  
Investments by Government Pools  
BOND FUND – 2014

Monthly Cash Balance By Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Texas Class	0	0	0	0	0	0	0	0	0	0	0	0
Texas TERM	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas Class	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas TERM	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dickinson Independent School District  
Investments by Pools  
BOND FUND – 2014

<b>Cash Balance</b>												
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
2013-14	0	0	0	0	0	0	0	0	0	0	0	55,157,846
2014-15	54,556,522	54,202,172	53,951,684	53,960,613	53,243,966	53,110,746	51,596,352	54,563,331	50,062,707	50,057,253	47,142,128	49,148,085
2015-16	39,092,870	36,921,400	34,967,702	32,993,533	31,513,893	29,873,237	27,561,354	25,234,953	25,556,824	21,766,101	18,579,686	15,846,098
2016-17	13,547,913	13,447,723	12,731,542	12,269,278	11,548,688	9,740,364	8,168,499	6,571,964	6,474,638	2,146,774	2,146,893	1,078,031
2017-18	349,023	321,689	0	0	0	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	0	0	0	0	0	0	0

<b>Interest Earned</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
2013-14	0	0	0	0	0	0	0	0	0	0	0	1,609	<b>1,609</b>
2014-15	1,239	254	226	8,929	3,354	3,397	504	410	3,764	15,622	121	10,032	<b>47,852</b>
2015-16	28,950	13,265	8,862	13,161	5,710	10,809	10,881	9,521	24,455	1,506	2,776	1,420	<b>131,316</b>
2016-17	27,101	8,468	10,082	3,829	4,887	9,213	5,855	8,287	5,871	14,082	119	6,137	<b>103,931</b>
2017-18	770	293	257	0	0	0	0	0	0	0	0	0	<b>1,320</b>
2018-19	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
2019-20	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
2019-20	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>

\* August 12, 2014 received \$56,000,000 from bond sale

Dickinson Independent School District  
Investments by Government Pools  
BOND FUND – 2016

<b>Monthly Cash Balance By Government Pool</b>												
<b>Pool</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
Texas TERM	826,547	801,627	726,689									
<b>Total</b>	<b>826,547</b>	<b>801,627</b>	<b>726,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Monthly Interest Earned by Government Pool</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
Texas TERM	96	80	62										<b>238</b>
<b>Total</b>	<b>96</b>	<b>80</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Dickinson Independent School District  
Investments by Pools  
BOND FUND – 2016

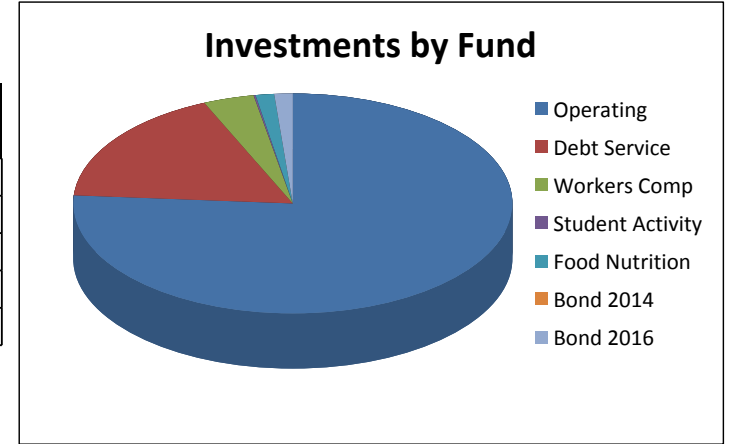
<b>Cash Balance</b>												
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>
2016-17	0	0	67,522,578	67,522,587	67,512,595	67,509,245	67,484,525	67,434,818	67,493,088	65,051,672	65,313,933	62,504,160
2017-18	58,917,863	54,550,766	54,437,999	48,013,391	44,261,894	41,238,430	41,248,139	35,082,261	29,429,471	26,309,518	25,287,776	22,465,123
2018-19	20,129,546	19,249,604	18,168,049	16,809,290	16,833,815	14,357,862	13,293,024	12,161,835	10,190,311	6,457,747	5,556,842	4,494,856
2019-20	4,494,856	4,145,211	4,133,433	4,078,568	3,363,119	3,359,014	3,019,438	2,684,254	2,693,009	1,450,129	1,042,072	851,451
2020-21	826,547	801,627	726,689	0	0	0	0	0	0	0	0	0

