

Agenda of Regular Action Meeting

The Board of Trustees Dickinson Independent School District

A Regular Action Meeting of the Board of Trustees of Dickinson Independent School District will be held January 11, 2022, beginning at 6:30 PM in the Education Support Center, 2218 FM 517, Dickinson, TX 77539.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

During the course of this meeting the Board of Trustees may determine that a closed meeting of the Board of Trustees is required, to discuss the items set forth below. Such closed meeting is authorized by the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq. The closed meeting will be held by the School Board at the date, hour and place indicated in this Notice/Agenda or as soon after the commencement of the meeting covered by this Notice/ Agenda 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 sections and purposes covered by the following sections of the Texas Government Code: 551.071, 551.072, 551.073, 551.074, 551.076, 551.082, 551.083, 551.084. Should any final action, decision or vote be required with regard to any matter considered in closed session, the final action, decision or vote shall be in the open meeting, or at a subsequent public meeting, with notice.

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The notice for this meeting was posted in compliance with the Texas Open Meeting Act on Friday, January 7, 2022 at or before 4:30 p.m.

DISD complies with Title II and will make efforts to ensure that board meetings are accessible to qualified individuals with disabilities by furnishing appropriate auxiliary aids and services and making reasonable accommodations. Contact the Asst. Supt. for Administration at (281) 229-6024 should you need accessibility.



Carla Voelkel

Superintendent of Schools

**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA ITEM**

Meeting Date: January 11, 2022
Item Title: Volleyball Post-Season Honorees
Agenda Item: Tammy Dowdy

Background Information:

The Dickinson High School Varsity Volleyball Team finished the season with a 5-7 record in District 24-6A and missed advancing to the playoffs by one game. Several players were recognized with post-season honors for their performances during the fall season through UIL District 24-6A.

Elaina Spriggins	District 24-6A Setter of the Year, Academic All-District, Third Team All Galveston County
Brandolyn Freeman	First Team All-District, Honorable Mention All Galveston County
Madison Spells	First Team All-District, Academic All-District, Honorable Mention All Galveston County
Caroline Boone	Second Team All-District, Honorable Mention All Galveston County, Greater Houston Volleyball Coaches Association All-Academic Team, Academic All-District
Addison Stanley	Second Team All-District, Honorable Mention All Galveston County, Greater Houston Volleyball Coaches Association All-Academic Team, Academic All-District
Alexandria Bowles	Greater Houston Volleyball Coaches Association All-Academic Team, Academic All-District
Lydia Baines-Gatewood	Greater Houston Volleyball Coaches Association All-Academic Team, Texas Girls Coaches Association Academic All-State, Academic All-District
Frida Moreno	Honorable Mention All-District, Academic All-District, Greater Houston Volleyball Coaches Association All-Academic Team, Texas Girls Coaches Association Academic All-State
Ashlyn Castillo	Greater Houston Volleyball Coaches Association All-Academic Team, Texas Girls Coaches Association Academic All-State, Academic All-District
Bailey Wilson	Honorable Mention All-District, Academic All-District, Greater Houston Volleyball Coaches Association All-Academic Team, Texas Girls Coaches Association Academic All-State
Gracie Boone	Academic All-District

The DHS Varsity Volleyball Team is led by Head Coach **Kati Farias** and Assistant Coaches **Kaylee Hawkins, Hannah Westerlage, Clara Snelson** and **Denise Salinas**.

**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA ITEM**

Meeting Date: January 11, 2022
Item Title: Football Post-Season Honorees
Agenda Item: Tammy Dowdy

Background Information:

The Dickinson High School Varsity Football Team had an impressive season finishing as the UIL District 24-6A District Champions and advancing to the second round of playoffs. In addition, they had several players recognized with post-season honors for their performances during the fall season through UIL District 24-6A.

- | | |
|--------------------------------|---|
| Donovan Green | District MVP, First Team Tight End, Galveston County Player of the Year
Under Armor All American, Academic All District,
Honorable Mention Academic All State |
| Luke Martin | Offensive MVP, First Team Quarterback, Academic All District,
Honorable Mention Academic All State |
| Patrick Williams | First Team Offensive Line, Under Armor All American |
| Michael Bimage | First Team Offensive Line, Academic All District |
| Josiah Mason | First Team Offensive Line |
| De'Rion Crooms | First Team Wide Receiver, Academic All District |
| Micah Barnett | First Team Fullback, Academic All District |
| Jason McGaskey-Caldwell | First Team Defensive End |
| Tyree Woods | Academic All District, First Team Inside Linebacker |
| Braedon Stafford | First Team Outside Linebacker |
| Vernon Glover | First Team Cornerback, Second Team Returner, Academic All District |
| Marquis Johnson | Second Team Wide Receiver, Academic All District |
| Cade Terrell | Second Team Defensive Tackle |
| Tre Ford | Second Team Defensive End |
| Payton Young | Second Team Outside Linebacker, Academic All District |
| Kolby Harris | Second Team Cornerback, Academic All District,
Honorable Mention Academic All State |
| Layden Roque | Second Team Safety, Academic All District |

JaBari Ellison	Second Team Safety, Academic All District
Diego Sanchez	Second Team Safety, Academic All District
Micah Barnett	Second Team Academic All State
Canon Anderson	Academic All District, Second Team Academic All State
Coy Magliolo	Academic All District, Second Team Academic All State
Keigan Powers	Academic All District, Honorable Mention Academic All State
Malachi McNair	Academic All District
John Soloman	Academic All District
Kyler Gregory	Academic All District
Alex Mata	Academic All District
Kailen Cram	Academic All District
Jake Hill	Academic All District
Chance Gage	Academic All District
Jeremiah Scoby	Academic All District
Reginald Bethley, Jr.	Academic All District
Zyon Little	Academic All District
Izaak Arias	Academic All District
Nick Pease	Academic All District
Layne Orchard	Academic All District
Khalid Sereal	Academic All District
Trent Moore	Academic All District
Dereiaz Wilson	Academic All District
Riley Hall	Academic All District
Even Wiltz	Academic All District
Emory Allen	Academic All District
Ja'Marcus Anderson	Academic All District
La'Ron Nelson	Academic All District

The DHS Varsity Football Team is led by Dickinson ISD Athletic Director and DHS Head Football Coach **John Snelson**, who was selected at the UIL District 24-6A Coach of the Year. He is assisted by coaches **Tom Martin, Kevin Etchberger, Henry Coleman, Tate Gresham, Cade Laufer, Keath Magee, Quentin Marsh, Earl Ricicar, Kevin Bryson, Mark Crooms, Michael Boone, CJ Cavness, Joel DeLaPaz, Teron Guidry, Dominique Johnson, Kevin Mullenex, Renaldo Revuelta** and **Johnny Sierra**.

**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA ITEM**

Meeting Date: January 11, 2022

Item Title: Gloria Rodriguez, Bus Driver

Agenda Item: Tammy Dowdy

Background Information:

Gloria Rodriguez, who has served as a Dickinson ISD bus driver for the past seven years, went above and beyond recently making sure students were safe and taken care of when her bus broke down during an out-of-district trip. Gloria was transporting Robotics students to a competition in Houston on December 11, when the bus broke down on I-45 and Wayside. She could not make it off the freeway but safely pulled over to the shoulder where she called the Transportation Department. Until a replacement bus could arrive, Gloria kept all the students on the bus safe, talked with them and reassured them that everyone would be ok.

Thank you to Gloria for her calm, reassuring and positive attitude when faced with this unexpected situation.

DICKINSON INDEPENDENT SCHOOL DISTRICT BOARD AGENDA ITEM

Meeting Date: January 11, 2022

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

Cristin Branham, Librarian, Dickinson High School

- Cristin is new to DISD and a brand new librarian. She comes to work every day with an infectious positive attitude and great willingness to help others. Every task she does is done at 100%! She strives to help in all areas and is willing to work with anyone that walks through the library doors. We are so blessed to have her in our library.

Matthew Koby, CTE Teacher, Dickinson High School

- Matthew oversees the Audio/Video program at Dickinson High School and all of the productions created by Gator Nation Media. I am nominating him for this award for all of the time, dedication, and hard work put into not only creating a program for students that teaches them techniques essential to having a successful career in media production; but also for all of the extra time that is spent (by both him and his students) into creating content for the entire school and district to enjoy. For example, Matt and his students spend hours after school recording the sporting events and even more time in school editing and perfecting these videos for all of Dickinson to view. They are also responsible for the production of the Gator Nation News that is sent out and available to all teachers at the high school to play for their classes on a daily basis in order to keep both staff and students up-to-date on all events going on around the school

and any important information that needs to be known. His work, along with the efforts of his students, benefit the entire high school, anyone in the district who enjoys attending sporting events (he and his students are responsible for all of the highlights, video, and advertisement projected on the score board at the games), and parents and students who follow their social media pages, as they also keep their followers up-to-date on any important information relayed by the district or admin.

Carol Singletary, Teacher, DCC/DALC

For over 30 years Ms. Singletary has made a BIG IMPACT on the lives of many young people who have come through Dickinson Independent School District. In the ACCEL/DALC JH program, Ms. Singletary inspires her students to learn about the wonders of science through hands on experiences infused with a great deal of love and kindness. The impact she has made lasts because when we ask the DCC graduates, who was their favorite teacher, many will say, "Ms. Singletary." When told she is a blessing to our young people, Ms. Singletary always responds back with, "Well, they are a blessing to me. I am so thankful that I get to do this every day." It is impossible to measure how many lives Ms. Singletary has impacted, but it is not just DISD students' lives; it is the staff's lives as well. We are so blessed to work with Carol Singletary every day. She is the light who constantly brightens the day for all of us.

Dickinson Independent School District
Board Agenda Document

Meeting Date: January 11, 2022
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 “Rising Above.” Our Dickinson ISD school board members play a vital role providing our 11,900 students and their families, as well as approximately 1,900 employees with the resources needed for them to be successful.

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

2021-2022 Dickinson ISD School Board Members:

President Corey Magliolo

Vice President Jessica Rodriguez

Secretary Veanna Veasey

Trustee Mary Anthamatten

Trustee Mike Mackey

Trustee Jeff Pittman

Trustee Fritzie Samford

**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA DOCUMENT**

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**

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 11, 2022
Item Title: 2020-2021 Fiscal Year Audit
Agenda Item: Ryan Boone/Kelly Logsdon/Leslie Hudson

Background Information:

The CPA firm of Mays & Associates PLLC, formerly Start, Garcia and Stanley, will present the audit report for the fiscal year ending August 31, 2021.

Recommendation:

The Superintendent, Deputy Superintendent for Business and Operations, Executive Director of Business Operations and Executive Director of Payroll recommend approval of the 2020-2021 audit report as presented.

Action Item: X Yes No

Motion made by _____ **seconded by** _____ **vote** _____

Annual Financial Compliance Report

for the year ended August 31, 2021

CONFIDENT LEARNERS
TODAY

CHANGE MAKERS
TOMORROW

GATORS
FOREVER

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**DICKINSON INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL AND COMPLIANCE REPORT
FOR THE YEAR ENDED AUGUST 31, 2021**

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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, 2021, at a meeting of the Board of Trustees of such school district on the 11th day of January, 2022.

Signature of Board Secretary

Signature of Board President

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FINANCIAL SECTION

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MAYS & ASSOCIATES PLLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity'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, 2021, and the respective changes in financial position, and where applicable, cash flow thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and TRS pension and OPEB schedules on pages 7-13 and 61-68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The 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 auditing standards generally accepted in the United States of America. 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 7, 2022, 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.

Mays & Associates, PLLC

Baytown, Texas
January 7, 2022

DICKINSON INDEPENDENT SCHOOL DISTRICT
Management's Discussion and Analysis
August 31, 2021

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, 2021.

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 \$73,678,420 (*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, an increase of \$85,608,710 in comparison with the prior year. The increase in overall governmental fund balances was primarily due to the issuance of Series 2021 bonds offset by current year capital expenditures. Fund balance in the debt service fund and capital projects fund increased by \$1,699,931 and \$89,378,720, respectively. The general fund fund balance decreased by \$6,849,462 due to excess expenditures over revenues.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$14,346,239 or 12% 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, 2021

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, 2021

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 E-1 & E-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, 2021

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 \$73,678,420 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, 2021 and 2020

	Governmental Activities		Change
	2021	2020	2021-2020
Current and other assets	\$ 170,084,343	\$ 82,021,944	\$ 88,062,399
Capital assets	<u>246,388,074</u>	<u>253,162,478</u>	<u>(6,774,404)</u>
Total assets	<u>416,472,417</u>	<u>335,184,422</u>	<u>81,287,995</u>
Deferred outflows of resources	<u>25,567,034</u>	<u>29,894,670</u>	<u>(4,327,636)</u>
Other liabilities	19,776,630	16,831,828	2,944,802
Long-term liabilities	<u>466,089,407</u>	<u>388,640,150</u>	<u>77,449,257</u>
Total liabilities	<u>485,866,037</u>	<u>405,471,978</u>	<u>80,394,059</u>
Deferred inflows of resources	<u>29,851,834</u>	<u>24,003,633</u>	<u>5,848,201</u>
Net position:			
Net Investment in Capital Assets	(62,453,889)	(59,846,981)	(2,606,908)
Restricted	14,905,219	12,025,676	2,879,543
Unrestricted	<u>(26,129,750)</u>	<u>(16,575,214)</u>	<u>(9,554,536)</u>
Total net position	<u>\$ (73,678,420)</u>	<u>\$ (64,396,519)</u>	<u>\$ (9,281,901)</u>

Net position is restricted for various purposes as follows:

Federal and state programs	\$ 2,146,352
Debt service	<u>12,758,867</u>
	<u>\$ 14,905,219</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 (\$26,129,750) at August 31, 2021. 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, 2021

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

	Governmental Activities		Change
	2021	2020	2020-2019
Revenues			
Program revenues:			
Charge for services	\$ 1,758,342	\$ 3,186,230	\$ (1,427,888)
Operating grants & contributions	22,993,227	18,870,179	4,123,048
General revenues:			
Property Taxes	65,792,054	60,541,697	5,250,357
State Aid - formula grants	59,345,468	54,300,760	5,044,708
Grants and contributions not restricted	3,697,882	6,722,365	(3,024,483)
Investment earnings	247,073	1,867,015	(1,619,942)
Other	732,105	1,525,333	(793,228)
Total revenues	<u>154,566,151</u>	<u>147,013,579</u>	<u>7,552,572</u>
Expenses:			
Instruction and related services	91,387,075	87,080,414	4,306,661
Instructional and school leadership	11,821,102	11,883,963	(62,861)
Support services - student	21,770,239	21,185,887	584,352
Administrative support services	4,221,817	3,783,711	438,106
Support services - non-student based	20,102,381	19,547,508	554,873
Ancillary services	588,163	588,710	(547)
Debt service	13,056,186	12,051,328	1,004,858
Intergovernmental charges	901,089	782,886	118,203
Total expenses	<u>163,848,052</u>	<u>156,904,407</u>	<u>6,943,645</u>
Increase (decrease) in net position	(9,281,901)	(9,890,828)	608,927
Net position, beginning	(64,396,519)	(54,505,691)	(9,890,828)
Prior Period Adjustment	-	-	-
Net position, ending	<u>\$ (73,678,420)</u>	<u>\$ (64,396,519)</u>	<u>\$ (9,281,901)</u>

Governmental Activities

The decrease in Net Position of \$9,281,901 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.

DICKINSON INDEPENDENT SCHOOL DISTRICT
Management's Discussion and Analysis
August 31, 2021

At August 31, 2021, the District reported a net pension liability of \$36,627,717 for its proportionate share of TRS' net pension liability and a net OPEB liability of \$34,143,800 for its proportionate share of the District's Other Post-Employment benefits other than pensions. At August 31, 2020, the District's net pension liability and OPEB liability was \$35,855,315 and \$41,980,199, respectively.

Revenues are generated primarily from the following three sources: property taxes, state-aid formula grants, and operating grants and contributions. When combined (\$148,130,749), these represented 96% of total revenues. The remaining 4% 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 13% 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 \$154,724,406, an increase of \$85,608,710 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 \$14,346,239, while total fund balance reached \$49,072,013. 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 12% of total general fund expenditures, while assigned fund balance represents 22%, committed fund balance represents 7%, and total fund balance represents 41% of that same amount. The fund balance of the District's general fund decreased by \$6,849,462 during the current fiscal year. Decrease in fund balance resulted from expenditures exceeding operating revenues.

The debt service fund has total fund balance of \$12,406,747, all of which is restricted for the payment of debt service. During 2021, 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 \$1,699,931.

The capital projects fund has a total fund balance of \$90,093,057, all of which is restricted for authorized construction and technology projects/enhancements. The increase in fund balance during the current year of \$89,378,720 was due to the issuance of bonds offset by construction expenditures.

General Fund Budgetary Highlights

The District adopted a deficit budget for fiscal year 2021. 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	\$ 113,092,612	\$ 114,151,748
Total expenditures	(123,932,287)	(126,625,988)
Other sources and (uses)	5,000	5,000
Net change in fund balance	\$ (10,834,675)	\$ (12,469,240)

DICKINSON INDEPENDENT SCHOOL DISTRICT
Management's Discussion and Analysis
August 31, 2021

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 operations (\$1.8 million).

For fiscal year 2021, local and intermediate revenue sources fell below estimates by approximately \$3.2 million. State program revenues exceeded District's estimates by approximately \$1.2 million. Federal revenues accounted for in the General Fund exceeded the District's estimates by approximately \$186 thousand. Expenditures were less than budgetary estimates by approximately \$7.3 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 \$5.6 million, resulting in an decrease in general fund balance of approximately \$6.8 million for the year.