<b>Interest Earned</b>													
<b>Years</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>Total</b>
2016-17	0	0	0	9	8	6,650	280	293	63,749	1,122	387,260	8,602	<b>467,973</b>
2017-18	4,938	21,660	2,234	71,006	45,568	33,026	38,104	288,040	29,982	21,194	38,941	34,892	<b>629,585</b>
2018-19	37,800	43,049	71,335	58,322	58,990	30,539	31,859	26,476	58,421	14,675	29,095	8,400	<b>468,961</b>
2019-20	4,137	11,881	3,223	134	14,646	5,894	1,316	641	8,754	288	190	119	<b>51,223</b>
2020-21	96	80	62	0	0	0	0	0	0	0	0	0	<b>238</b>

\* November 1, 2016 received \$70,000,000 from bond sale

Dickinson Independent School District  
Investments by Fund/Cash Balance by Government Pools

Fiscal Year Investments By Fund for 5 Years							
Year	Operating	Debt Service	Workers Comp	Student Activity	Food Nutrition	Bond 2014	Bond 2016
2015-2016	\$39,347,700	\$451,144	\$1,953,470	\$86,077	\$326,145	\$15,846,098	\$0
2016-2017	\$43,780,279	\$10,504,567	\$1,766,092	\$86,630	\$805,797	\$1,078,031	\$62,504,160
2017-2018	\$47,798,402	\$12,031,994	\$1,573,672	\$87,899	\$1,036,252	\$0	\$22,465,123
2018-2019	\$53,705,255	\$10,814,880	\$1,612,105	\$89,942	\$1,389,434	\$0	\$4,494,856
2019-2020	\$47,867,920	\$10,820,839	\$2,347,303	\$90,912	\$855,525	\$0	\$851,451

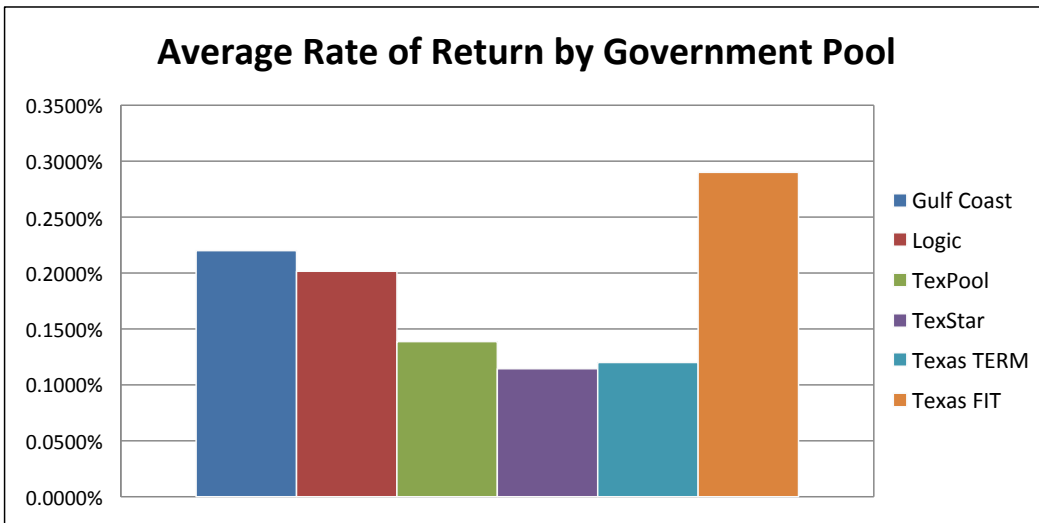


Monthly Cash Balance by Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Logic	4,310,269	4,310,961	4,311,525	0	0	0	0	0	0	0	0	0
Texas Class	10,244,007	12,895,920	11,793,719	0	0	0	0	0	0	0	0	0
TexPool	15,886,979	16,000,435	16,006,897	0	0	0	0	0	0	0	0	0
TexStar	300,359	300,388	300,412	0	0	0	0	0	0	0	0	0
Texas TERM	43,251,508	40,889,216	40,871,318	0	0	0	0	0	0	0	0	0
Texas FIT	4,824,748	7,326,346	7,327,829	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>73,993,122</b>	<b>74,396,920</b>	<b>73,283,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Dickinson Independent School District  
Interest Earned (Unaudited)/Investment Rate of Return  
Fiscal Year 2020-2021

<b>Earned Fiscal Year Interest - Government Pools</b>		
Fund	Amount	Yield Rate
Operating Fund	\$247,906	Variable
Debt Service	\$85,318	Variable
Workers Compensation	\$102	Variable
Student Activity	\$30	Variable
Food & Nutrition Services	\$208	Variable
2014 Bonds	\$0	Variable
2016 Bonds	\$238	Variable
<b>Total</b>	<b>\$333,802</b>	<b>Average 0.1824%</b>

<b>Average Monthly Rate of Return - Government Pools</b>							
Month	Gulf Coast	Logic	TexPool	TexStar	Texas Class	Texas TERM	Texas FIT
September	0.2200%	0.2565%	0.1474%	0.1339%	0.2510%	0.1400%	0.3500%
October	0.2200%	0.1890%	0.1351%	0.1150%	0.1771%	0.1200%	0.2700%
November	0.2200%	0.1592%	0.1335%	0.0944%	0.1486%	0.1000%	0.2500%
December							
January							
February							
March							
April							
May							
June							
July							
August							
<b>Average</b>	<b>0.2200%</b>	<b>0.2016%</b>	<b>0.1387%</b>	<b>0.1144%</b>	<b>0.1922%</b>	<b>0.1200%</b>	<b>0.2900%</b>



**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Approval of Galveston County Contract for Election Services

**Agenda Item:** Robert Cobb

**Background Information:**

Board approval is requested for the attached Contract for Election Services for the May 1, 2021 School Board Election for Single Member Trustee District #3 (incumbent-Fritzi Samford) and Single Member Trustee District #4 (incumbent-Jeff Pittman).

**Recommendation:**

The Superintendent and Assistant Superintendent for Administration recommend approval of the Contract for Election Services for the May 1, 2021 School Board Election. The Galveston County Election Office and their election judges and election clerks will conduct the election.

**Action Item:**  Yes  No

**Motion made by** \_\_\_\_\_ **second by** \_\_\_\_\_ **vote** \_\_\_\_\_

**Contract for Election Services**  
*Local Entity Countywide Vote Center Elections*

**This Contract** is made and entered into this 12th day of January, 2021 by and between Hon. Dwight D. Sullivan, County Clerk and County Election Officer for Galveston County (herein known as "Galveston County") and Carla Voelkel on behalf of Dickinson ISD ("Entity").

**This Contract** is being entered into pursuant to Texas Election Code, Chapter 31, Subchapter D for the purpose of ensuring that Galveston County and the Entity understand the tasks each is to perform in connection with the following election and any subsequent runoff election, to-wit:

Purpose of Election: School Board Single Member Districts #3, and #4

**May 1, 2021**  
Election Date

**June 15, 2021**  
Runoff Election Date

Early Voting will be held on **April 19-23, 2021** from 8 a.m. to 5 p.m. and **April 26-27, 2021** with the polls being open from 7 a.m. to 7 p.m. On Election Day the polls will be open from 7 a.m. to 7 p.m.

**1. Duties and Services of Galveston County.** Galveston County shall be responsible for performing the following duties and furnishing the following services and equipment in connection with the election and any subsequent runoff election.

- 1.1. Program, or arrange to have programmed, the ballot.  
***[Cost: Based upon the number of contests on the ballot. See the Fee Schedule]***
- 1.2. Arrange to have published the legal notices of the first test of the electronic tabulating equipment as provided in Texas Election Code §127.096 and conduct all required tests of the electronic tabulating equipment under Texas Election Code §§127.096-127.098 and §§129.021-129.023. The first test shall be conducted at least five days prior to the election. In addition, it will be performed during normal business hours and open to the public.  
***[Cost: The cost for publishing the notice will be split equally between all the entities involved. See the Fee Schedule]***
- 1.3. Provide technical and equipment support for the electronic poll pads, voting machines and equipment being provided to the Entity. In the event there is an equipment failure Galveston County shall try to remedy the problem over the phone. If unable to do so, will dispatch to locations within Galveston County the appropriate technical support personnel and equipment to correct the failure.  
***[Cost: Included in the 10% election fee]***
- 1.4. On behalf of the Entity, obtain Official Voter Registration lists from the Voter Registrar to be used during Early Voting and on Election Day.  
***[See Section 2.3 below]***