Capital Assets

The District's investment in capital assets for its governmental type activities, as of August 31, 2021, amounts to \$246,388,074 (net of accumulated depreciation). This investment in capital assets includes land, construction in process, buildings and improvements, furniture and equipment, and library books and media. The total amount invested in capital assets for the current fiscal year was:

Capital Assets	2021
Land	\$ 15,693,932
Construction in progress	4,341,708
Buildings and improvements	394,136,120
Furniture and equipment	24,397,431
Library books and media	<u>32,389</u>
Total	438,601,580
Accumulated depreciation	<u>(192,213,506)</u>
Net capital assets	<u>\$ 246,388,074</u>

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 \$373,055,000 in bonded debt outstanding, an increase of \$77,665,000 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, 2021, are as follows:

Outstanding 9/1/2020	Additions	Reductions	Outstanding 8/31/2021
\$ 295,390,000	\$ 114,080,000	\$ (36,415,000)	\$ 373,055,000

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, 2021, the current debt limitation for the District is \$485,077,165. The District's outstanding debt of \$373,055,000 less the reserve for the retirement of the debt of \$12,406,747 totals \$360,648,253 leaving a legal debt margin of \$124,428,912. Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

DICKINSON INDEPENDENT SCHOOL DISTRICT
Management's Discussion and Analysis
August 31, 2021

Economic Factors and Next Year's Budgets and Rates

- Appraised value used for the 2021-2022 budget preparation was increased by \$1.079 billion, or 23.1% from the previous year. This increase was due to a property re-evaluation and an increase in construction of new homes.
- The Tax Rate for 2021-2022 is \$1.312 (\$.872 for M&O; \$.44 for I&S), the total tax rate was decreased by \$.03 due to a reduction in debt service.
- The 2021-2022 general fund operating budget projects spending \$11,097 per student.
- The District's 2021-2022 refined average daily attendance is expected to be 11,200.

Dickinson ISD is classified as a 6A district and has grown consistently for the past several years. The District received an 'above standard' rating under the new Financial Integrity Rating System of Texas.

The Board of Trustees sold \$94.2 million in bonds in 2021. The 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 is under construction.

The Bay Colony subdivision continues to grow. Other subdivisions, on the west side of the District, have started building and 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.

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, 2021

EXHIBIT A-1

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 118,333,637
1120 Current Investments	42,729,106
1220 Property Taxes - Delinquent	5,405,179
1230 Allowance for Uncollectible Taxes	(2,426,795)
1240 Due from Other Governments	4,913,977
1250 Accrued Interest	18,906
1267 Due from Fiduciary Funds	2,043
1290 Other Receivables, Net	171,587
1300 Inventories	854,338
1410 Prepayments	82,365
Capital Assets:	
1510 Land	15,693,932
1520 Buildings, Net	220,680,173
1530 Furniture and Equipment, Net	5,665,746
1560 Library Books and Media, Net	6,515
1580 Construction in Progress	4,341,708
1000 Total Assets	416,472,417
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	2,776,111
1705 Deferred Outflow Related to TRS Pension	14,911,523
1706 Deferred Outflow Related to TRS OPEB	7,879,400
1700 Total Deferred Outflows of Resources	25,567,034
LIABILITIES	
2110 Accounts Payable	3,263,669
2160 Accrued Wages Payable	4,579,319
2200 Accrued Expenses	860,963
2300 Unearned Revenue	1,529,767
Noncurrent Liabilities:	
2501 Due Within One Year: Loans, Note, Leases, etc.	9,542,912
Due in More than One Year:	
2502 Bonds, Notes, Leases, etc.	395,317,890
2540 Net Pension Liability (District's Share)	36,627,717
2545 Net OPEB Liability (District's Share)	34,143,800
2000 Total Liabilities	485,866,037
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	4,849,821
2606 Deferred Inflow Related to TRS OPEB	25,002,013
2600 Total Deferred Inflows of Resources	29,851,834
NET POSITION	
3200 Net Investment in Capital Assets	(62,453,889)
Restricted:	
3820 Restricted for Federal and State Programs	2,146,352
3850 Restricted for Debt Service	12,758,867
3900 Unrestricted	(26,129,750)
3000 Total Net Position	\$ (73,678,420)

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, 2021

EXHIBIT B-1

Data Control Codes	1	Program Revenues		6
	Expenses	3 Charges for Services	4 Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position <u>Primary Gov.</u> Governmental Activities

Primary Government:

GOVERNMENTAL ACTIVITIES:

11	Instruction	\$ 89,831,147	\$ 670,976	\$ 12,235,481	\$ (76,924,690)
12	Instructional Resources and Media Services	1,555,928	13,023	120,899	(1,422,006)
13	Curriculum and Instructional Staff Development	1,498,104	4,341	552,159	(941,604)
21	Instructional Leadership	1,846,297	101,171	153,233	(1,591,893)
23	School Leadership	8,476,701	213,124	688,344	(7,575,233)
31	Guidance, Counseling, and Evaluation Services	4,403,312	8,682	594,545	(3,800,085)
32	Social Work Services	220,774	-	13,208	(207,566)
33	Health Services	1,500,305	-	113,339	(1,386,966)
34	Student (Pupil) Transportation	6,247,014	153,096	250,762	(5,843,156)
35	Food Services	6,339,539	326,850	6,647,476	634,787
36	Extracurricular Activities	3,059,295	247,442	142,477	(2,669,376)
41	General Administration	4,221,817	-	248,419	(3,973,398)
51	Facilities Maintenance and Operations	16,748,243	15,296	400,736	(16,332,211)
52	Security and Monitoring Services	1,264,432	4,341	101,649	(1,158,442)
53	Data Processing Services	2,089,706	-	100,770	(1,988,936)
61	Community Services	588,163	-	45,841	(542,322)
72	Debt Service - Interest on Long-Term Debt	13,056,186	-	464,713	(12,591,473)
93	Payments Related to Shared Services Arrangements	238,005	-	119,176	(118,829)
95	Payments to Juvenile Justice Alternative Ed. Prg.	161,859	-	-	(161,859)
99	Other Intergovernmental Charges	501,225	-	-	(501,225)
	[TP] TOTAL PRIMARY GOVERNMENT:	\$ 163,848,052	\$ 1,758,342	\$ 22,993,227	(139,096,483)

Data Control Codes	General Revenues: Taxes:	
MT	Property Taxes, Levied for General Purposes	42,793,223
DT	Property Taxes, Levied for Debt Service	22,998,831
SF	State Aid - Formula Grants	59,345,468
GC	Grants and Contributions not Restricted	3,697,882
IE	Investment Earnings	247,073
MI	Miscellaneous Local and Intermediate Revenue	732,105
TR	Total General Revenues	129,814,582
CN	Change in Net Position	(9,281,901)
NB	Net Position - Beginning	(64,396,519)
NE	Net Position - Ending	\$ (73,678,420)

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

DICKINSON INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2021

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 19,520,698	\$ 3,070,929	\$ 91,123,532
1120 Investments - Current	30,729,106	10,000,000	-
1220 Property Taxes - Delinquent	3,817,547	1,587,632	-
1230 Allowance for Uncollectible Taxes	(1,713,986)	(712,809)	-
1240 Due from Other Governments	2,163,072	7,075	-
1250 Accrued Interest	17,528	1,052	-
1260 Due from Other Funds	2,376,315	-	-
1290 Other Receivables	122,111	-	-
1300 Inventories	509,770	-	-
1410 Prepayments	82,365	-	-
1000 Total Assets	<u>\$ 57,624,526</u>	<u>\$ 13,953,879</u>	<u>\$ 91,123,532</u>
LIABILITIES			
2110 Accounts Payable	\$ 1,965,169	\$ -	\$ 1,030,475
2160 Accrued Wages Payable	4,482,379	-	-
2170 Due to Other Funds	1,404	-	-
2300 Unearned Revenue	-	672,309	-
2000 Total Liabilities	<u>6,448,952</u>	<u>672,309</u>	<u>1,030,475</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	2,103,561	874,823	-
2600 Total Deferred Inflows of Resources	<u>2,103,561</u>	<u>874,823</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	509,770	-	-
3430 Prepaid Items	82,365	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	90,093,057
3480 Retirement of Long-Term Debt	-	12,406,747	-
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	5,193,639	-	-
3600 Unassigned Fund Balance	14,346,239	-	-
3000 Total Fund Balances	<u>49,072,013</u>	<u>12,406,747</u>	<u>90,093,057</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 57,624,526</u>	<u>\$ 13,953,879</u>	<u>\$ 91,123,532</u>

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

Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,562,880	\$ 117,278,039
-	40,729,106
-	5,405,179
-	(2,426,795)
2,743,830	4,913,977
-	18,580
-	2,376,315
49,476	171,587
344,568	854,338
-	82,365
<u>\$ 6,700,754</u>	<u>\$ 169,402,691</u>
\$ 220,899	\$ 3,216,543
96,940	4,579,319
2,372,868	2,374,272
857,458	1,529,767
<u>3,548,165</u>	<u>11,699,901</u>
-	2,978,384
<u>-</u>	<u>2,978,384</u>
140,388	650,158
-	82,365
2,146,352	2,146,352
-	90,093,057
-	12,406,747
-	6,000,000
-	500,000
865,849	2,665,849
-	20,000,000
-	340,000
-	300,000
-	5,193,639
-	14,346,239
<u>3,152,589</u>	<u>154,724,406</u>
<u>\$ 6,700,754</u>	<u>\$ 169,402,691</u>

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DICKINSON INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2021

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$	154,724,406
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 \$438,601,580 and the accumulated depreciation is \$192,213,506. The effect of including the capital assets (net of depreciation) in the governmental activities is to increase net position. (See Note 6.)		246,388,074
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.)		(404,860,802)
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.		2,978,384
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 \$36,627,717, a deferred resource inflow related to TRS in the amount of \$4,849,821 and a deferred resource outflow related to TRS in the amount of \$14,911,523. The net effect of these pension related items is a decrease to net position. (See Note 10.)		(26,566,015)
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 \$34,143,800, a deferred inflow related to TRS OPEB in the amount of \$25,002,013, and a deferred resource outflow related to TRS OPEB in the amount of \$7,879,400. The net effect of these OPEB related items is a decrease to net position. (See Note 9.)		(51,266,413)
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.		2,147,835
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.		2,776,111
19 Net Position of Governmental Activities	\$	(73,678,420)

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, 2021

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 43,944,233	\$ 23,047,777	\$ 49,417
5800 State Program Revenues	65,489,413	464,713	-
5900 Federal Program Revenues	2,871,119	-	-
5020 Total Revenues	<u>112,304,765</u>	<u>23,512,490</u>	<u>49,417</u>
EXPENDITURES:			
Current:			
0011 Instruction	69,335,894	-	-
0012 Instructional Resources and Media Services	1,288,192	-	-
0013 Curriculum and Instructional Staff Development	776,841	-	-
0021 Instructional Leadership	1,487,522	-	-
0023 School Leadership	6,895,980	-	-
0031 Guidance, Counseling, and Evaluation Services	3,398,183	-	-
0032 Social Work Services	196,151	-	-
0033 Health Services	1,253,937	-	-
0034 Student (Pupil) Transportation	5,988,409	-	-
0035 Food Services	6,523	-	-
0036 Extracurricular Activities	2,371,137	-	-
0041 General Administration	3,672,748	-	-
0051 Facilities Maintenance and Operations	14,436,460	-	347,826
0052 Security and Monitoring Services	1,037,219	-	-
0053 Data Processing Services	1,852,350	-	-
0061 Community Services	482,284	-	-
Debt Service:			
0071 Principal on Long-Term Debt	-	8,475,000	-
0072 Interest on Long-Term Debt	-	13,254,082	-
0073 Bond Issuance Cost and Fees	-	805,886	-
Capital Outlay:			
0081 Facilities Acquisition and Construction	4,025,601	-	4,522,871
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	118,829	-	-
0095 Payments to Juvenile Justice Alternative Ed. Prg.	161,859	-	-
0099 Other Intergovernmental Charges	501,225	-	-
6030 Total Expenditures	<u>119,287,344</u>	<u>22,534,968</u>	<u>4,870,697</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,982,579)</u>	<u>977,522</u>	<u>(4,821,280)</u>
OTHER FINANCING SOURCES (USES):			
7901 Refunding Bonds Issued	-	27,940,000	-
7911 Capital Related Debt Issued	-	86,140,000	-
7915 Transfers In	133,117	-	94,200,000
7916 Premium or Discount on Issuance of Bonds	-	8,782,409	-
8911 Transfers Out (Use)	-	(94,200,000)	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(27,940,000)	-
7080 Total Other Financing Sources (Uses)	<u>133,117</u>	<u>722,409</u>	<u>94,200,000</u>
1200 Net Change in Fund Balances	(6,849,462)	1,699,931	89,378,720
0100 Fund Balance - September 1 (Beginning)	<u>55,921,475</u>	<u>10,706,816</u>	<u>714,337</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 49,072,013</u>	<u>\$ 12,406,747</u>	<u>\$ 90,093,057</u>

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

	Nonmajor Governmental Funds	Total Governmental Funds
\$	2,068,090	\$ 69,109,517
	1,731,697	67,685,823
	13,799,146	16,670,265
	17,598,933	153,465,605
	8,340,453	77,676,347
	58,882	1,347,074
	518,858	1,295,699
	117,536	1,605,058
	415,822	7,311,802
	380,307	3,778,490
	-	196,151
	43,718	1,297,655
	303	5,988,712
	5,473,676	5,480,199
	308,521	2,679,658
	-	3,672,748
	22,186	14,806,472
	99,019	1,136,238
	-	1,852,350
	40,280	522,564
	-	8,475,000
	-	13,254,082
	-	805,886
	147,558	8,696,030
	119,176	238,005
	-	161,859
	-	501,225
	16,086,295	162,779,304
	1,512,638	(9,313,699)
	-	27,940,000
	-	86,140,000
	326,246	94,659,363
	-	8,782,409
	(459,363)	(94,659,363)
	-	(27,940,000)
	(133,117)	94,922,409
	1,379,521	85,608,710
	1,773,068	69,115,696
\$	3,152,589	\$ 154,724,406

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, 2021

EXHIBIT C-4

Total Net Change in Fund Balances - Governmental Funds	\$ 85,608,710
The District uses an internal service fund to charge the costs of 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.	208,988
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 2021 capital outlays is an increase to net position. (See Note 6.)	9,635,502
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.)	(16,400,041)
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 decrease net position. (See Note 7.)	(85,063,080)
Changes in the District's proportionate share of the net pension liability, deferred outflows of 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.	(3,431,520)
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 the governmental funds but are reported in the Statement of Activities. The net effect of all these changes is an increase to net position.	701,994
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.	(542,455)
Change in Net Position of Governmental Activities	\$ (9,281,902)

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, 2021

	Governmental Activities -
	Total Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 1,055,598
Investments - Current	2,000,000
Accrued Interest	326
Due from Other Funds	15,000
	3,070,924
Total Assets	3,070,924
LIABILITIES	
Current Liabilities:	
Accounts Payable	47,126
Due to Other Funds	15,000
Accrued Expenses	860,963
	923,089
Total Liabilities	923,089
NET POSITION	
Unrestricted Net Position	2,147,835
Total Net Position	\$ 2,147,835

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, 2021

	Governmental Activities -
	Total Internal Service Funds
<hr/>	
OPERATING REVENUES:	
Local and Intermediate Sources	\$ 697,428
Total Operating Revenues	<u>697,428</u>
OPERATING EXPENSES:	
Professional and Contracted Services	336,666
Other Operating Costs	<u>156,803</u>
Total Operating Expenses	<u>493,469</u>
Operating Income	<u>203,959</u>
NONOPERATING REVENUES (EXPENSES):	
Earnings from Temporary Deposits & Investments	<u>5,029</u>
Total Nonoperating Revenues (Expenses)	<u>5,029</u>
Change in Net Position	208,988
Total Net Position - September 1 (Beginning)	<u>1,938,847</u>
Total Net Position - August 31 (Ending)	<u><u>\$ 2,147,835</u></u>

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, 2021

EXHIBIT D-3

	Governmental Activities -
	Total Internal Service Funds
<hr/>	
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 697,428
Cash Payments for Insurance Claims	(467,718)
Net Cash Provided by Operating Activities	229,710
<u>Cash Flows from Investing Activities:</u>	
Purchase of Investment Securities	44,502
Interest and Dividends on Investments	7,974
Net Cash Provided by Investing Activities	52,476
Net Increase in Cash and Cash Equivalents	282,186
Cash and Cash Equivalents at Beginning of Year	773,412
Cash and Cash Equivalents at End of Year	\$ 1,055,598
<u>Reconciliation of Operating Income to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Income:	\$ 203,959
Effect of Increases and Decreases in Current Assets and Liabilities:	
Increase (decrease) in Accounts Payable	17,154
Increase (decrease) in Accrued Expenses	8,597
Net Cash Provided by Operating Activities	\$ 229,710

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, 2021

	Total Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 985,927
Other Receivables	1,657
Total Assets	<u>987,584</u>
LIABILITIES	
Accounts Payable	57,695
Due to Other Funds	2,043
Total Liabilities	<u>59,738</u>
NET POSITION	
Restricted for Student Groups	373,129
Restricted for Other Purposes	554,717
Total Net Position	<u>\$ 927,846</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, 2021

	Total Custodial Funds
ADDITIONS:	
Earnings from Temporary Deposits	\$ 537
Contributions, Gifts and Donations	278,457
Miscellaneous Additions	549
Total Additions	279,543
DEDUCTIONS:	
Payroll Costs	49,716
Professional and Contracted Services	37,673
Supplies and Materials	5,394
Other Deductions	189,282
Total Deductions	282,065
Change in Fiduciary Net Position	(2,522)
Total Net Position - September 1 (Beginning)	930,368
Total Net Position - August 31 (Ending)	\$ 927,846

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

**DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021**

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

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. 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.

DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

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 the resources raised by student groups and various other campus organizations received by the District in a custodial capacity that do not constitute District property. However, the District's role is considered to be substantive because in the absence of an approved policy, the faculty advisor has the ability to reject, modify, or approve how the resources are being spent.

DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

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.

DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

Unearned Revenues

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

Property taxes for which there is an enforceable legal claim as of January 1, but which were levied to finance fiscal year 2021 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.

DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

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 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.

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, 2021, 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.

**DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021**

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.

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.)

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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 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.

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A *deferred inflow of resources* in 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:

- *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.

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- *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.

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, 2021 is shown below:

	Cash and Deposits	Investment Pools	Total Cash & Cash Equivalents	Investments	Total Cash & Investments
Governmental funds:					
General fund	\$ 4,451,656	\$ 15,069,042	\$ 19,520,698	\$ 30,729,106	\$ 50,249,804
Debt service fund	1,043,383	2,027,546	3,070,929	10,000,000	13,070,929
Capital projects fund	24,296	91,099,236	91,123,532	-	91,123,532
Nonmajor governmental funds	2,956,863	606,017	3,562,880	-	3,562,880
Total governmental funds	<u>8,476,198</u>	<u>108,801,841</u>	<u>117,278,039</u>	<u>40,729,106</u>	<u>158,007,145</u>
Proprietary funds	<u>701,105</u>	<u>354,493</u>	<u>1,055,598</u>	<u>2,000,000</u>	<u>3,055,598</u>
Fiduciary funds	<u>894,960</u>	<u>90,967</u>	<u>985,927</u>	<u>-</u>	<u>985,927</u>
Total cash and investments	<u>\$ 10,072,263</u>	<u>\$ 109,247,301</u>	<u>\$ 119,319,564</u>	<u>\$ 42,729,106</u>	<u>\$ 162,048,670</u>

**DICKINSON INDEPENDENT SCHOOL DISTRICT
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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, 2021, the carrying amount of the District's deposits (cash and certificate of deposits) was \$15,206,709 and the bank balance was \$15,581,444. The District's cash deposits at August 31, 2021 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 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, 2021, the District had the following investments:

Investment Type:	Rating	Value at August 31, 2021	Fair Value Measurements Using:			Percent of Portfolio	WAM (Days/Years)
			(Level 1)	(Level 2)	(Level 3)		
Cash in Bank		\$ 10,072,263				6%	
<i>Cash equivalents measured at amortized costs:</i>							
TexSTAR	AAA-m	300,470				0%	< 365 days
TexPool	AAA-m	393,172					
LOGIC	AAA	4,314,353				3%	< 365 days
TexasTERM (daily)	AAA-m	793,105				0%	< 365 days
TexasCLASS	AAA	2,218,928				1%	< 365 days
TX-FIT	AAA+/S1	101,227,273				62%	< 365 days
Cash and cash equivalents - subtotal		<u>119,319,564</u>					
<i>Investments measured at cost not subject to level reporting:</i>							
Certificates of depositis	Unrated	5,134,446				3%	< 365 days
TexasTERM (fixed)	AAAf	37,594,660				23%	< 365 days
Investments - subtotal		<u>42,729,106</u>	-	-	-		
Total cash & investments		<u>\$ 162,048,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	100%	

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.

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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 AA Af 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:

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 AA Am, TX-FIT is rated AA Af, 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.

**DICKINSON INDEPENDENT SCHOOL DISTRICT
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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:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total</u>
Property taxes	\$ 2,205,386	\$ 1,002,541	\$ -	\$ 3,207,927
Property taxes - penalty & interest	1,612,161	585,091	-	2,197,252
Subtotal - property taxes	3,817,547	1,587,632	-	5,405,179
Due from other governments-state	2,069,828	-	5,814	2,075,642
Due from other governments-federal	79,643	-	2,638,625	2,718,268
Due from other governments-other	13,601	7,075	99,391	120,067
Subtotal - due from other governments	2,163,072	7,075	2,743,830	4,913,977
Other receivables	122,111	-	49,476	171,587
Gross receivables	6,102,730	1,594,707	2,793,306	10,490,743
Less: allowance for uncollectibles	(1,713,986)	(712,809)	-	(2,426,795)
Net total receivables	<u>\$ 4,388,744</u>	<u>\$ 881,898</u>	<u>\$ 2,793,306</u>	<u>\$ 8,063,948</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 and Per Capita Programs. Amounts due from federal and state governments as of August 31, 2021, 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:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Delinquent property taxes (General Fund)	\$ 2,103,561	\$ -	\$ 2,103,561
Delinquent property taxes (Debt Service Fund)	874,823	-	874,823
Funds received prior to meeting all eligibility requirements:			
(Debt Service Fund)	-	672,309	672,309
(Nonmajor Governmental Funds)	-	857,458	857,458
Total unearned revenue	<u>\$ 2,978,384</u>	<u>\$ 1,529,767</u>	<u>\$ 4,508,151</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 2020-2021 fiscal year was based, was \$4.9 billion.

The tax rates assessed for the year ended August 31, 2021, to finance General Fund operations and the payment of principal and interest on general obligation long-term debt, were \$.8740 and \$.4700 per \$100 valuation, respectively, for a total of \$1.344 per \$100 valuation.

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Current tax collections for the year ended August 31, 2021 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 45% of outstanding property taxes receivable at August 31, 2021. 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, 2021, is as follows:

Fund	Receivable	Payable
General Fund:		
General Fund	\$ 1,404	\$ 1,404
Nonmajor Governmental Funds	2,372,868	-
Trust & Agency Funds	2,043	-
Nonmajor Governmental Funds:		
General Fund	-	2,372,868
Proprietary Funds:		
Internal Service Funds	15,000	15,000
	-	-
Trust & Agency Funds:		
General Fund	-	2,043
	\$ 2,391,315	\$ 2,391,315

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

Interfund transfers in the fund financial statements at August 31, 2021, consisted of the following:

<u>Transfers from</u>	<u>Transfers to</u>	<u>Amount</u>
Debt Service Fund	Capital Projects Fund	\$ 94,200,000
Nonmajor Governmental Fund	General Fund	133,117
Nonmajor Governmental Fund	Nonmajor Governmental Fund	326,246
		\$ 94,659,363

The District transferred \$94,200,000 from the debt service fund to the capital project fund to account for capital expenditures on a project basis. The District transferred \$459,363 from the nonmajor governmental fund (i.e., Coronavirus Relief Fund of the CARES Act and ESSER II Fund) to the instructional allotment fund and the general fund to account for miscellaneous Covid-19 expenses.

**DICKINSON INDEPENDENT SCHOOL DISTRICT
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6. CAPITAL ASSETS

Capital asset activity for the year ended August 31, 2021 is as follows:

Governmental activities:	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 11,621,431	\$ 4,072,501	\$ -	\$ -	\$ 15,693,932
Construction in progress	-	4,341,708	-	-	4,341,708
Total Capital Assets, not depreciated	<u>11,621,431</u>	<u>8,414,209</u>	<u>-</u>	<u>-</u>	<u>20,035,640</u>
Capital assets, being depreciated:					
Buildings and improvements	393,979,062	157,058	-	-	394,136,120
Furniture and equipment	23,354,302	1,064,235	(21,106)	-	24,397,431
Library books and media	32,389	-	-	-	32,389
Total Capital Assets, being depreciated	<u>417,365,753</u>	<u>1,221,293</u>	<u>(21,106)</u>	<u>-</u>	<u>418,565,940</u>
Less accumulated depreciation for:					
Buildings and improvements	(158,727,850)	(14,728,097)	-	-	(173,455,947)
Furniture and equipment	(17,074,220)	(1,668,705)	11,240	-	(18,731,685)
Library books and media	<u>(22,636)</u>	<u>(3,238)</u>	<u>-</u>	<u>-</u>	<u>(25,874)</u>
Total accumulated depreciation	<u>(175,824,706)</u>	<u>(16,400,040)</u>	<u>11,240</u>	<u>-</u>	<u>(192,213,506)</u>
Capital assets, net	<u>\$ 253,162,478</u>	<u>\$ (6,764,538)</u>	<u>\$ (9,866)</u>	<u>\$ -</u>	<u>\$ 246,388,074</u>

Depreciation expense was charged to governmental functions as follows:

11 Instruction	\$ 9,750,493
12 Instructional resources and media services	169,101
13 Curriculum and instructional staff development	162,652
21 Instructional leadership	201,486
23 School leadership	917,867
31 Guidance, counseling, & evaluation services	474,322
32 Social work services	24,623
33 Health services	162,897
34 Student (pupil) transportation	751,776
35 Food services	687,941
36 Extracurricular activities	336,383
41 General administration	461,048
51 Facilities maintenance and operations	1,858,689
52 Security and monitoring services	142,634
53 Data processing services	232,530
61 Community services	<u>65,599</u>
Total depreciation expense - governmental activities	<u>\$ 16,400,041</u>

**DICKINSON INDEPENDENT SCHOOL DISTRICT
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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, 2021, the current debt limitation for the District is \$485,077,165. The District's outstanding debt of \$373,055,000 less the reserve for the retirement of the debt of \$12,406,747 totals \$360,648,253 leaving a legal debt margin of \$124,428,912.

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, 2021.

Bonded debt as of August 31, 2021 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	11,245,000
Unlimited tax schoolhouse bonds, series 2014	4.00-5.00%	02/15/44	54,755,000	51,770,000
Unlimited tax refunding bonds, series 2014	5.00%	02/15/32	63,505,000	47,705,000
Unlimited tax schoolhouse bonds, series 2016A	2.00%-5.00%	02/15/49	64,475,000	63,510,000
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%	02/15/34	12,965,000	12,965,000
Unlimited tax schoolhouse bonds, series 2021	2.00%-5.00%	02/15/51	86,140,000	86,140,000
			<u>\$ 447,157,916</u>	<u>\$ 373,055,000</u>

Variable Rate Terms – In August 2021, outstanding bonds totaling \$27,940,000 were remarketed to a term rate (0.25%) for a period of two years through August 31, 2023. 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 March 2021, the District issued Unlimited Tax School Building Bonds, Series 2021 totaling \$86,140,000. The bonds were issued at a net premium of \$8,782,409 and issuance costs of \$722,409. The bonds bear interest from 2.00% to 5.00% and are due in annual installments ranging from \$385,000 to \$4,170,000 through February 15, 2051. Proceeds from the sale of bonds will be used (i) the construction, acquisition and equipment of school building in the District, including facility renovations and improvements and district-wide technology upgrades, the purchase of necessary sites for school buildings, and the purchase of new school buses; and (ii) paying costs of issuance related to the Bonds.

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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, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within one year
Bonds payable:					
Unlimited tax schoolhouse & refunding bonds, series 2000	\$ 13,370,000	\$ -	\$ -	\$ 13,370,000	\$ 1,585,000
Unlimited tax schoolhouse bonds, series 2008	690,000	-	-	690,000	-
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	(27,940,000)	27,940,000	-
Unlimited tax refunding bonds, series 2013	13,635,000	-	(2,390,000)	11,245,000	1,670,000
Unlimited tax schoolhouse bonds, series 2014	52,405,000	-	(635,000)	51,770,000	660,000
Unlimited tax refunding bonds, series 2014	52,190,000	-	(4,485,000)	47,705,000	4,055,000
Unlimited tax schoolhouse bonds, series 2016A	64,475,000	-	(965,000)	63,510,000	985,000
Unlimited tax refunding bonds, series 2016B	27,720,000	-	-	27,720,000	-
Unlimited tax refunding bonds, series 2019	12,965,000	-	-	12,965,000	-
Unlimited tax schoolhouse bonds, series 2021	-	86,140,000	-	86,140,000	-
	<u>295,390,000</u>	<u>114,080,000</u>	<u>(36,415,000)</u>	<u>373,055,000</u>	<u>8,955,000</u>
Deferred amounts:					
Accrued interest	518,086	69,826	-	587,912	587,912
Accumulated accretion on capital appreciation bonds	2,393,152	162,578	-	2,555,730	-
Premium on issuance of bonds	21,723,802	8,782,409	(1,649,376)	28,856,835	-
Discount on issuance of bonds	(231,580)	-	30,876	(200,704)	-
Total bonds payable	<u>319,793,460</u>	<u>123,094,813</u>	<u>(38,033,500)</u>	<u>404,854,773</u>	<u>9,542,912</u>
Other liabilities:					
Net pension liability	35,855,315	772,402	-	36,627,717	-
Net OPEB liability	41,980,199	-	(7,836,399)	34,143,800	-
Compensated absences	4,262	1,767	-	6,029	-
Total other liabilities	<u>77,839,776</u>	<u>774,169</u>	<u>(7,836,399)</u>	<u>70,777,546</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$ 397,633,236</u>	<u>\$ 123,868,982</u>	<u>\$ (45,869,899)</u>	<u>\$ 475,632,319</u>	<u>\$ 9,542,912</u>

Debt service requirements to maturity are as follows:

Year Ended August 31	General Obligation Bonds		Total
	Principal	Interest	Requirements
2022	\$ 8,955,000	\$ 13,893,067	\$ 22,848,067
2023	9,460,000	13,453,387	22,913,387
2024	11,390,000	14,287,511	25,677,511
2025	11,255,000	13,749,162	25,004,162
2026	13,225,000	13,156,061	26,381,061
2027-2031	75,990,000	55,506,658	131,496,658
2032-2036	92,760,000	38,031,198	130,791,198
2037-2041	68,380,000	18,007,276	86,387,276
2042-2046	49,550,000	7,974,100	57,524,100
2047-2049	32,090,000	1,753,700	33,843,700
	<u>\$ 373,055,000</u>	<u>\$ 189,812,120</u>	<u>\$ 562,867,120</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, 2021, the District received \$893,358 in such subsidies. 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	\$ 2,555,730	\$ 3,245,730
Total	<u>\$ 3,730,000</u>	<u>\$ 690,000</u>	<u>\$ 2,555,730</u>	<u>\$ 3,245,730</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, 2021, 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, 2021.

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, 2021. Rental expenditures for the year ended August 31, 2021 approximated \$356,000.

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 with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

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

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

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

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

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

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

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

TRS-CARE Monthly Premium Rates				
	Medicare		Non-Medicare	
Retiree*	\$	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 or charter school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor:

	Contribution Rates	
	2020	2021
Member	0.65%	0.65%
Non-Employer Contributing Entity (NECE) (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/private Funding remitted by Employers	1.25%	1.25%
2021 Employer Contributions		\$ 712,927
2021 Member Contributions		\$ 573,779
2020 NECE On-Behalf Contributions		\$ 917,343

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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 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 \$230.8 million in fiscal year 2020 to maintain premiums and benefit levels in the 2020-2021 biennium.

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

Actuarial Assumptions. The actuarial valuation was performed as of August 31, 2019. Updated procedures were used to roll forward the Total OPEB Liability to August 31, 2020.

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

The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2019 TRS pension actuarial valuation that was rolled forward to August 31, 2020:

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

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

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2019, rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	2.33% as of August 31, 2020
Aging Factors	Based on plan specific experience
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 40% participation 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%	

Discount Rate. A single discount rate of 2.33% was used to measure the total OPEB liability. There was a decrease of .30% in the discount rate since the previous year. Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the 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 used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability.

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The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2020 using the fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.33%) in measuring the Net OPEB Liability:

	1 % Decrease in Discount Rate (1.33%)	Discount Rate (2.33%)	1% Increase in Discount Rate (3.33%)
District's proportionate share of the net OPEB liability	\$ 40,972,482	\$ 34,143,800	\$ 28,750,121

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At August 31, 2021, the District reported a liability of \$34,143,800 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	\$ 34,143,800
State's proportionate share that is associated with the District	45,881,083
Total	\$ 80,024,883

The Net OPEB Liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The 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, 2019 thru August 31, 2020.

For the fiscal years ended August 31, 2021 and 2020, the District's proportion of the collective Net OPEB Liability was as follows:

2021	2020	
Measurement Year 8/31/2020	Measurement Year 8/31/2019	Increase/(Decrease)
0.0898177953%	0.0887695384%	0.0010482569%

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 health trend rates assumed.

	1% Decrease in Healthcare Trend Rate	Current Single Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
District's proportionate share of the Net OPEB Liability	\$ 27,891,110	\$ 34,143,800	\$ 42,471,499

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 2.63% as of August 31, 2019 to 2.33% as of August 31, 2020. This change increased the TOL.
- The participation rate for post-65 retirees was lowered from 50% to 40%. This change decreased the TOL.
- The ultimate health care trend rate assumption was lowered from 4.50% to 4.25% as a result of Congress' repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change decreased the TOL.
- There were no changes in benefit terms since the prior measurement date.

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For the year ended August 31, 2021, the District recognized OPEB expense of \$10,933 and revenue of \$0 for support provided by the State.

At August 31, 2021, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 1,787,756	\$ 15,625,949
Changes in Actuarial Assumptions	2,105,963	9,376,064
Net Difference Between Projected and Actual Investment Earnings	11,095	-
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	3,261,659	-
District Contributions Paid to TRS Subsequent to the Measurement Date	712,927	-
Total	<u>\$ 7,879,400</u>	<u>\$ 25,002,013</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 August 31:	OPEB Expense Amount
2022	\$ (3,025,253)
2023	(3,026,737)
2024	(3,027,585)
2025	(3,027,353)
2026	(2,115,357)
Thereafter	(3,613,255)
	<u>\$ (17,835,540)</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 2021, 2020, and 2019 were \$395,767, \$359,027, and \$282,162 respectively.

11. DEFINED BENEFIT PENSION PLAN

>lan 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 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.

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

Components of the net pension liability of the pension plan are as of August 31, 2020 are as follows:

Net Pension Liability	Total
Total Pension Liability	\$ 218,974,205,084
Less: Plan Fiduciary Net Position	(165,416,245,243)
Net Pension Liability	\$ 53,557,959,841
Net Position as percentage of Total Pension Liability	75.54%

Benefits Provided. TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity. (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. Actuarial implications of the funding provided in the manner are determined by the Plan’s actuary.

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

	Contribution Rates	
	2020	2021
Member	7.7%	7.7%
Non-Employer Contributing Entity (NECE) (State)	7.5%	7.5%
Employers	7.5%	7.5%
2021 Employer Contributions		\$ 2,952,552
2021 Member Contributions		\$ 6,797,058
2020 NECE On-Behalf Contributions		\$ 4,421,506

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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:

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

Actuarial Assumptions. The total pension plan liability in the August 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2019 rolled forward to August 31, 2020
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	7.25%
Long-term Expected Rate	7.25%
Municipal Bond Rate* as of August 2020	2.33*
Last year ending August 31 in Projection Period (100 years)	2119
Inflation	2.30%
Salary Increases	3.05% to 9.05% including inflation
Ad hoc Post-employment Benefit Changes	None

*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, 2019. For a full description of these assumptions please see the actuarial valuation report dated November 14, 2019.

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.