- 1.5. Provide Ballot by Mail services for the Entity.  
**[See the Fee Schedule]**
- 1.6. Hire Judges, Alternate Judges, and clerks to serve as election workers at the various polling locations. Workers will be paid in accordance with Section 5 of this contract and will be required to complete election training (at the discretion of the Elections Division) as a prerequisite for serving. Workers will be paid \$48 for attending training.
- 1.7. Select the countywide vote center polling locations in coordination with the Entity and with the approval of Galveston County Commissioners' Court.
- 1.8. Provide the Entity **\*and where possible the candidates running for office**, a sample ballot for them to proof and approve or provide corrections.  
**[See sections 2.6 and 2.7 for related information]**

**\*The Entity will be responsible for providing Galveston County with the email and contact information for each candidate who will be on the ballot.**

For additional Duties of Galveston County see section **(5) Fee Schedule of Galveston County** below.

**2. Duties and Services of the Entity.** The Entity will be responsible for performing the duties and services set forth in this section and will consummate this contract **on or before January 30, 2021**. Contracts submitted after this date will require a \$500 fee **which will be non-refundable regardless of whether the Entity cancels its election.**

- 2.1. Prepare and submit any required submissions to the U.S. Department of Justice under the Federal Voting Rights Act of 1965 for its election and runoff election.
- 2.2. Publish notices of the election in accordance with Section 4.003(a) of the Texas Election Code.
- 2.3. Provide Galveston County with the Entity's requirements for Official Voter Registration lists for early voting and Election Day.
- 2.4. In accordance with Texas Election Code §4.008 as amended, deliver written notice of the election to Galveston County.
- 2.5. It is understood that the Entity may need to modify its election order after **January 31, 2021**, to reflect the actual early voting and Election Day polling locations once the final determination has been made as to which entities will actually be holding an election.

If the Entity wishes to select additional polling locations within its footprint, it will submit a list and the contact information for each facility to Galveston County by **February 14, 2021**. Regardless of who selects the polling locations the Entity shall comply with Texas Election Code §43.062, and shall notify prospective voters

of the new location by placing a notice at the old polling location and a notice at the new polling location.

***[See Section 1.7 for additional information on the selection of countywide polling places]***

- 2.6. Provide to Galveston County the language for any ballot propositions, the names of election contests, the names of candidates as they are to appear on the ballot, a copy of a sample ballot, ballot draw information and a completed "Requirements to Program the Ballot" form. These materials will be provided in an electronic form to Galveston County by **no later than February 17, 2021**. All language on the ballot must be provided in both English and Spanish in a Word format. Any other languages required by law, must also be provided in a Word format as well (e.g., Harris County, Chinese and Vietnamese). In addition, the Entity will collect and provide to Galveston County the names, addresses, phone numbers and email addresses of all the candidates who are to appear on its ballot. This information will be used to send candidates copies of the ballot proofs for their review.

***[See Section 1.8]***

- 2.7. Return to Galveston County, by **March 8, 2021 by noon**, confirmation that the sample ballots Galveston County has prepared and provided to the Entity are satisfactory or provide changes that need to be made. Galveston County intends to conduct the L&A test on the Entity's ballot no later than **March 10, 2021**.

The Entity shall have a representative present during the testing who will sign an affidavit signifying the ballot proofs are accurate and acceptable to the Entity. If unable to attend, a representative may send a signed electronic response approving the ballot.