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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. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2020 are summarized below:

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2020 are summarized below:

Asset Class	Target Allocation ¹	Long-Term Expected Arithmetic Real Rate of Return ²	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
U.S.	18.0%	3.9%	1.0%
Non-U.S. Developed	13.0%	5.1%	0.9%
Emerging Markets	9.0%	5.6%	0.8%
Private Equity	14.0%	6.7%	1.4%
Stable Value			
Government Bonds	16.0%	-0.7%	-0.1%
Stable Value Hedge Funds	5.0%	1.9%	0.1%
Real Return			
Real Estate	15.0%	4.6%	1.0%
Energy, Natural Resources and Infrastructure	6.0%	6.0%	0.4%
Risk Parity			
Risk Parity	8.0%	3.0%	0.30%
Leverage			
Cash	2.0%	-1.5%	0.0%
Asset Allocation Leverage	-6.0%	-1.3%	0.1%
Inflation Expectation			2.0%
Volatility Drag ³			-0.7%
Total	<u>100%</u>		<u>7.33%</u>

¹ Target allocations are based on the FY2020 policy model.

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

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

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

	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	\$ 56,479,283	\$ 36,627,717	\$ 20,498,753

**DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At August 31, 2021, the District reported a net pension liability of \$36,627,717 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	\$ 36,627,717
State's proportionate share that is associated with the District	57,393,518
Total	\$ 94,021,235

The net pension liability was measured as of August 31, 2019 and rolled forward to August 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2019 through August 31, 2020.

For the fiscal years ended August 31, 2021 and 2020, the District's proportion of the collective net pension liability was as follows:

	2021	2020
Measurement Year	Measurement Year	Increase/(Decrease)
8/31/2020	8/31/2019	
0.0683889316%	0.0689749106%	-0.0005859790%

Changes Since the Prior Actuarial Valuation.

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

For the year ended August 31, 2021, the District recognized pension expense of \$13,287,238 and revenue of \$6,903,166 for support provided by the State in the government-wide financial statements.

At August 31, 2021, 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	\$ 66,879	\$ 1,022,182
Changes in Actuarial Assumptions	8,498,933	3,613,687
Difference Between Projected and Actual Investment Earnings	741,496	-
Changes in Proportion and Difference Between the Employer's Contributions and the Proportionate Share of Contributions	2,651,663	213,952
District Contributions Paid to TRS Subsequent to the Measurement Date	2,952,552	-
Total	\$ 14,911,523	\$ 4,849,821

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:

	Pension Expense
Year Ended August 31:	Amount
2022	\$ 2,077,076
2023	2,501,780
2024	2,207,051
2025	694,883
2026	(351,249)
Thereafter	(20,391)
	\$ 7,109,150

**DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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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
- Privacy & Information Security
- School Liability

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, 2021, 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, 2020, 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, 2021, 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, 2021, 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, 2020, 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 77th 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, 2020, and 2021, respectively:

Fiscal Year	Beginning Balance	Claims Incurred	Claims Payments	Ending Balance
2020	\$ 934,751	\$ 175,768	\$ 258,153	\$ 852,366
2021	852,366	230,342	221,745	860,963

14. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At August 31, 2021, the District had commitments under construction contracts totaling approximately \$2,350,000.

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.

**DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021**

At August 31, 2021, 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:

Encumbrances Included in the Following Fund Balance:				
Fund	Restricted	Committed	Assigned	Total
General	\$ -	\$ -	\$ 1,193,639	\$ 1,193,639
Capital Projects	3,738,245	-	-	3,738,245
Total	\$ 3,738,245	\$ -	\$ 1,193,639	\$ 4,931,884

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, 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	\$ 10,886
Texas City Independent School District	14,706
Galveston Independent School District	3,183
Clear Creek Independent School District	5,475
	34,250
Galveston County (mandatory placement by judicial system)	60,590
Dickinson Independent School District (Per Capita Apportionment)	34,925
	\$ 129,765

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, 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	\$ 151,097
Texas City Independent School District	164,351
Santa Fe Independent School District	138,672
Galveston Independent School District	53,613
Hitchcock Independent School District	12,663
	\$ 520,396

The District is the fiscal agent for a Shared Service Arrangement (“SSA”), which provides disciplinary alternative

**DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021**

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 – 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)	\$ 186,084
Dickinson Independent School District (Per Capita Apportionment)	<u>50,457</u>
	<u><u>\$ 236,541</u></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)	\$ 128,549
	<u>\$ 128,549</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. COVID-19 PANDEMIC IMPACTS

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 operational and financial impact the pandemic may have on the District has yet to be determined and is dependent on its duration and spread, any related operational restrictions and the overall economy.

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 2021. However, the impact of response efforts on future operations are unknown and cannot be predicted.

19. DEFICIT NET POSITION

At August 31, 2021, the District reported a deficit balance of \$73,678,420 on the statement of net position caused by the implementation of GASB statement No. 68, *Accounting and Financial Reporting for Pensions* and No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*.

20. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated subsequent events through January 7, 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, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 46,155,277	\$ 47,214,413	\$ 43,944,233	\$ (3,270,180)
5800 State Program Revenues	64,252,335	64,252,335	65,489,413	1,237,078
5900 Federal Program Revenues	2,685,000	2,685,000	2,871,119	186,119
5020 Total Revenues	113,092,612	114,151,748	112,304,765	(1,846,983)
EXPENDITURES:				
Current:				
0011 Instruction	72,493,372	71,980,594	69,335,894	2,644,700
0012 Instructional Resources and Media Services	1,310,422	1,362,857	1,288,192	74,665
0013 Curriculum and Instructional Staff Development	1,014,924	977,186	776,841	200,345
0021 Instructional Leadership	1,560,068	1,586,936	1,487,522	99,414
0023 School Leadership	7,038,020	7,055,450	6,895,980	159,470
0031 Guidance, Counseling, and Evaluation Services	3,668,017	3,661,084	3,398,183	262,901
0032 Social Work Services	197,480	296,730	196,151	100,579
0033 Health Services	1,263,150	1,366,928	1,253,937	112,991
0034 Student (Pupil) Transportation	6,502,811	6,503,219	5,988,409	514,810
0035 Food Services	-	20,000	6,523	13,477
0036 Extracurricular Activities	2,633,465	2,771,172	2,371,137	400,035
0041 General Administration	3,528,561	4,091,074	3,672,748	418,326
0051 Facilities Maintenance and Operations	14,460,950	16,299,933	14,436,460	1,863,473
0052 Security and Monitoring Services	991,253	1,114,240	1,037,219	77,021
0053 Data Processing Services	1,827,163	1,928,285	1,852,350	75,935
0061 Community Services	643,682	635,172	482,284	152,888
Capital Outlay:				
0081 Facilities Acquisition and Construction	4,000,000	4,074,101	4,025,601	48,500
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	107,449	149,527	118,829	30,698
0095 Payments to Juvenile Justice Alternative Ed. Prg.	170,000	200,000	161,859	38,141
0099 Other Intergovernmental Charges	521,500	551,500	501,225	50,275
6030 Total Expenditures	123,932,287	126,625,988	119,287,344	7,338,644
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,839,675)	(12,474,240)	(6,982,579)	5,491,661
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	5,000	5,000	-	(5,000)
7915 Transfers In	-	-	133,117	133,117
7080 Total Other Financing Sources (Uses)	5,000	5,000	133,117	128,117
1200 Net Change in Fund Balances	(10,834,675)	(12,469,240)	(6,849,462)	5,619,778
0100 Fund Balance - September 1 (Beginning)	55,921,475	55,921,475	55,921,475	-
3000 Fund Balance - August 31 (Ending)	\$ 45,086,800	\$ 43,452,235	\$ 49,072,013	\$ 5,619,778

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, 2021

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018
District's Proportion of the Net Pension Liability (Asset)	0.068388932%	0.068974911%	0.066902026%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 36,627,717	\$ 35,855,315	\$ 36,824,499
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	57,393,518	53,118,503	56,971,997
Total	<u>\$ 94,021,235</u>	<u>\$ 88,973,818</u>	<u>\$ 93,796,496</u>
District's Covered Payroll	\$ 83,996,758	\$ 76,669,077	\$ 72,887,825
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	43.61%	46.77%	50.52%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.54%	75.24%	73.74%

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

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

FY 2018 Plan Year 2017	FY 2017 Plan Year 2016	FY 2016 Plan Year 2015	FY 2015 Plan Year 2014
0.066275191%	0.059139763%	0.0584185%	0.0385672%
\$ 21,191,236	\$ 22,348,037	\$ 20,650,162	\$ 10,301,832
33,242,675	36,555,766	33,736,578	27,944,567
<u>\$ 54,433,911</u>	<u>\$ 58,903,803</u>	<u>\$ 54,386,740</u>	<u>\$ 38,246,399</u>
\$ 69,770,919	\$ 61,334,317	\$ 56,717,701	\$ 52,899,723
30.37%	36.44%	36.41%	19.47%
82.17%	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 2021

	2021	2020	2019
Contractually Required Contribution	\$ 2,952,552	\$ 2,820,650	\$ 2,416,127
Contribution in Relation to the Contractually Required Contribution	(2,952,552)	(2,820,650)	(2,416,127)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 88,273,495	\$ 83,996,758	\$ 76,669,077
Contributions as a Percentage of Covered Payroll	3.34%	3.36%	3.15%

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

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

	2018	2017	2016	2015
\$	2,259,989	\$ 2,172,114	\$ 1,879,020	\$ 1,729,798
	(2,259,989)	(2,172,114)	(1,879,020)	(1,729,798)
\$	-	\$ -	\$ -	\$ -
\$	72,887,825	\$ 69,770,919	\$ 61,334,317	\$ 56,717,701
	3.10%	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, 2021

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.089817795%	0.088769538%	0.086590401%	\$ 0.082654371%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 34,143,800	\$ 41,980,199	\$ 43,235,380	\$ 35,943,285
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	45,881,083	55,782,298	62,783,385	\$ 54,775,000
Total	<u>\$ 80,024,883</u>	<u>\$ 97,762,497</u>	<u>\$ 106,018,765</u>	<u>\$ 90,718,285</u>
District's Covered Payroll	\$ 83,996,758	\$ 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	40.65%	54.76%	59.32%	\$ 51.52%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	4.99%	2.66%	1.57%	\$ 0.91%

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

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

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

	2021	2020	2019	2018
Contractually Required Contribution	\$ 712,927	\$ 682,735	\$ 630,470	\$ 598,207
Contribution in Relation to the Contractually Required Contribution	(712,927)	(682,735)	(630,470)	(598,207)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 88,273,495	\$ 83,996,758	\$ 76,669,077	\$ 72,887,825
Contributions as a Percentage of Covered Payroll	0.81%	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, 2021**

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, 2021.

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 for fiscal year 2021 was prepared for adoption for budgeted governmental fund types by August 31, 2020. 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.

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

Changes of Assumptions

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

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 2.63% as of August 31, 2019 to 2.33% as of August 31, 2020. This change increased the TOL.
- The participation rate for post-65 retirees was lowered from 50% to 40%. This change decreased the TOL.
- The ultimate health care trend rate assumption was lowered from 4.50% to 4.25% as a result of Congress’ repeal of the excise (Cadillac) tax on high-cost employer health plans in December 2019. This change decreased the TOL.
- There were no changes in benefit terms since the prior measurement date.

COMBINING SCHEDULES

DICKINSON INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary	
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 107,650
1240	Due from Other Governments	175,072	149,088	2,097	-
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
1000	Total Assets	<u>\$ 175,072</u>	<u>\$ 149,088</u>	<u>\$ 2,097</u>	<u>\$ 107,650</u>
LIABILITIES					
2110	Accounts Payable	\$ 43,266	\$ 12,152	\$ -	\$ -
2160	Accrued Wages Payable	-	1,310	-	-
2170	Due to Other Funds	131,806	135,626	2,097	-
2300	Unearned Revenue	-	-	-	107,650
2000	Total Liabilities	<u>175,072</u>	<u>149,088</u>	<u>2,097</u>	<u>107,650</u>
FUND BALANCES					
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>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 175,072</u>	<u>\$ 149,088</u>	<u>\$ 2,097</u>	<u>\$ 107,650</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	277 Coronavirus Relief Fund CARES	281 ESSER-II CRRSA Grant
\$ 2,059,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285,487	21,203	27,388	30,666	-	-	-	1,913,436
13,181	-	-	-	-	-	-	-
344,568	-	-	-	-	-	-	-
<u>\$ 2,702,673</u>	<u>\$ 21,203</u>	<u>\$ 27,388</u>	<u>\$ 30,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,913,436</u>
\$ 114,266	\$ 20,534	\$ 5,578	\$ 2,667	\$ -	\$ -	\$ -	\$ -
95,473	-	-	-	-	-	-	-
2,014	669	21,810	27,999	-	-	-	1,913,436
204,180	-	-	-	-	-	-	-
<u>415,933</u>	<u>21,203</u>	<u>27,388</u>	<u>30,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,913,436</u>
140,388	-	-	-	-	-	-	-
2,146,352	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,286,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,702,673</u>	<u>\$ 21,203</u>	<u>\$ 27,388</u>	<u>\$ 30,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,913,436</u>

DICKINSON INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 AUGUST 31, 2021

Data Control Codes	282	289	397	410
	ESSER-III Grant	Other Federal Special Revenue Funds	Advanced Placement Incentives	State Instructional Materials
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ 9,841	\$ 498,490
1240 Due from Other Governments	17,756	25,236	-	-
1290 Other Receivables	-	-	-	-
1300 Inventories	-	-	-	-
1000 Total Assets	<u>\$ 17,756</u>	<u>\$ 25,236</u>	<u>\$ 9,841</u>	<u>\$ 498,490</u>
LIABILITIES				
2110 Accounts Payable	\$ -	\$ -	\$ -	\$ 4,909
2160 Accrued Wages Payable	-	-	-	-
2170 Due to Other Funds	17,756	25,236	-	-
2300 Unearned Revenue	-	-	9,841	493,581
2000 Total Liabilities	<u>17,756</u>	<u>25,236</u>	<u>9,841</u>	<u>498,490</u>
FUND BALANCES				
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>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 17,756</u>	<u>\$ 25,236</u>	<u>\$ 9,841</u>	<u>\$ 498,490</u>

429 Other State Special Revenue Funds	461 Campus Activity Funds	459 Other SSA Special Revenue Funds	499 Other Local Special Revenue Funds	Total Nonmajor Governmental Funds
\$ 327	\$ 846,478	\$ 24,681	\$ 15,976	\$ 3,562,880
-	-	96,401	-	2,743,830
-	36,295	-	-	49,476
-	-	-	-	344,568
<u>\$ 327</u>	<u>\$ 882,773</u>	<u>\$ 121,082</u>	<u>\$ 15,976</u>	<u>\$ 6,700,754</u>
\$ -	\$ 16,767	\$ -	\$ 760	\$ 220,899
-	157	-	-	96,940
-	-	94,419	-	2,372,868
327	-	26,663	15,216	857,458
<u>327</u>	<u>16,924</u>	<u>121,082</u>	<u>15,976</u>	<u>3,548,165</u>
-	-	-	-	140,388
-	-	-	-	2,146,352
-	865,849	-	-	865,849
-	865,849	-	-	3,152,589
<u>\$ 327</u>	<u>\$ 882,773</u>	<u>\$ 121,082</u>	<u>\$ 15,976</u>	<u>\$ 6,700,754</u>

DICKINSON INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	211 ESEA I, A Improving Basic Program	224 IDEA - Part B Formula	225 IDEA - Part B Preschool	226 IDEA - Part B Discretionary
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	2,455,025	1,603,187	25,895	-
5020 Total Revenues	2,455,025	1,603,187	25,895	-
EXPENDITURES:				
Current:				
0011 Instruction	2,285,626	1,195,222	25,895	-
0012 Instructional Resources and Media Services	4,944	-	-	-
0013 Curriculum and Instructional Staff Development	122,498	10,740	-	-
0021 Instructional Leadership	1,865	32,128	-	-
0023 School Leadership	9,231	-	-	-
0031 Guidance, Counseling, and Evaluation Services	212	202,203	-	-
0033 Health Services	-	43,718	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0061 Community Services	30,649	-	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	119,176	-	-
6030 Total Expenditures	2,455,025	1,603,187	25,895	-
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	-
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

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	277 Coronavirus Relief Fund CARES	281 ESSER-II CRRSA Grant
\$ 327,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
749,304	-	-	-	-	-	-	-
5,894,342	114,938	481,163	287,536	70,513	21,016	338,861	2,196,156
6,970,990	114,938	481,163	287,536	70,513	21,016	363,861	2,196,156
-	111,303	-	231,866	65,576	21,016	-	2,095,833
-	1,000	-	1,165	-	-	-	-
-	-	305,722	53,474	-	-	-	-
-	2,635	-	650	-	-	-	-
-	-	159,056	-	-	-	-	-
-	-	13,070	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,473,676	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,301	-	-	-	-	-	-	4,821
-	-	-	-	-	-	-	-
-	-	3,315	381	4,937	-	-	-
147,558	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,628,535	114,938	481,163	287,536	70,513	21,016	-	2,100,654
1,342,455	-	-	-	-	-	363,861	95,502
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(363,861)	(95,502)
-	-	-	-	-	-	(363,861)	(95,502)
1,342,455	-	-	-	-	-	-	-
944,285	-	-	-	-	-	-	-
\$ 2,286,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DICKINSON INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	282 ESSER-III Grant	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	410 State Instructional Materials
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	2,975	812,357
5900 Federal Program Revenues	127,024	183,490	-	-
5020 Total Revenues	127,024	183,490	2,975	812,357
EXPENDITURES:				
Current:				
0011 Instruction	100,470	73,018	-	1,138,085
0012 Instructional Resources and Media Services	-	-	-	223
0013 Curriculum and Instructional Staff Development	-	13,632	2,975	-
0021 Instructional Leadership	17,606	-	-	295
0023 School Leadership	-	12,788	-	-
0031 Guidance, Counseling, and Evaluation Services	8,948	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	83,054	-	-
0061 Community Services	-	998	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	-	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
6030 Total Expenditures	127,024	183,490	2,975	1,138,603
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(326,246)
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	-	326,246
8911 Transfers Out (Use)	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	326,246
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

429 Other State Special Revenue Funds	461 Campus Activity Funds	459 Other SSA Special Revenue Funds	499 Other Local Special Revenue Funds	Total Nonmajor Governmental Funds
\$ -	\$ 462,255	\$ 932,990	\$ 320,501	\$ 2,068,090
14,440	-	152,621	-	1,731,697
-	-	-	-	13,799,146
14,440	462,255	1,085,611	320,501	17,598,933
-	86,807	798,608	111,128	8,340,453
-	14,641	-	36,909	58,882
-	5,567	-	4,250	518,858
-	6,497	55,355	505	117,536
-	27,040	207,707	-	415,822
-	7,004	23,941	124,929	380,307
-	-	-	-	43,718
-	303	-	-	303
-	-	-	-	5,473,676
-	265,741	-	42,780	308,521
-	10,064	-	-	22,186
14,440	1,525	-	-	99,019
-	-	-	-	40,280
-	-	-	-	147,558
-	-	-	-	119,176
14,440	425,189	1,085,611	320,501	16,086,295
-	37,066	-	-	1,512,638
-	-	-	-	326,246
-	-	-	-	(459,363)
-	-	-	-	(133,117)
-	37,066	-	-	1,379,521
-	828,783	-	-	1,773,068
\$ -	\$ 865,849	\$ -	\$ -	\$ 3,152,589

DICKINSON INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 AUGUST 31, 2021

	865 Custodial Fund Student Activity Acct	876 Hospitality Fund	880 Education Foundation Fund	Total Custodial Funds
ASSETS				
Cash and Cash Equivalents	\$ 410,625	\$ 2,924	\$ 572,378	\$ 985,927
Other Receivables	1,657	-	-	1,657
Total Assets	<u>412,282</u>	<u>2,924</u>	<u>572,378</u>	<u>987,584</u>
LIABILITIES				
Accounts Payable	37,110	2,924	17,661	57,695
Due to Other Funds	2,043	-	-	2,043
Total Liabilities	<u>39,153</u>	<u>2,924</u>	<u>17,661</u>	<u>59,738</u>
NET POSITION				
Restricted for Student Groups	373,129	-	-	373,129
Restricted for Other Purposes	-	-	554,717	554,717
Total Net Position	<u>\$ 373,129</u>	<u>\$ -</u>	<u>\$ 554,717</u>	<u>\$ 927,846</u>

DICKINSON INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

	865 Custodial Fund Student Activity Acct	876 Hospitality Fund	880 Education Foundation Fund	Total Total Custodial Funds
ADDITIONS:				
Earnings from Temporary Deposits	\$ 537	\$ -	\$ -	\$ 537
Contributions, Gifts and Donations	-	-	278,457	278,457
Miscellaneous Additions	-	-	549	549
Total Additions	<u>537</u>	<u>-</u>	<u>279,006</u>	<u>279,543</u>
DEDUCTIONS:				
Payroll Costs	-	-	49,716	49,716
Professional and Contracted Services	-	-	37,673	37,673
Supplies and Materials	-	-	5,394	5,394
Other Deductions	-	-	189,282	189,282
Total Deductions	<u>-</u>	<u>-</u>	<u>282,065</u>	<u>282,065</u>
Change in Net Position	537	-	(3,059)	(2,522)
Net Position - September 1 (Beginning)	<u>372,592</u>	<u>-</u>	<u>557,776</u>	<u>930,368</u>
Net Position - August 31 (Ending)	<u>\$ 373,129</u>	<u>\$ -</u>	<u>\$ 554,717</u>	<u>\$ 927,846</u>

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COMPLIANCE SCHEDULES

DICKINSON INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED AUGUST 31, 2021

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2012 and prior years	Various	Various	\$ Various
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	0.970000	0.480000	4,178,050,483
2021 (School year under audit)	0.874000	0.470000	4,850,771,652
1000 TOTALS			

(10) Beginning Balance 9/1/2020	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2021
\$ 644,530	\$ -	\$ 15,596	\$ 5,419	\$ (58,081)	\$ 565,434
84,145	-	2,279	1,096	(1,405)	79,365
104,978	-	3,428	1,648	(1,290)	98,612
149,701	-	17,372	8,351	(1,915)	122,063
174,575	-	15,179	7,298	(10,828)	141,270
194,610	-	17,161	8,251	(7,190)	162,008
332,632	-	83,650	38,608	18,860	229,234
502,416	-	179,184	77,759	58,866	304,339
1,158,030	-	460,013	227,636	25,592	495,973
-	65,194,371	41,739,183	22,445,556	-	1,009,632
<u>\$ 3,345,617</u>	<u>\$ 65,194,371</u>	<u>\$ 42,533,045</u>	<u>\$ 22,821,622</u>	<u>\$ 22,609</u>	<u>\$ 3,207,930</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, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 2,177,802	\$ 2,177,802	\$ 327,344	\$ (1,850,458)
5800 State Program Revenues	225,721	225,721	749,304	523,583
5900 Federal Program Revenues	6,170,000	6,170,000	5,894,342	(275,658)
5020 Total Revenues	8,573,523	8,573,523	6,970,990	(1,602,533)
EXPENDITURES:				
Current:				
0035 Food Services	8,439,023	8,449,734	5,473,676	2,976,058
0051 Facilities Maintenance and Operations	84,500	84,500	7,301	77,199
Capital Outlay:				
0081 Facilities Acquisition and Construction	50,000	200,780	147,558	53,222
6030 Total Expenditures	8,573,523	8,735,014	5,628,535	3,106,479
1200 Net Change in Fund Balances	-	(161,491)	1,342,455	1,503,946
0100 Fund Balance - September 1 (Beginning)	944,287	944,285	944,285	-
3000 Fund Balance - August 31 (Ending)	\$ 944,287	\$ 782,794	\$ 2,286,740	\$ 1,503,946

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, 2021

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 23,418,558	\$ 23,418,558	\$ 23,047,777	\$ (370,781)
5800 State Program Revenues	-	-	464,713	464,713
5020 Total Revenues	23,418,558	23,418,558	23,512,490	93,932
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Debt	8,475,000	8,475,000	8,475,000	-
0072 Interest on Long-Term Debt	14,120,677	13,320,677	13,254,082	66,595
0073 Bond Issuance Cost and Fees	300,000	1,100,000	805,886	294,114
6030 Total Expenditures	22,895,677	22,895,677	22,534,968	360,709
1100 Excess of Revenues Over Expenditures	522,881	522,881	977,522	454,641
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	-	27,940,000	27,940,000	-
7911 Capital Related Debt Issued	-	86,140,000	86,140,000	-
7916 Premium or Discount on Issuance of Bonds	-	8,060,000	8,782,409	722,409
8911 Transfers Out (Use)	-	(94,200,000)	(94,200,000)	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(27,940,000)	(27,940,000)	-
7080 Total Other Financing Sources (Uses)	-	-	722,409	722,409
1200 Net Change in Fund Balances	522,881	522,881	1,699,931	1,177,050
0100 Fund Balance - September 1 (Beginning)	10,706,816	10,706,816	10,706,816	-
3000 Fund Balance - August 31 (Ending)	\$ 11,229,697	\$ 11,229,697	\$ 12,406,747	\$ 1,177,050

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FEDERAL AWARDS SECTION

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MAYS & ASSOCIATES PLLC
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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dickinson Independent School District (the District), as of and for the year ended August 31, 2021, 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 7, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mays & Associates, PLLC

Baytown, Texas
January 7, 2022



MAYS & ASSOCIATES PLLC
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, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

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.

Mays & Associates, PLLC

Baytown, Texas
January 7, 2022

**DICKINSON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021**

I. SUMMARY OF AUDITORS' RESULTS

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
10.553; 10.555	Child Nutrition Cluster
84.425	ESSER II

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, 2021**

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, 2021**

STATUS OF PRIOR YEAR FINDING

None Noted

**DICKINSON INDEPENDENT SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED AUGUST 31, 2021**

CORRECTIVE ACTION PLAN

None Noted

DICKINSON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2021

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
DEPARTMENT OF THE TREASURY			
<u>Passed Through State Department of Education</u>			
COVID - 19 Coronavirus Relief Fund	21.019	52202002	\$ 117,524
Total Passed Through State Department of Education			117,524
<u>Passed Through-Texas Div. of Emergency Management</u>			
COVID - 19 Coronavirus Relief Fund	21.019		128,814
Total Passed Through-Texas Div. of Emergency Management			128,814
<u>Passed Through State Department of Education</u>			
COVID - 19 Coronavirus Relief Fund	21.019		35,452
COVID - 19 Coronavirus Relief Fund	21.019		57,071
Total Assistance Listing Number 21.019			92,523
Total Passed Through State Department of Education			92,523
TOTAL DEPARTMENT OF THE TREASURY			338,861
 U.S. DEPARTMENT OF DEFENSE			
<u>Direct Programs</u>			
ROTC	12.000	TX080083	72,030
Total Direct Programs			72,030
TOTAL U.S. DEPARTMENT OF DEFENSE			72,030
 U.S. DEPARTMENT OF EDUCATION			
<u>Passed Through State Department of Education</u>			
ESEA, Title I, Part A - Improving Basic Programs	84.010	20610101084901	285,614
ESEA, Title I, Part A - Improving Basic Programs	84.010	21610101084901	2,245,402
Total Assistance Listing Number 84.010			2,531,016
*IDEA - Part B, Formula	84.027	206600010849016600	40,638
*IDEA - Part B, Formula	84.027	216600010849016600	1,562,549
Total Assistance Listing Number 84.027			1,603,187
*IDEA - Part B, Preschool	84.173	216610010849016610	25,895
Total Special Education Cluster (IDEA)			1,629,082
Career and Technical - Basic Grant	84.048	21420006084901	114,938
Title III, Part A - English Language Acquisition	84.365	20671001084901	134,155
Title III, Part A - English Language Acquisition	84.365	21671001084901	153,381
Total Assistance Listing Number 84.365			287,536
ESEA, Title II, Part A, Teacher Principal Training	84.367	20694501084901	155,295
ESEA, Title II, Part A, Teacher Principal Training	84.367	21694501084901	325,868
Total Assistance Listing Number 84.367			481,163
Title I SIP Academy Grant	84.377	17610740084901	21,016
ESSER - School Emergency Relief	84.425	20521001084901	70,513
ESSER II of CRRSA Act	84.425	52102135	2,196,156

DICKINSON INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2021

(1)	(2)	(3)	(4)
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM or CLUSTER TITLE	Federal Assistance Listing No.	Pass-Through Entity Identifying Number	Federal Expenditures
ESSER III of the American Rescue Plan Act of 2021	84.425	21528001084901	127,024
Total Assistance Listing Number 84.425			2,393,693
Summer School LEP	84.369	69551902	12,000
Unidentified Fund from Trial Balance	84.424	21680101084901	140,750
Title IV, Part A	84.424	20680101084901	30,740
Total Assistance Listing Number 84.424			171,490
Total Passed Through State Department of Education			7,641,934
TOTAL U.S. DEPARTMENT OF EDUCATION			7,641,934
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed Through Texas Dept of Human Services</u>			
Medicaid Administrative Claiming Program - MAC	93.778	529-08-0177-00008	90,866
Total Passed Through Texas Dept of Human Services			90,866
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			90,866
 U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed Through the State Department of Agriculture</u>			
*School Breakfast Program	10.553	71402001	1,667,707
*National School Lunch Program - Cash Assistance	10.555	71302101	3,832,782
*National School Lunch Prog. - Non-Cash Assistance	10.555	084901	393,853
Total Assistance Listing Number 10.555			4,226,635
Total Child Nutrition Cluster			5,894,342
Total Passed Through the State Department of Agriculture			5,894,342
TOTAL U.S. DEPARTMENT OF AGRICULTURE			5,894,342
 TOTAL EXPENDITURES OF FEDERAL AWARDS			 \$ 14,038,033

*Clustered Programs

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

DICKINSON INDEPENDENT SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2021

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, 2021. 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, 2021 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, 2021**

5. Reconciliation of Federal Program Revenues:

Total Expenditures of Federal Awards	\$ 14,038,033
School Health and Related Services (SHARS)	1,649,530
E-Rate reimbursements	89,344
IRS interest subsidy	<u>893,358</u>
Total Federal Program Revenues	<u>\$ 16,670,265</u>

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

**DICKINSON INDEPENDENT SCHOOL DISTRICT
AGENDA DOCUMENT**

Meeting Date: January 11, 2022

Item Title: 2020-2021 Annual Report and Public Hearing

Agenda Item: Dr. Debby Noffsinger/Dr. Jeff Pack

Background Information:

The 2020-2021 Annual Report will be discussed in a public hearing.

The 2020-2021 Annual Report is published online at:

<https://sites.google.com/apps.dickinsonisd.org/20-21disdannualreport/annual-report>

Recommendation:

Information only

Action Item: _____ Yes _____ No

Texas Academic Performance Report Public Hearing

(TAPR)

January 11, 2022 – 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:

- 19. _____
- 20. _____
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Please Sign In Below:

Representing

Campus:

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- 59. _____

DICKINSON INDEPENDENT SCHOOL DISTRICT

EXECUTIVE BOARD AGENDA DOCUMENT

Meeting Date: January 11, 2022

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 11, 2022

Item Title: Personnel Action

- Employment
- Resignations/Retirement

Agenda Item: Kimberly Rich

- We have five (5) resignations: one (1) Teacher at Silbernagel Elementary, one (1) Teacher at Dunbar Middle School, one (1) Teacher at Lobit Middle School, one (1) Teacher at Kranz Junior High, and one (1) Teacher at Dickinson High School.
- We have one (1) retirement: one (1) Curriculum Specialist at the Education Support Center

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 11, 2022

Item Title: Consider and discuss administration’s recommendation for the termination of a Lobit Middle School teacher’s term contract

Agenda Item: Robert Cobb

Background Information: Parent, student, and teacher complaints regarding a teacher at Lobit Middle School led to an investigation that found violations of district policy. The Board of Trustees previously approved the proposal of termination on 12/6/2021. The employee received the notice on 12/9/2021. The employee did not appeal the termination; therefore, administration is asking the Board of Trustees terminate the employees Chapter 21 term contract effective 1/10/22.

Recommendation:

The Superintendent and Assistant Superintendent for Administration recommend approval of administration’s recommendation to terminate the teacher’s Chapter 21 term contract.

Action Item: Yes No

Motion made by _____ **seconded by** _____ **vote** _____

**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA DOCUMENT**

Meeting Date: January 11, 2022

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 Magliolo will move to the next item.

Background Information:

Written Reports

- Tax Report for November, 2021 and Year to Date – Kelly Logsdon
- Safety Report – Robert Cobb
- Fall Professional Development Report – Dr. Jeff Pack

Recommendation:

Information only

Action Item: _____ Yes √ No

**DICKINSON INDEPENDENT SCHOOL DISTRICT
AGENDA DOCUMENT**

Meeting Date: January 11, 2022

Item Title: Monthly Tax Collection Report

Agenda Item: Kelly Logsdon

Background Information:

The Monthly Tax Collection Report for November, 2021 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										
2021	\$5,764,271,449	\$1.312	\$75,627,241	\$4,835,485	6.39%										
2020	\$4,851,053,036	\$1.344	\$65,198,153	\$63,813,518	97.88%										
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%										
2021 Tax Year	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Totals:	% To Total	
Current Year Tax	Pending Billing	\$1,088,340	\$3,747,145										\$4,835,485		
YTD % Collected	0.00%	1.44%	6.39%	6.39%	6.39%	6.39%	6.39%	6.39%	6.39%	6.39%	6.39%	6.39%	6.39%	6.39%	
Prior Years Tax	\$62,609	\$122,577	\$73,266										\$258,451		
Subtotal Taxes	\$62,609	\$1,210,917	\$3,820,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,093,936	6.74%	
Penalty & Interest	\$35,037	\$47,711	\$23,970										\$106,717		
Total Taxes & P&I	\$97,645	\$1,258,628	\$3,844,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,200,653	6.88%	
Attorney Fees	\$18,740	\$40,603	\$19,699										\$79,042		
Total Collections	\$116,385	\$1,299,231	\$3,864,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,279,696	N/A	
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	\$13,354,403	\$29,495,191	\$14,036,825	\$1,771,012	\$682,688	\$492,047	\$415,731	\$290,712	\$346,665	\$63,813,518		
YTD % Collected	0.00%	0.58%	4.49%	24.97%	70.21%	91.74%	94.46%	95.51%	96.26%	96.90%	97.34%	97.88%	97.88%	97.88%	
Prior Years Tax	\$261,234	\$82,519	\$117,291	\$80,410	\$69,068	\$80,828	\$34,645	\$78,174	\$87,587	\$67,362	\$44,020	\$166,788	\$1,169,927		
Subtotal Taxes	\$261,234	\$461,054	\$2,667,001	\$13,434,813	\$29,564,260	\$14,117,652	\$1,805,657	\$760,862	\$579,634	\$483,093	\$334,732	\$513,453	\$64,983,444	99.67%	
Penalty & Interest	\$45,743	\$21,674	\$29,695	\$33,306	\$21,003	\$57,700	\$105,272	\$70,803	\$56,352	\$56,101	\$47,512	\$42,502	\$587,663		
Total Taxes & P&I	\$306,977	\$482,728	\$2,696,696	\$13,468,119	\$29,585,263	\$14,175,353	\$1,910,929	\$831,665	\$635,986	\$539,194	\$382,244	\$555,955	\$65,571,107	100.57%	
Attorney Fees	\$18,755	\$18,926	\$14,740	\$22,947	\$15,775	\$12,989	\$19,895	\$20,509	\$13,930	\$16,899	\$36,967	\$38,277	\$258,611		
Total Collections	\$333,732	\$501,654	\$2,711,435	\$13,491,066	\$29,601,038	\$14,188,342	\$1,930,824	\$852,174	\$649,916	\$556,093	\$419,212	\$594,232	\$65,829,718	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	\$48,995	\$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	

DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA DOCUMENT

Meeting Date: January 11, 2022

Item Title: Safety Report

Agenda Item: Robert Cobb

Background Information:

Report attached.

Recommendation:

Informational only.