***[See Section 1.8 for related information on ballot proofing]***

- 2.8. Galveston County will be conducting elections for numerous Entities on the same day. The parties understand that each election has its own challenges and requirements and that failure to provide the information outlined in Section 2 of this contract by the dates specified will place an undue burden on Galveston County that may hinder the ability to provide the services to the Entity in a timely and accurate manner. ***Should the Entity miss the deadlines, and/or fail to notify the County of any special circumstances (e.g., adding portions of another county to their election, additional languages required, or unopposed candidates on the ballot) there may be additional charges incurred, up to \$1,000.00, to be determined by the Chief Deputy of Elections. Should Galveston County be unable to provide the services in a timely and accurate manner the Entity, to the extent allowed under the Constitution and Laws of the State of Texas, shall hold Galveston County and employees harmless from any election errors and corresponding liability and/or damages that may result, including but not limited to the costs incurred related to an election contest and/or the need to conduct a subsequent election.***

- 2.9. As required by §67.017(b) and the Secretary of State's Office, the Entity must submit an electronic precinct-by-precinct report to the Secretary of State's Office by no later than the 30th day after Election Day.

- 2.10. Unless otherwise stipulated, Galveston County will transport or have the Presiding Election Judges transport on its behalf, the voting machines and equipment to and from the Entity's early voting and Election Day voting locations.

- 2.11. Monitor, with the assistance of Galveston County, the overall conduct of its election in Entity's jurisdiction including the observation of the tabulating of the results.
- 2.12. Entity to pay a \$125 fee per early voting and Election Day polling locations within its jurisdiction for additional support staff to provide the Entity and its Judges election support services throughout the term of this contract.
- 3. Cancellation of Contract:** Except for contracts consummated after **January 30, 2021**, the Entity may cancel this contract without incurring any expenses by notifying Galveston County of its intention to cancel by no later than two (2) business days after its candidates filing deadline of **February 16, 2021**. The Entity will be obligated to pay Galveston County a \$500 fee if cancelled after this grace period.
- 4. Special Provision: Bilingual Poll Worker Requirements.** Galveston County is permanently enjoined from:
- a) Failing to provide in Spanish "any registration or voting notices, forms, instructions, assistance, or other materials or information relating to the electoral process, including ballots," that they provide in English as required by Section 4(f)(4) of the Voting Rights Act, 43 U.S.C. 1973b(f)(4); and
  - b) Failing to ensure that poll workers provide and receive adequate training regarding (1) the use of providing provisional ballots under Section 302(a) of HAVA; and (2) the display of all HAVA-required signs under Section 302(b) of HAVA.
- 5. Fee Schedule of Galveston County:** Galveston County agrees to perform these services at the following rates:
- a) Provide to the Election Judges all necessary election supplies, which are to be returned to Galveston County after the polls close on Election Night.  
***Cost: \$50 per kit***
  - b) Arrange for staff to receive the supplies and equipment being returned by the Election Judges on Election Night.  
***Cost: Overtime for staff and part time workers hired to provide this service will be evenly split between the entities contracting with Galveston County.***
  - c) Provide all necessary voting machines and equipment for use at early voting and Election Day locations.  
***Cost: \$465 per Verity Touch, \$506 per Verity Controller and \$577 per Verity Touch with access.***
  - d) Transport the voting machines and equipment to and from the voting locations.  
***Cost: \$125 delivery per location***
  - e) Program the ballot and conduct the Logic and Accuracy Testing of the counting equipment.  
***Cost: Determined by the number of contests on the ballot: \$600 for up to ten contests, \$1,200 for up to 20, \$1,800 for up to 30, \$2,450 for up to 40 and \$3,000 for 41 or more contests.***

- f) Provide a central counting station, supplies, equipment and the tabulating and supervisory personnel needed to tabulate. Prepare the unofficial tabulation results and unofficial/official canvass report.  
***Cost: \$400 for use of the equipment plus overtime for county employees doing the tabulation if applicable.***
- g) Assist the Entity in the general overall supervision of the election and any subsequent runoff election.  
***Cost: Included in the 10% election fee***
- h) Conduct early voting, Election Day Voting, and bilingual training.  
***Cost: \$50 per person per class***
- i) Two or more electronic poll pads will be deployed (at the discretion of the Elections Division) to each polling location.  
***No Cost***
- j) Galveston County will partner with the Entities to determine the polling locations within their jurisdictions.
- k) Hire judges, alternate judges, and clerks that are trained by Galveston County and are registered voters from within one of the jurisdictions holding an election.  
***Cost: Base cost of \$12 per hour per worker. Any worker who serves more than 40 hours in a given pay week will be compensated at time and a half for the hours served in excess of 40 hours.***
- l) Elections Mobile App: Entities contracting elections with Galveston County will have their election information included on the Elections Mobile App.  
***Cost: \$500.***
- m) The cost for all printed ballots (ballots by mail, sample ballots and test ballots) is \$.25 per sheet.
- n) Ballots by Mail: Galveston County will provide ballot by mail processing services to the Entity. ***The cost for this service is \$3.00 per ballot (\$3.50, if a multi-page ballot).***
- o) The Entity may have an observer present during the tabulation of the votes. The name and contact information of the observer must be provided to and approved by the Presiding Judge of the Central Count Station on the form prescribed by the Texas Secretary of State upon arrival at the location.