Action Item: _____ Yes No

Safety Report Update

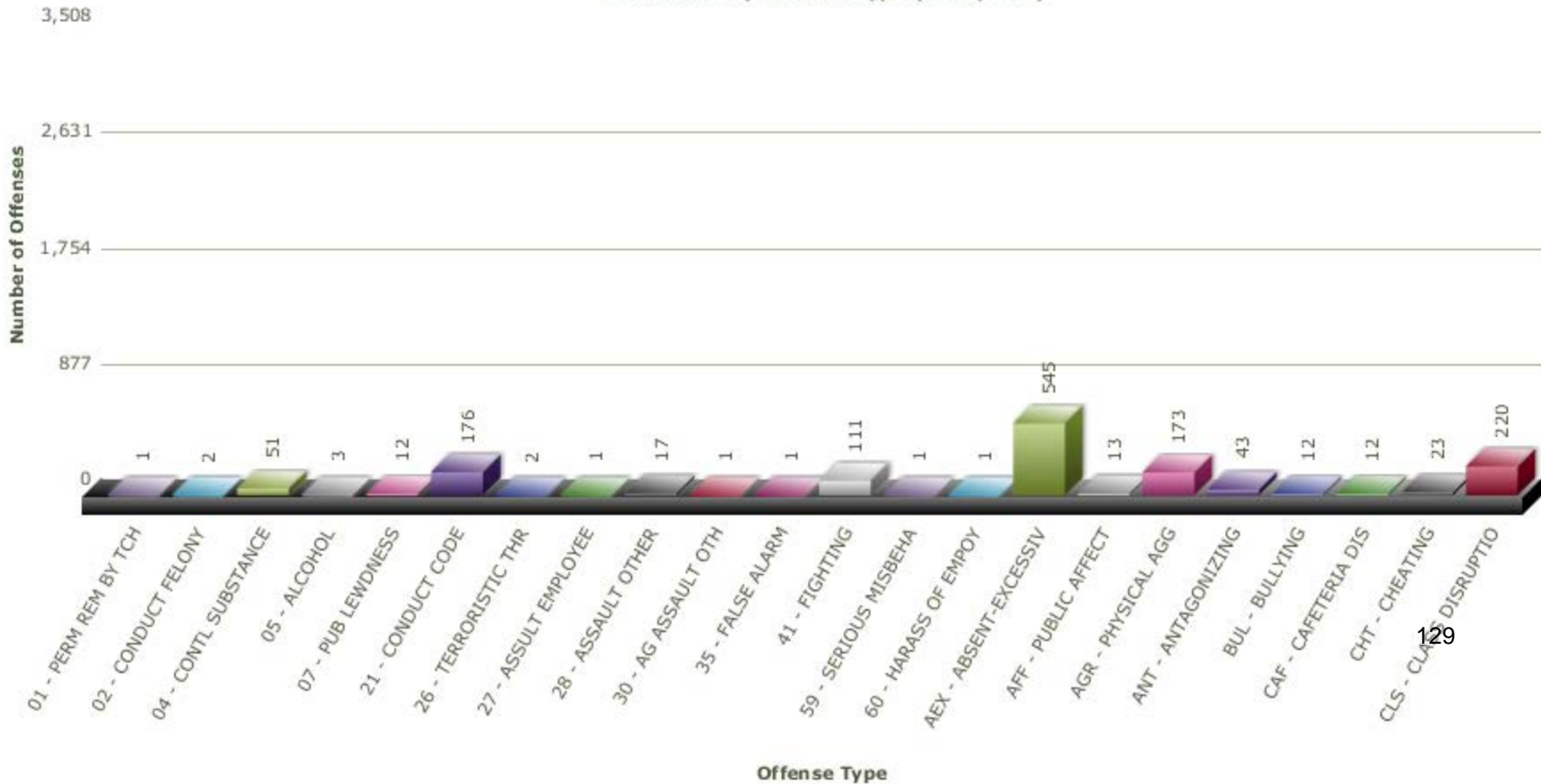
January 11, 2022

We continue to partner and build good relationships with local law enforcement to create safer environments for our students. The district's Special Education Department sponsored a training for all campus-based law enforcement in regards to dealing with special needs students. The training was presented by Attorney Paula Roalson. The training, Updates and Legal Training for School Policing Staff, focused on the following topics: An overview of the IDEA and how to know if a student might be eligible for special education, The role of the SRO (Student Resource Officer) as relates to students with disabilities on school campuses, What is a BIP?, Tips for good communication with parents of children with disabilities, Legal issues in the use of restraint, New laws impacting the SRO and special education, and Case law update – what we've seen from the courts. Many law enforcement agencies were represented including Galveston County Sheriff's Department (DISD/CCISD/TCISD), Friendswood PD, and La Porte ISD Police.

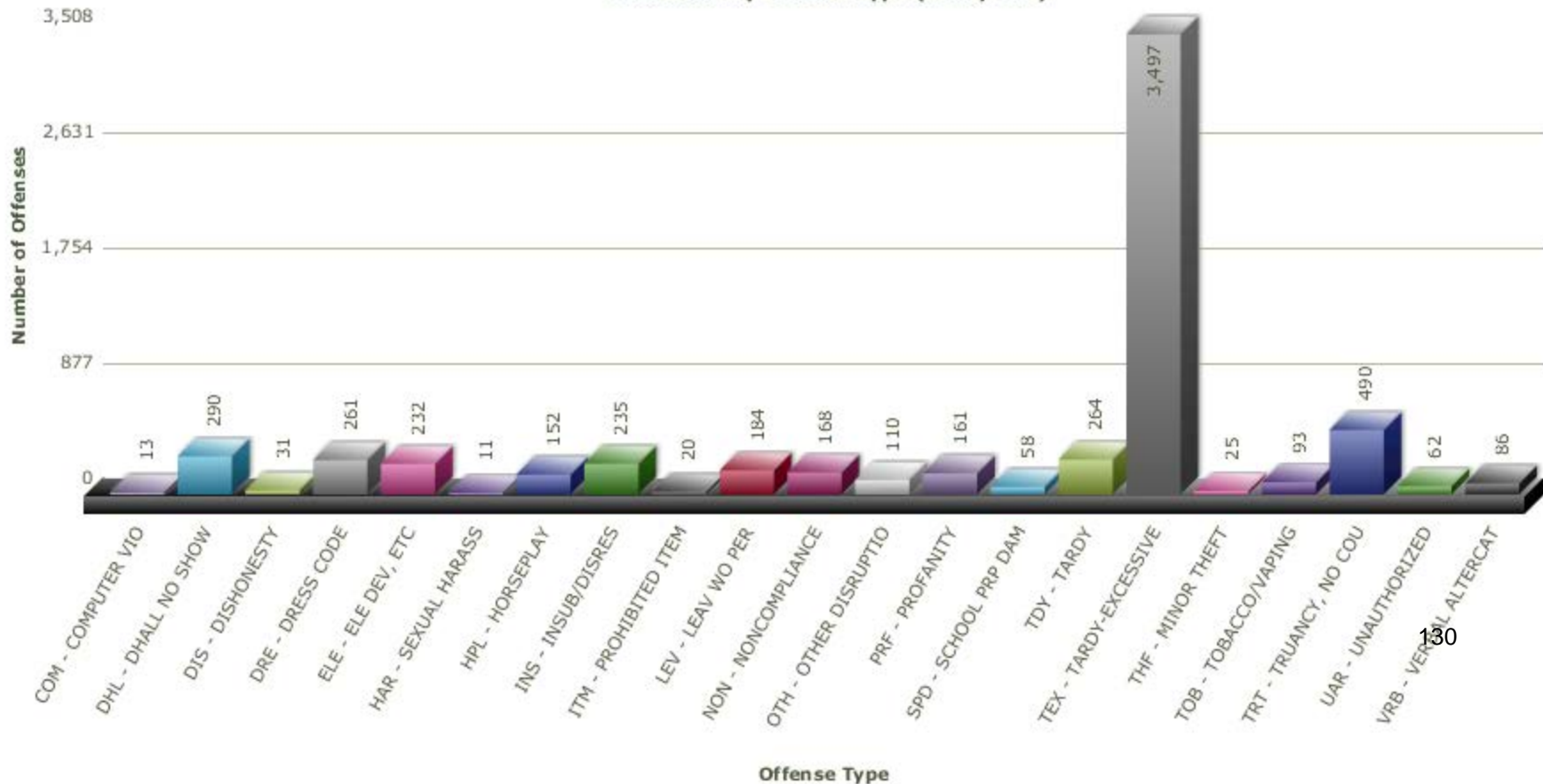
October was a very busy safety training month for Dickinson ISD. District personnel attended various safety trainings during this quarter including the Galveston County Hazard Mitigation Planning Partnership. This training was held by Galveston County Emergency Management, and Dickinson ISD attended along with all other governing bodies in Galveston County. I attended the HCDE Center for Safe and Secure Schools Emergency Operation Board meeting which featured a review of the Texas Legislative Session updates and a presentation on Behavior Threat Assessment Case Management. Immediately following the HCDE meeting was a zoom presentation on "Active Shooter Advanced Concepts: Issues for the Campus Safety and School Response." We had several people access the "Start with Hello" training provided through the Texas School Safety Center in October. Many members of our emergency response team attended an updated Reunification and Standard Protocols review through the Texas School Safety Center as well. The 2021 Virtual National Summit on School Safety presented by Safe and Sound Schools was presented over the course of 3 days and provided a wide variety of safety-related trainings. The Assistant Principal Academy on October 26th focused on district safety procedures for all district assistant principals including reviews of threat assessments and Standard Response Protocols. November was ushered in with a Region 4 virtual training on Safe and Healthy Schools. The week prior to Thanksgiving saw two more safety trainings focused on terrorism and active shooters: A Community Awareness Briefing, U.S. Department of Homeland Security and Averting Targeted School Violence, A U.S. Secret Service Analysis. These trainings provided a very unique, high level view of targeted terror and schools. Our District Safety and Security Committee met on December 16, 2021 and discussed our Share911 Emergency Communications, Safety Training, Threat Assessment Processes, Campus Security upgrades, and the new Dickinson Junior High School location.

The attached discipline offense and action charts shows that campuses are working to keep students in school. Student conferences and Detention are our two most used consequences. However, more severe violations of the code of conduct are still addressed via In School Suspension (ISS), Out of School Suspension (OSS) and placement to the Dickinson Alternative Learning Center (DALC). Excessive Tardies and Absences are our most addressed offenses. The district recently attended court with Judge Rikard along with parents and students to address truancy issues at our secondary schools. The meeting was very positive, and we expect it will help improve student attendance.

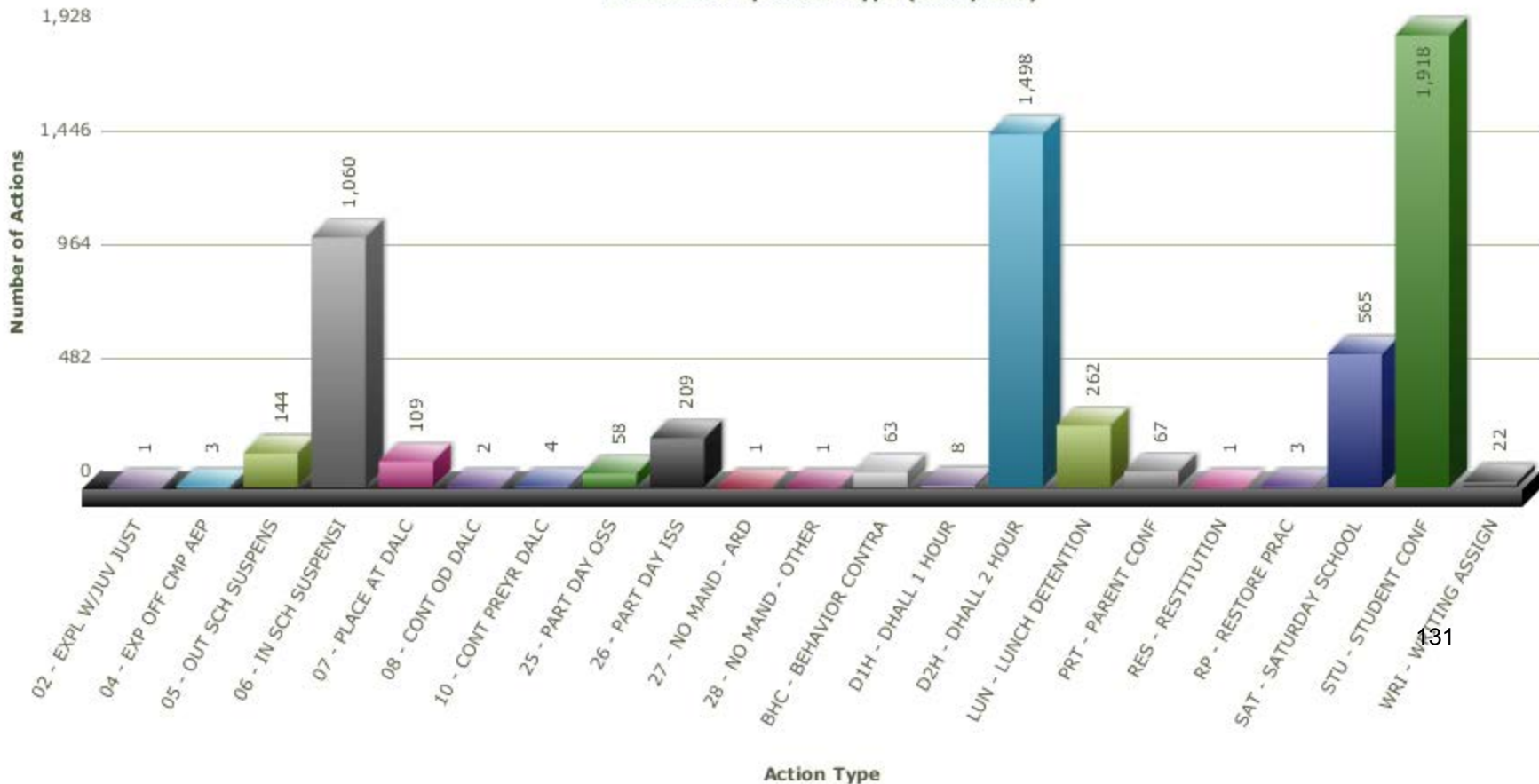
Discipline Offenses Breakdown by Offense Type (Entity 000)



Discipline Offenses Breakdown by Offense Type (Entity 000)



Discipline Actions Breakdown by Action Type (Entity 001)



**DICKINSON INDEPENDENT SCHOOL DISTRICT
AGENDA DOCUMENT**

Meeting Date: January 11, 2022

Item Title: Fall 2021 Professional Development Report

Agenda Item: Chad Nuetzmann/Dr. Jeff Pack

Background Information:

The Fall 2021 Professional Development Report is attached.

Recommendation:

Information only

Action Item: _____ Yes √ No

Dickinson ISD Professional Development Summary

Fall Semester – 2021

1. 259 Professional development sessions provided between 8/9/2021–12/16/2021
Approximately 17,700 DISD staff enrolled in a diverse offering of professional development courses.
43,193 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. Food & Nutrition Services
 - f. Campus sponsored PD
 - g. District Partnerships
 - Lead4ward
 - National Educators for Restorative Practices (NEDRP)
 - Region 4
 - 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, M.Ed

Director of Teacher Development & Professional Learning

Dickinson ISD

2218 FM 517 East

Dickinson, TX 77539

281-229-6072



DISD Professional Development Summary - Fall 2021

e-courses (Online Learning - available in Eduphoria)		<u>Start Date</u>	<u>Attendance</u>	<u>PD Hours earned for attending course</u>	<u>Total Hours Earned (per course)</u>
1	2021 Dyslexia Intervention Fundamentals with Reading by Design (Blended Learning - Virtual)	NA	12	30	360
2	2021 Reading by Design - Delving Deeper: Morphology (blended) (Blended Learning - Virtual)	NA	1	3	3
3	2022 TEA Dyslexia - April 2 - June 3, 2022 (Upload certificate only)	NA	2	6	12
4	Global PD Mini-Course: Common Formative Assessment	NA	2	4	8
5	Global PD Mini-Course: Embedded Formative Assessment	NA	3	4	12
6	Global PD Mini-Course: HEART!	NA	5	4	20
7	Global PD Mini-Course: Learning by Doing	NA	7	4	28
8	Global PD Mini-Course: Taking Action - A Handbook for RTI at Work	NA	4	4	16
9	Global PD Mini-Course: Transforming School Culture	NA	2	4	8
10	GT - Creativity & Instructional Strategies for 30 Hour GT Foundation Requirement	NA	22	6	132
11	GT - Depth & Complexity for 30 Hour GT Foundation Requirement	NA	9	6	54
12	GT - Differentiation & Curriculum for 30 Hour GT Foundation Requirement	NA	17	6	102
13	GT - Differentiation Using Technology Tools (for GT annual UPDATE)	NA	1	6	6
14	GT - Diving into Deep thinking & Critical Questions (for GT annual UPDATE)	NA	2	6	12
15	GT - Identification & Assessment for 30 Hour GT Foundation Requirement	NA	23	6	138
16	GT - Nature & Needs for 30 Hour GT Foundation Requirement	NA	24	6	144
17	GT - Practical Applications of the GT Basics (3 HOURS for GT UPDATE)	NA	2	3	6
18	GT - Social and Emotional Needs for 30 Hour GT Foundation Requirement	NA	16	6	96
19	GT - The Excellence Gap (3 HOURS for GT UPDATE)	NA	3	3	9
20	GT - Twice Exceptional (for GT annual UPDATE)	NA	3	6	18
21	GT: Differentiated Assessments - Eduhero	NA	20	1	20
22	GT: Emotional Needs of GT Students - EduHero	NA	22	1	22
23	GT: Energizing K-5 GT Science - Eduhero	NA	17	1	17
24	GT: Engaging the Gifted Student - EduHero	NA	24	1	24
25	GT: Functional Perfectionism - EduHero	NA	36	1	36
26	GT: Growth & Maturity in GT Students - EduHero	NA	19	1	19
27	GT: Growth Approach to GT Instruction - EduHero	NA	36	1	36
28	GT: Increasing Your GT Diversity - EduHero	NA	16	1	16
29	GT: Instruction in the ELAR Classroom - Eduhero	NA	14	1	14
30	GT: Overcoming Roadblocks to GT Success - EduHero	NA	18	1	18
31	GT: Personality Typing and GT Students - Eduhero	NA	17	1	17
32	GT: Raising the Bar - EduHero	NA	16	1	16
33	GT: Stress and Burnout - Eduhero	NA	1	1	1
34	GT: Students: Differentiating Instruction-EduHero	NA	24	1	24
35	GT: Tech Tools for the GT Student - Eduhero	NA	15	1	15
36	GT: The Twice Exceptional Student - EduHero	NA	15	1	15
37	GT: Working with GT Parents - EduHero	NA	23	1	23
38	Texas Behavior Support Initiative (TBSI) - upload only	NA	40	3	120
			533		1,637

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Required Annual Online Training (Eduhero)		<u>Start Date</u>	<u>Attendance</u>	<u>PD Hours earned for attending course</u>	<u>Total Hours Earned (per course)</u>
39	2021-2022 Bloodborne Pathogens - REQUIRED TRAINING	NA	1183	1	1183
40	2021-2022 Bullying Prevention for School Personnel - REQUIRED TRAINING	NA	1063	1	1063
41	2021-2022 Child Maltreatment Responsibilities - REQUIRED TRAINING	NA	270	1	270
42	2021-2022 Customer Service in Education - REQUIRED TRAINING	NA	84	1	84

43	2021-2022 Dyslexia Awareness: Module 1 - REQUIRED TRAINING	NA	1038	1	1038
44	2021-2022 Dyslexia Awareness: Module 2 - REQUIRED TRAINING	NA	1031	1	1031
45	2021-2022 Dyslexia Awareness: Module 3 - REQUIRED TRAINING	NA	1027	1	1027
46	2021-2022 Dyslexia Awareness: Module 4: Dysgraphia - REQUIRED TRAINING	NA	1024	1	1024
47	2021-2022 FERPA and PPRA in Schools - REQUIRED TRAINING	NA	214	1	214
48	2021-2022 Human Trafficking Awareness - REQUIRED TRAINING	NA	252	1	252
49	2021-2022 K-12 Science Safety - Eduhero Course - Due by 8/23/2021	NA	169	1	169
50	2021-2022 Managing Students with Food Allergies - REQUIRED TRAINING	NA	224	1	224
51	2021-2022 Mental Health SB460: Part 1 - REQUIRED TRAINING	NA	224	1	224
52	2021-2022 Mental Health SB460: Part 2 - REQUIRED TRAINING	NA	220	1	220
53	2021-2022 Mental Health SB460: Part 3 - REQUIRED TRAINING	NA	218	1	218
54	2021-2022 Section 504 & Public Schools - REQUIRED TRAINING	NA	215	1	215
55	2021-2022 Seizure Training for School NURSES - REQUIRED TRAINING	NA	43	2	86
56	2021-2022 Seizure Training for School Personnel - REQUIRED TRAINING	NA	225	1	225
57	2021-2022 Sexual Harassment for Educators - REQUIRED TRAINING	NA	1257	1	1257
58	2021-2022 SHAC: Coordinated School Health Program - REQUIRED TRAINING	NA	215	1	215
59	2021-2022 Trauma Informed Care - REQUIRED TRAINING	NA	208	1	208
			10,404		10,447

New to DISD Professional Staff Training		<u>Start Date</u>	<u>Attendance</u>	<u>PD Hours earned for attending course</u>	<u>Total Hours Earned (per course)</u>
60	First Year Teacher Orientation	8/9/2021	47	4.5	211.5
61	FYT Mentor Luncheon & Training	8/9/2021	34	4.5	153
62	NEW to DISD Schoology Teacher Foundation Training	8/9/2021	144	3	432
63	NEW to DISD Training - Day 2 of 4 - Employee Handbook, Insurance & Benefits, Lead4ward	8/10/2021	161	6	966
64	NEW to DISD Training - Day 3 of 4 - Restorative Practices Training	8/11/2021	161	6	966
65	NEW to DISD Training - Day 4 of 4 - Technology, Special Programs, At-Risk	8/12/2021	163	6	978
			710		3,707

Back to School - District PD (August 18 & 19) - estimate		<u>Start Date</u>	<u>Attendance</u>	<u>PD Hours earned for attending course</u>	<u>Total Hours Earned (per course)</u>
66	Districtwide Convocation - All Professional Staff (Strategic Plan Overview)	8/16/2021	1100	2	2200
67	Pre-K Universal Design for Learning Training	8/18/2021	90	8	720
68	Kindergarten & 1st (Mclass, MAP and Data)	8/18/2021	120	8	960
69	2nd, 3rd and 4th (Forethought, Curriculum Review, Essential Standards, Learning to Tomorrow)	8/18/2021	196	8	1568
70	Pre-K - 1st grade (Forethought, Curriculum Review, Essential Standards, Learning to Tomorrow)	8/19/2021	140	8	1120
71	2nd, 3rd and 4th (Mclass, MAP and Data)	8/19/2021	196	8	1568
72	5th & 6th grade (Curriculum Review, 7 Steps, PLC Process)	8/18/2021	143	8	1144
73	7th & 8th grade (Curriculum Review, 7 Steps, PLC Process)	8/18/2021	135	8	1080
74	5th, 6th, 7th & 8th (Essential Standards, T-TESS with Principals, Collaborative Team Planning)	8/19/2021	278	8	2224
75	DHS (9th-12th) All Content Areas	8/18/2021	198	8	1584
76	DHS (9th-12th) All Content Areas	8/19/2021	198	8	1584
			2,794		15,752

Teacher Induction Professional Development - District		<u>Start Date</u>	<u>Attendance</u>	<u>PD Hours earned for attending course</u>	<u>Total Hours Earned (per course)</u>
77	ESC 251: First Year Teacher Academy - September	9/7/2021	48	1	48
78	ESC 251: First Year Teacher Academy - October	10/5/2021	46	1	46

79	ESC 251: First Year Teacher Academy - November	11/9/2021	48	1	48
80	ESC TR 251: Second Year Teacher Training - September	9/14/2021	46	1	46
81	ESC TR 251: Second Year Teacher Training - October	10/12/2021	46	1	46
82	ESC TR 251: Second Year Teacher Training - November	11/16/2021	45	1	45
			279		279

In-District Professional Development Offerings (Fall 2021)		Start Date	Attendance	PD Hours earned for attending course	Total Hours Earned (per course)
83	ESC 230/231: Special Programs ARDCF Training	8/9-8/12	10	24	240
84	ESC Boardroom: Special Programs-LD Evaluations pt 1	8/9/2021	7	3	21
85	JSES D107: Elementary Art Teachers Collaboration Day (K-4)	8/9/2021	8	6	48
86	MJHS Library: Behavior Clinic 101 Overview -Day 1 of 2	8/9/2021	26	6	156
87	KJHS: Visible Learning for Math (K-12)	8/9/2021	10	3	30
88	CPI Refresher Course - KJHS teachers & Paras only	8/10/2021	8	6	48
89	CRES: Brewing up Writers-Lucy Calkins Style ELA grades 1-4	8/10/2021	7	3	21
90	ESC 251: Restorative Practices Refresher Make & Take	8/10/2021	8	6	48
91	JSES D107L Technology in the Art Room	8/10/2021	8	6	48
92	MJHS Library: Behavior Clinic 101 Overview -Day 2 of 2	8/10/2021	24	6	144
93	CRES: Brewing up Writers-Lucy Calkins Style ELA grades 1-4-part 2	8/10/2021	9	3	27
94	JSES D107: Elementary Art Teachers: Creation and Implementation Day 1 (K-4)	8/11/2021	6	6	36
95	Virtual: Social Skills in Action (Asynchronous)	8/11/2021	90	3	270
96	CPI Refresher Course - BMS, KELES, LES, LMS, CAP	8/11/2021	6	6	36
97	Virtual: Behavioral Interventions and De-escalation	8/11/2021	86	3	258
98	JSES D107: Elementary Art Teachers: Creation and Implementation Day 2 (K-4)	8/12/2021	4	6	24
99	ESC 251: Pre-K & ECSE Training: Co-Teaching-Region 4 (Teachers Only)	8/13/2021	16	3	48
100	CPI Course	8/16/2021	4	6	24
101	ESC 251: SPED Paraprofessionals-AM	8/17/2021	47	4	188
102	CPI Refresher Course - Para Only	8/17/2021	32	6	192
103	ESC 251: SPED Paraprofessionals-PM	8/17/2021	14	2	28
104	CPI Refresher Course - CRES staff only	8/18/2021	3	6	18
105	ESC 251: Pre-K & ECSE Training: UDL, Region 4 (Teachers & Paras)	8/18/2021	28	6	168
106	Project Protect our Children Human Trafficking PD	8/18/2021	5	3	15
107	Project Protect our Children Human Trafficking PD	8/20/2021	30	1.5	45
108	RMTS/SHARS Training-All Nurses and CAN Providers - group 1	8/20/2021	19	1	19
109	RMTS/SHARS Training-All Nurses and CAN Providers - group 2	8/20/2021	28	1	28
110	Virtual BOY LPAC Training - AM Session	8/26/2021	12	3	36
111	Virtual BOY LPAC Training - PM Session	8/26/2021	10	3	30
112	#1 Bilingual Specialist PLC Meeting	8/27/2021	5	2.5	12.5
113	CPI Refresher Course - ESC Speech, Assessment, OT/PT, and LPC only:	8/31/2021	29	6	174
114	RMTS/ SHARS Training- Returning Secondary PCS Providers ZOOM	8/31/2021	4	1	4
115	ESC 251: Special Programs CSI-Standards Based IEPs	8/31/2021	27	2	54
116	RMTS/ SHARS Training- Returning Primary PCS Providers ZOOM	8/31/2021	3	1	3
117	ESC 251 : Special Programs Google FIE Training	8/31/2021	28	1	28
118	RMTS/ SHARS Training- ALL Related Service Providers	8/31/2021	36	1	36
119	RMTS/ SHARS Training- Secondary PCS Providers	8/31/2021	22	1	22
120	RMTS/ SHARS Training- Primary PCS Providers	8/31/2021	17	1	17
121	ESC Boardroom : Special Education Case Manager Foundational Training-grp 1	9/1/2021	8	1	8
122	ESC Boardroom : Special Education Case Manager Foundational Training-grp 2	9/1/2021	10	1	10
123	ESC Boardroom : Special Education Case Manager Foundational Training-grp 3	9/2/2021	12	1	12
124	VIRTUAL: Elementary Math CLT Meeting 9/2/21	9/2/2021	11	2	22
125	ESC Boardroom : Special Education Case Manager Foundational Training-grp 4	9/2/2021	21	1	21
126	ESC 230: Technology Liaison Meeting	9/8/2021	13	6	78
127	ESC 251: Lead4ward Systems of Support - Day #1 (By Invitation Only)	9/8/2021	20	4	80

128	ESC 251: UDL Training for Curriculum Specialists	9/9/2021	22	6	132
129	DHS: Additional Schoology Assistance 9/9/21	9/9/2021	9	1	9
130	ESC Boardroom: Knowledge of Dyslexia, Instructional practices, and compliance tasks.	9/10/2021	26	2	52
131	Virtual: DISD Suicide Prevention Procedures	9/16/2021	40	2	80
132	CPI Course 9/16 AND 9/20	9/16/2021	13	6	78
133	DHS: Additional Schoology Assistance 9/16/21	9/16/2021	23	1	23
134	ESC TR 232: Special Programs / Social - Emotional Evaluations	9/17/2021	10	3	30
135	CPI Course SLES 9/20	9/20/2021	2	6	12
136	ESC Boardroom: AP Academy (AM session)	9/21/2021	14	2.5	35
137	DHS: Room TBD HS Science September CLT Meeting	9/21/2021	3	2	6
138	DHS: Additional Schoology Assistance 9/21/21	9/21/2021	23	1	23
139	ESC Boardroom: AP Academy (PM session)	9/21/2021	10	2.5	25
140	ESC 251: PLC at Work Workshop Day 1 & 2	9/22/2021	103	12	1236
141	CPI Course	9/22/2021	19	6	114
142	DHS: Additional Schoology Assistance 9/23/21	9/23/2021	19	1	19
143	ESC 251 : Special Programs Reunification tabletop exercise planning	9/24/2021	4	8	32
144	ESC Boardroom: Legal Update with Paula Roalson - AM Session	9/27/2021	42	3	126
145	ESC Boardroom: Legal Update with Paula Roalson - PM Session	9/27/2021	37	3	111
146	ESC 223 : Special Programs Case Manager Training 2021/2022	9/28/2021	14	3	42
147	DHS: Additional Schoology Assistance 9/28/21	9/28/2021	4	1	4
148	ESC 230/231 : VIRTUAL - Advanced Training in XBASS	9/29/2021	11	3	33
149	ESC 232: Mathematics Curriculum Leadership Team Grades 5-8	9/29/2021	9	1.5	13.5
150	TEMPSC - Counselor Evaluation Model	9/29/2021	19	2	38
151	TEMPSC - Counselor Evaluation Model	9/29/2021	20	2	40
152	ESC 230/231 : VIRTUAL Advanced Training with XBASS	9/30/2021	12	3	36
153	DHS: Additional Schoology Assistance 9/30/21	9/30/2021	6	1	6
154	ESC : Special Programs - Foundations of Evaluations for English Learners : Achievement	10/1/2021	4	3	12
155	CPI Course	10/1/2021	8	6	48
156	KJHS Case Management & Co-Teaching Training	10/5/2021	20	1.5	30
157	ESC 251: Campus Action Team Training - Restorative Practices	10/7/2021	49	3	147
158	ESC 251: RED Circle Training - Restorative Practices	10/7/2021	16	3	48
159	BMS Library: We Write (Reading) Day 1-BCES, KELES, DMS	10/11/2021	9	8	72
160	ESC Boardroom: We Write (Writing) Day 1-SES, LES, SLES, BMS, LMS	10/11/2021	17	8	136
161	ESC room 251 A to Z and How to Write an IEP	10/11/2021	13	2	26
162	NIET Calibration Training (AM Session)	10/12/2021	16	3	48
163	ESC 230/231 Dual Language ELLD Training - AM Session	10/12/2021	13	3	39
164	DMS : Special Programs / Autism Strategy Training	10/12/2021	10	1	10
165	DMS : Special Programs / Autism Strategy Training	10/12/2021	10	1	10
166	ESC 230/231 Dual Language ELLD Training - PM Session	10/12/2021	17	3	51
167	NIET Calibration Training (PM Session)	10/12/2021	21	3	63
168	ESC room 232 A to Z and How to Write an IEP	10/12/2021	14	2	28
169	ESC 251: We Write (Reading) Day 2-BCES, KELES, DMS	10/13/2021	10	8	80
170	ESC Boardroom: We Write (Writing) Day 2-SES, LES, SLES, BMS, LMS	10/13/2021	16	8	128
171	ESC 251: Lead4ward Intervention Series with Justin - Day 1 (AM session) - Limit 85	10/14/2021	75	3	225
172	Fall Updates on TELPAS, TELPAS Alternate, and STAAR Alternate 2 (TEA)	10/14/2021	20	2	40
173	ESC 230/231: Librarian PLC - 1st 9 weeks	10/14/2021	12	2.5	30
174	ESC 251: Lead4ward Intervention Series with Justin - Day 1 (PM session) - Limit 85	10/14/2021	47	3	141
175	FNS Training Room: Schoology Training for Dyslexia Intervention and Support	10/15/2021	13	3	39
176	BMS Library: We Write (Reading) Day 1-BCES, KELES, DMS	10/18/2021	3	8	24
177	ESC 230/231: Reading MClass Data Training	10/18/2021	17	4	68
178	ESC 251-We Write (Writing) Day 1-JSES, LES, SLES, BMS, LMS	10/18/2021	22	8	176
179	BMS Library: We Write(Reading) Day 2-BCES, KELES, DMS	10/19/2021	3	8	24
180	ESC 251: Math MClass Data Training	10/19/2021	15	4	60
181	ESC Boardroom: We Write (Writing) Day 2-SLES, LES, SLES, BMS, LMS	10/19/2021	19	8	152
182	DHS:Room TBD HS Science October CLT Meeting	10/19/2021	3	2	6