**6. Compensation, Billing, and Payment.** In accordance with Section 31.100(d) of the Texas Election Code the Entity will pay Galveston County the greater of Seventy-Five (\$75.00) Dollars or ten percent (10%) of the total amount of this contract for general supervision of the election. Pursuant to Texas Election Code §31.098, Galveston County may contract with third persons for election services and supplies agreed to herein and the Entity hereby agrees to pay for these third party costs when invoiced by Galveston County.

Galveston County will invoice the Entity for services rendered under this contract. The Entity will make payment to Galveston County in accordance with the terms and provisions of what is commonly referred to as the Texas Prompt Payment Act.

**7. Voting System.** The Hart Intercivic Verity equipment as approved by the Texas Secretary of State will be the voting system used in providing services under this contract.

**8. Authorized Representatives.** Galveston County's authorized representative for all purposes of this contract is its Chief Deputy Clerk for Elections.

The Entity's authorized representative for all purposes of this contract is:

Carla Voelkel  
Name (Print)

\_\_\_\_\_  
Signature

(281) 229-6101  
Phone #

**9. General Provisions.** As specified in Texas Election Code §31.096 this contract may not change:

- a) The authority with whom applications of candidates for a place on a ballot are filed;
- b) The authority with whom documents are filed under Texas Election Code S251.001 et. seq.; or
- c) The authority to serve as custodian of voted ballots or other election records.

As set forth in Texas Election Code §31.099 not later than the 10th day after the date this contract is executed Galveston County shall file a copy of this contract with the County Treasurer and the County Auditor.

**10. WAIVER OF DAMAGES.** The parties acknowledge that the Hart Intercivic Verity System and the programming of paper ballots is highly technical and that it is conceivable that despite the efforts of Galveston County it might fail during an election or might contain errors. The Entity agrees that should the electronic voting system fail, it will not make any claim against Galveston County or any of their full or part-time employees, independent contractors or agents for damages of any kind, including but not limited to any and all costs relating to an election contest and/or costs and damages incurred for having to conduct a second election caused as a result of such failure or error.

The Entity acknowledges that holding multiple simultaneous elections presents logistical problems and other problems over and above a single election. Galveston County and its employees and agents will attempt to help ensure that these simultaneous elections are conducted without error or mishap, but on occasion, errors or mishaps do occur. Accordingly, the Entity agrees that should an error or mishap occur that it will not make any claim against Galveston County, or their full or part-time employees, independent contractors or agents for damages of any kind including but not limited to any and all costs relating to an election contest and/or costs and damages incurred by the Entity for having to conduct a second election, as a result of such error or mishap.

If legal action is filed against the Entity involving its election and if Galveston County is named as a party to this legal action and the complaint is based solely on allegations made against

the Entity, the Entity shall be solely responsible for all costs and defense of that suit. In addition, the Entity shall be required to provide adequate legal counsel for Galveston County and, upon notice to the Entity, Galveston County shall be entitled to settle such claim or legal action upon terms it deems most advantageous to itself.

For purposes of implementing this contract, Galveston County and the Entity designate the following individuals to submit and/or receive information or notices to Galveston County or the Entity:

**Galveston County:**

Dwight D. Sullivan, County Clerk  
Attention: Ernest Murrie, Chief Deputy Clerk for Elections  
Galveston County Justice Center  
600 59<sup>th</sup> Street, Suite 2001  
Galveston, TX 77551-4180

P.O. Box 17253  
Galveston, Texas 77552-7253  
409-770-5108  
Email: [ernest.murrie@co.galveston.tx.us](mailto:ernest.murrie@co.galveston.tx.us)

**Entity: Name/Address**

Carla Voelkel – Dickinson ISD

PO Drawer Z

*Phone:* 281-229-6102

Dickinson, TX 77539

*Email:* cvoelkel@dickinsonisd.org

This contract will be submitted to the Galveston County Commissioners' Court to be placed on the Consent Agenda as a Receive and File Item.

**11. Galveston County Title VI Assurance Clause.** Galveston County is committed to ensuring that no person, on the ground of race, color, national origin, religion, sex, age, disability or Veteran status, shall be subjected to discrimination, excluded from participation, or denied the benefits of, its programs and activities.

In accordance with this policy Galveston County requires its service providers and contractors to agree that during the performance of this contract the service provider or contractor for itself, its assignees and successors will abide by the following:

**Compliance with Non-Discrimination Laws and Regulations.** During the performance of this contract, contractor, for itself, its assignees and successors in interest (hereinafter referred to as "contractor") agrees as follows:

- 1) **Compliance with Regulations.** The contractor shall comply with the Regulations relative to nondiscrimination in Federally-assisted programs of the Department of Transportation (hereinafter, DOT) Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time (hereinafter referred to as the Regulations), which are incorporated herein by reference and made a part of this contract.

- 2) **Nondiscrimination.** The contractor, with regard to the work performed by it during the contract, shall not discriminate on the basis of race, color, national origin, religion, sex, age, disability or Veteran status in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.
- 3) **Solicitations for Subcontractors, Including Procurement of Materials and Equipment.** In all solicitations either by competitive bidding or negotiation made by the contractor for work to be performed under a subcontract, including procurement of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the contractor of the contractor's obligations under this contract and the Regulations relative to nondiscrimination on the grounds of race, color, national origin, religion, sex, age, disability or Veteran status.
- 4) **Information and Reports.** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information and its facilities as may be determined by Galveston County or the Texas Department of Transportation to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information the contractor shall so certify to Galveston County or the Texas Department of Transportation as appropriate, and shall set forth what efforts it has made to obtain the information.
- 5) **Sanctions for Noncompliance.** In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, Galveston County shall impose such contract sanctions as it or the Texas Department of Transportation may determine to be appropriate, including, but not limited to:
  - a) withholding of payments to the contractor under the contract until the contractor complies, and/or
  - b) cancellation, termination, or suspension of the contract, in whole or in part.
- 6) **Incorporation of Provisions.** The contractor shall include the provisions of paragraphs (1) through (6) in every subcontract, including procurement of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto. The contractor shall take such action with respect to any subcontract or procurement as Galveston County or the Texas Department of Transportation may direct as a means of enforcing such provisions including sanctions for non-compliance: Provided, however, that, in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the contractor may request Galveston County to enter into such litigation to protect the interests of Galveston County, and, in addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.



**DICKINSON INDEPENDENT SCHOOL DISTRICT  
BOARD AGENDA DOCUMENT**

**Meeting Date:** January 12, 2021

**Item Title:** Consent Agenda Items

**Agenda Item:** Carla Voelkel, Superintendent

**Background Information:**

The following items have been approved by review of the Board:

- Budget Amendments/Adjustments for December 10, 17, 2020 and January 7, 2021
- December 7, 2020 Minutes
- Donations to DHS FFA-Calumet, Logical Innovations, Robinson Auto Repair, Red Rock Limousine Ranch, Tibaldo Farms Feed, Dickinson Feed & Supply, Evans Farm Feed, Crowder Funeral Home, John Scales, Cascade Analytics LLC
- Donations to DHS-Shell Hero Foundation, Coca-Cola Southwest
- Campus Fundraising Requests-DHS IRHS, DHS Band
- Approval of Proposals Received RFP 20-10-1091 Contracted Services
- Approval of Proposals Received RFP 20-11-1093 Pest Control Products and Chemicals
- Approval of Proposals Received RFP 20-11-1092 Tabletop Social Distancing Screens

**Recommendation:**

The Superintendent recommends the Board's ratification of the above consent items.

**Action Item:**     Yes             No