183	ESC 251: We Write (Reading) Day 1-BCES, KELES, DMS	10/20/2021	17	8	136
184	ESC Boardroom: We Write (Writing) Day 1-SES, LES, SLES, BMS, LMS	10/20/2021	22	8	176
185	ESC 230: Schoology Training for Dyslexia Intervention and Support	10/20/2021	6	3	18
186	DHS Library: Schoology Tier 3 Group	10/20/2021	7	1	7
187	ESC 232: We Write (Reading) Day 2-BCES, KELES, DMS	10/21/2021	18	8	144
188	ESC Boardroom: We Write (Writing) Day 2-SES, LES, SLES, BMS, LMS	10/21/2021	21	8	168
189	CPI Course - October 21 - Part 1 of 3	10/21/2021	19	6	114
190	ESC HR Confer : Delivering Effective School Psychological Services	10/21/2021	6	3	18
191	CPI - October 22 - Part 2 of 3	10/22/2021	21	3	63
192	BMS Computer Lab: Nurses PD	10/25/2021	10	8	80
193	ESC Boardroom: Dyslexia Developing Support and Compliance	10/25/2021	20	6	120
194	ESC 230: Creating a Successful IEP [REQUIRED]	10/25/2021	13	6	78
195	DHS Library: Schoology Tier 2 Group	10/25/2021	14	1	14
196	DHS Library: Schoology Tier 1 Group	10/25/2021	37	1	37
197	ESC Boardroom: AP Academy (AM session)	10/26/2021	12	2.5	30
198	CPI - October 26 - Part 3 of 3	10/26/2021	20	3	60
199	ESC 232: 21-22 RLA & SS CLT Meeting	10/26/2021	8	2	16
200	ESC Boardroom: AP Academy (PM session)	10/26/2021	12	2.5	30
201	Accessibility Updates (TEA)	10/28/2021	15	2	30
202	ESC 232: Elementary Math CLT Meeting (10.28)	10/28/2021	8	2	16
203	ESC 232 : Special Programs / Cultural Consideration in the Practice of School Psychology	10/29/2021	9	3.5	31.5
204	ESC 232: Special Programs MDR Training for APs	11/1/2021	11	1	11
205	CPI Course	11/2/2021	9	6	54
206	DHS N-250 - Levels of Questioning 9-12 ELA	11/2/2021	4	1	4
207	ESC 230: 11/12 ELA Curriculum Study	11/4/2021	3	3	9
208	ESC 232: Special Programs HOU-MET Annual Conference-Session 1	11/4/2021	5	3	15
209	ESC 230: 9/10/EOC ELA Curriculum Study	11/4/2021	4	3	12
210	ESC 232: Special Programs HOU-MET Annual Conference-Session 2	11/4/2021	1	1.5	1.5
211	ESC 232: Special Programs HOU-MET Annual Conference-Session 3	11/4/2021	4	1.5	6
212	ESC 232: Special Programs HOU-MET Annual Conference- Session 1	11/5/2021	4	1.5	6
213	ESC 232: Special Programs HOU-MET-Session 2	11/5/2021	1	3	3
214	Q4 Book Study "When They Already Know It"	11/9/2021	22	3	66
215	DHS : Special Programs MDR Training for Admins	11/9/2021	13	1	13
216	San Leon Elementary CPI Mini Meeting (Fall)	11/10/2021	11	0.5	5.5
217	ESC 251: Lead4ward Intervention Series with Justin - Day 2 (AM session) - Limit 85	11/11/2021	83	3	249
218	ESC 230/231: Librarian Network Meeting - 2nd 9 weeks	11/11/2021	13	3.5	45.5
219	ESC 251: Lead4ward Intervention Series with Justin - Day 2 (PM session) - Limit 85	11/11/2021	51	3	153
220	Impact Cycle Training: New Coaches/Refresher	11/15/2021	20	3	60
221	DHS N-250 - Levels of Questioning 9-12 ELA Opportunity #2	11/15/2021	7	1	7
222	ESC 232: RLA Instructional Coaches UGP Workshop	11/16/2021	8	4	32
223	Virtual: 2021-2022 Nursing Management of Asthma in the School Setting	11/16/2021	13	1	13
224	Virtual: 2021-2022 Nursing Management of of Traige and First Aid in the School Setting	11/16/2021	13	2	26
225	ESC 232: RLA/SS CLT	11/17/2021	9	2	18
226	DHS:Room TBD HS Science NovemberCLT Meeting	11/17/2021	3	0.5	1.5
227	ESC 232: RLA Instructional Coaches UGP Workshop	11/30/2021	9	8	72
228	Silbernagel Schoology P.D.	12/1/2021	34	0.5	17
229	STAAR Test Security Training and December EOC	12/1/2021	23	1	23
230	ESC 251: Neurodevelopmental Effects of At-Risk Behavior with Dr. Crystal Collier	12/2/2021	26	2	52
231	ESC 251: Neurodevelopmental Effects of At-Risk Behavior with Dr. Crystal Collier	12/2/2021	19	2	38
232	ESC 251: Neurodevelopmental Effects of At-Risk Behavior with Dr. Crystal Collier	12/2/2021	14	2	28
233	Impact Cycle Training: Part 2	12/6/2021	10	3	30
234	ESC 232: RLA Instructional Coaches UGP Workshop	12/7/2021	9	8	72
235	ESC Boardroom: AP Academy (AM session)	12/7/2021	11	2.5	27.5
236	ESC Boardroom: AP Academy (PM session)	12/7/2021	15	2.5	37.5
237	Mini meeting for Dunbar MS ONLY: CPI	12/7/2021	15	1	15

238	San Leon Elementary CPI Mini Meeting (Fall)	12/7/2021	6	1	6
239	CPI Mini Meeting	12/9/2021	14	1	14
240	ESC 251: Special Programs Interactive Department Meeting	12/10/2021	59	2	118
241	ESC 251: Lead4ward Systems of Support - Day #2 (By Invitation Only)	12/13/2021	20	4	80
242	ESC 232: Special Programs Bilingual Evaluations - Dyslexia and Dysgraphia	12/13/2021	4	3	12
243	CPI Course	12/14/2021	17	6	102
244	Virtual: 2021-2022 Human Trafficking for Healthcare Providers	12/14/2021	11	1	11
245	ESC 230/231: Librarian PLC - 2nd 9 weeks	12/16/2021	14	3.5	49
			2,814		10,194

Food & Nutrition Services (FNS) Professional Development		Start Date	Attendance	PD Hours earned for attending course	Total Hours Earned (per course)
246	FNS Baking 101-Level 2	8/12/2021	17	8	136
247	FNS Cashiering & what is a reimbursable meal-level 2	8/12/2021	9	8	72
248	FNS Work Simplification	8/12/2021	9	8	72
249	FNS Basic Math-Level 1	8/13/2021	26	8	208
250	FNS Fruits and Vegetables-Level 2	8/13/2021	12	8	96
251	FNS Kitchen Math-Level 3	8/13/2021	21	4	84
252	FNS Equipment Use & Maintenance	8/16/2021	22	8	176
253	FNS Meats & Main Dishes-Level 2	8/16/2021	7	8	56
254	FNS Intro to Basic Kitchen Culinary: Level 1 2320	10/6/2021	10	2	20
255	FNS Intro to Kitchen Equipment: Level 1	10/13/2021	3	4	12
256	FNS Food Quality/Recipe Control: Level 3 2130	10/19/2021	11	4	44
257	FNS Theft Prevention: level 3 2300	11/2/2021	7	2	14
258	FNS Application/DC/Meal status info 101: level 3 3100	12/2/2021	14	2	28
259	FNS Servsafe: level 1 2620	9/15/2021-multi date	10	16	160
			178		1,178

Participants

Total	17,712
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Hours Earned

43,193

**DICKINSON INDEPENDENT SCHOOL DISTRICT
AGENDA DOCUMENT**

Meeting Date: January 11, 2022

Item Title: DRAFT 22-23 Junior High Academic Planning Guide
(STEAM Change)

Agenda Item: Dr. Leone Clark/Dr. Jeff Pack

Background Information:

The DRAFT 22-23 Junior High Academic Planning Guide will be provided for your information. A proposed change to the 8th grade STEAM science offering will be discussed.

Recommendation:

Information only

Action Item: _____ Yes No

JUNIOR HIGH SCHOOL
**ACADEMIC
PLANNING GUIDE**

2022 - 2023



7th - 8th GRADE

CAMPUS INFORMATION



R. D. MCADAMS JUNIOR HIGH

17475 Hughes Road, Dickinson, TX 77539
Phone: 281-229-7100

Principal – Jessica Rose
Dean of Instruction – Sarah Evans
7th Grade Assistant Principal – Qwinyette Cormier
7th Grade Counselor – Cebrina Ramirez
8th Grade Assistant Principal – Jaime Williams
8th Grade Counselor – Shelby Cruse



EUGENE KRANZ JUNIOR HIGH

72850 FM 3436, Dickinson, TX 77539
Phone: 281-309-3600

Principal – Kim Kelley
Dean of Instruction - Laura Breaux
7th Grade Assistant Principal - Brendan Fitzpatrick
7th Grade Counselor -Amanda Cavazos
8th Grade Assistant Principal - Patrick Spies
8th Grade Counselor - Katrina Reliford



OUR MISSION

Dickinson ISD will equip and empower all learners with skills and experiences to achieve academic excellence and make meaningful contributions to our world.

OUR VISION

Inclusive of all, Dickinson ISD will cultivate excellence, producing confident, collaborative, goal-driven learners who become empowered citizens in a global society.

OUR OBJECTIVES

All students will learn and apply life skills to meaningfully engage and impact their community.

All students will graduate college, career, and/or military ready.

All students will develop the communication skills necessary to work in a collaborative environment.

All students will learn to self-advocate by developing confidence in their ability to determine their own path for success.

All students will develop innovative technological skills and interact responsibly in a constantly evolving global society.

All students will demonstrate the ability to face adversity with perseverance, integrity, and leadership.

All students will demonstrate social and emotional skills and model positive character traits.



Visit www.dickinsonisd.org/strategicplan or scan the QR code on the left for more information on Dickinson ISD's Strategic Plan and Action Plan!

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DISCLAIMER: THIS DOCUMENT IS TO BE USED AS A GUIDE TO HELP YOU AND YOUR STUDENT SELECT COURSES FOR THE 2022-2023 SCHOOL YEAR. THE INFORMATION IS ACCURATE AS OF THE PRINTING DATE. THE CAMPUSES RESERVE THE RIGHT TO MODIFY COURSE OFFERINGS AT ANY TIME, WHENEVER IT IS DEEMED NECESSARY. NOTICE OF REVISION OR MODIFICATION WILL BE GIVEN AS IS REASONABLY PRACTICAL UNDER THE CIRCUMSTANCES. THIS COURSE GUIDE DOES NOT, NOR IS IT INTENDED TO, CREATE CONTRACTUAL OR LEGAL RIGHTS BETWEEN ANY PARENT OR STUDENT AND THE DISTRICT.

ABOUT THE JUNIOR HIGH SCHOOL ACADEMIC PLANNING GUIDE:

We hope that you are starting to feel excited about joining your junior high school campus next year. Junior High provides wonderful opportunities to develop academically, explore career interests, refine your study skills, and prepare for the next level of your education. The planning guide exists to provide you information about the courses you can take and to explain available programs. Read this document carefully with your parents to learn more about what junior high has to offer. Junior High school administrators, counselors, and teachers are looking forward to getting to know you and are standing by to answer questions. We are all part of a team to help you make a positive transition to your new campus.

HOURS & SCHEDULE:

The instructional day for Junior High School is from at 7:45 AM - 3:15 PM. Office hours are from 7:30 AM- 3:30 PM. Students may enter the building at 7:15 AM. Students will enroll in seven instructional periods and move from class to class each day. Class periods are approximately 50 minutes.

LUNCH INFORMATION:

Students will have a 30-minute lunch. Menus, nutritional information, and the application for Free/Reduced lunch are available on the Dickinson ISD webpage. Parents may also add funds to their student's school lunch account and review lunch purchases at Lunch Money Now/Meal App Now.

TEXTBOOKS:

Textbooks are typically used in the classroom during the instructional day, though you may not refer to the textbook every day. If you will need to use a textbook at home, talk with your teacher about how to check out a book.

SCHOOL SUPPLIES:

In 7th and 8th grade, we want students to become even more comfortable managing their own supplies and materials. The Junior High School Supply List is found in the Back-to-School Packet posted on the Dickinson ISD webpage. During the first week, your teachers will let you know if there are any specific supplies that you will need for the course.

GRADES:

Grades will be reported on a 100 point scale. A grade of 70 or better is considered passing. Your average will be composed of two types of grades: summative and formative. You can read more about grading in board policy EIA (LOCAL) and check your grades regularly on Skyward Student and Family Access.

TUTORING:

Please check with each teacher about tutoring opportunities. Tutoring is a great way to reinforce information you've been studying in class as well as to prepare for upcoming assignments.

ATTENDANCE, DRESS CODE & TECHNOLOGY:

The Student Handbook contains information on attendance, dress code, technology use and much more. Please see the Student Handbook for complete dress code information.

GENERAL COURSE INFORMATION

REQUIRED COURSES

Every student is required to take Language Arts, Mathematics, Social Studies, and Science. One year of Physical Education is also required; Athletics and Dance count as Physical Education. DISD is proud to offer Honors classes in all core academic subjects for students who meet certain qualifications. Students enrolled in the STEAM Academy will also have specialized core academic courses providing rigor through STEAM.

7th Grade	8th Grade
1 ELA	1 ELA
1 Math	1 Math
1 Science	1 Science
1 Social Studies	
1 PE/Athletics/Dance	

High School Credit Courses

DISD offers high school credit for students in the 8th grade after successful completion* of the following courses:

Course	High School Credits
Algebra I	1 Credit/ 2 semesters
Art I	1 Credit/ 2 semesters
IPC (STEAM Academy only)	1 credit / 2 semesters
Gateway to Technology I & II	1 Credit/ 2 semesters
Principles of Human Services	1 Credit/ 2 semesters
Professional Communications	.5 Credit/ 1 semester
Spanish I	1 Credit/ 2 semesters
Spanish for Native Speakers	1 Credit/ 2 semesters
Technical Theatre	1 Credit/ 2 semesters

*SUCCESSFUL COMPLETION INCLUDES EARNING A PASSING GRADE (70% HIGHER) EACH SEMESTER AND ATTENDING FOR 95% OF THE DAYS THE COURSE IS OFFERED. COURSES IN WHICH CREDIT IS EARNED PRIOR TO 9TH GRADE SHALL NOT BE INCLUDED IN THE STUDENTS' GPA FOR HIGH SCHOOL. SOME COURSES REQUIRE A PORTFOLIO FOR REVIEW TO DETERMINE AWARDED OF HIGH SCHOOL CREDIT. SEE INDIVIDUAL COURSE LISTINGS FOR MORE INFORMATION.

Special Programs

DISD offers a variety of specialized programs for students with individual needs. These programs include screening for special programs, dyslexia, English learners (EL), gifted/ talented, Section 504, Americans with Disabilities Act, and other federal programs mandated by the Individuals with Disabilities Act (IDEA). Each program includes specific guidelines for qualification.

Schedule Process

During the second semester, students will request the courses they prefer for the following year. This initial request is completed in February. It is important for students to plan their choices carefully because class size and staffing decisions will be determined from their choices.

Schedule Changes

Requests for course changes by students and parents may not be honored after classes have begun. Students and parents are given the opportunity to make changes to course requests after the initial requesting period in the spring. Carefully consider all course requests. The campus reserves the right to change schedules at any time as deemed necessary by the principal.

DRAFT

ADVANCED ACADEMIC COURSES

EQUITY AND ACCESS

Opportunities for enrollment in Honors courses are open and made available to all junior high school students. Because Honors courses are designed as college preparation, students must have demonstrated their academic preparedness and their willingness to invest the time and effort required for success in the rigorous courses. College Board research clearly shows that students who participate in challenging coursework, including Honors coursework, have considerably higher success in college.

Benefits

A Different Kind of Class:

- Through increased rigor, Honors courses help students acquire the skills and academic habits needed for success in high school and beyond. Students will improve critical reading, writing, and problem-solving skills as a result of successful completion of these courses. In addition, students' time management, note-taking, and study skills will be greatly enhanced.
- An Honors course is different from an on-level class/course. Instruction in a Honors course focuses on intense discussions, rigorous real-world applications, analytical thinking, critical reading, and persuasive/ expository writing. Students are held to a high standard of academic engagement.
- Honors courses provide preparation for success in high school Advanced Placement courses and the corresponding College Board AP Exams through which students may earn college credits.

Selection Process

To place students in appropriate level classes, admission recommendations have been established for Honors courses. The academic records for all students who register for an Honors course will be evaluated against the following recommendations:

1. **Previous Academic Performance.** Students should have a yearly average of 90 (A) or higher in an on-level class/course or 80 (B) or higher in an Honors course immediately preceding the next-level Honors course.
2. **STAAR Assessment.** It is highly recommended that students achieve a "Masters Grade Level" STAAR score for entry into each Honors course. Demonstrated academic achievement on the state assessment indicates that the student has the knowledge and skills necessary for success in the rigorous Honors course.
3. **Placement Appeal.** Students who do not meet the recommendations for admission to Honors courses may submit an appeal to the campus.

Program Requirements

- **Parent Meeting.** All parents of students who are enrolled in an Honors course are encouraged to attend one of the parent meetings held in the spring.
- **Commitment Statement.** An electronic contract signed by both student and parent will be due during the first week of school or upon enrollment of new students.
- **Appeal of Placement Decision.** An appeal form must be completed and signed by the parent and submitted to the campus on or before the fifth day of school. Appeals will be reviewed by the

campus Selection and Review Committee made up of an administrator, a counselor, and at least one (1) Honors course teacher.

Exit from an Honors course

College and university admissions officers have repeatedly indicated that high school students who successfully complete Honors courses are given greater consideration when all other college admissions indicators are equal. A transcript that indicates that a student has earned a "C" in an Honors course is given higher consideration than one who earns an "A" in an on-level class/ course. Because junior high school Honors courses are designed to prepare students for high school and, ultimately, college success, we strongly advise advanced students to stay in these courses working through difficulties by attending tutorials, doing extra reading/work at home, joining a student study group, and using effective note-taking strategies in class.

If a student indicates that he/she wants out of the class and scheduled into the corresponding on-level course, the following timeline and procedure(s) must be followed:

Exit Point #1: Prior to Start of School

Students are registered for courses during the spring of the previous school year. It is important that students carefully select their coursework making wise decisions based on their time commitments, their interests, and their demonstrated academic achievement. The first exit point after initial registration will be made available to all students in May. All students will review their course selections and may request a schedule change prior to the start of school in the fall. A parent/primary caregiver signature is required for the schedule change.

Exit Point #2: End of the First Nine Weeks

Students who are failing the Honors course at the end of the first grading period are in danger of failing for the semester. Serious consideration must be given to the student's willingness to complete the rigorous coursework and to his/her time commitments for him/her to be success and pass the first semester. Students who are failing an Honors course at the end of the first 9 weeks may be moved to the respective on-level class/course. Students with a 65 -69 may remain in the course if the student, parent, and teacher agree the student has the ability to pass for the semester. The student's parent or primary caregiver will be notified by the Honors teacher about the failing grade at the end of the first nine weeks.

Exit Point #3: End of the First Semester

Any student who fails an Honors course with a grade below 70 for the first semester may be removed from the course at the end of the first semester. The student's parent or primary caregiver will be notified by the Honors course teacher of the failing grade. The parent or primary caregiver may also request to remove the student from the course for the second semester. Written notification must be given to the school counselor before the first business day in December.

To request an exit from an Honors course at one of the three (3) Exit Points of a semester, students and parents/guardians must complete a Class Exit Request Form and submit it to the campus counselor prior to the Exit Point deadlines.

DICKINSON ISD STEAM ACADEMY

THE MISSION

The purpose of the STEAM Academy is to increase student achievement by engaging students in innovative science, technology, engineering, and math instruction.

THE VISION

The STEAM Academy will provide a continuous pathway of educational opportunities that create STEAM-literate graduates ready to accept the challenges of advanced education beyond high school, meeting the needs of future workforce.

STEAM ACADEMY PROGRAM DESIGN--Grades 5-8

The DISD STEAM Academy is designed as a rigorous academic cohort model for students in grades 5 -12 who enjoy challenges and investigating the world around them. Students explore STEAM concepts through hands-on learning experiences, research, and exploration in every content. Teacher collaboration within team planning produces the cross-curricular lessons that allow students to focus on content through the lens of STEAM. All courses in the STEAM Academy are taught as advanced or Honors level courses, while math and science courses also have an accelerated curriculum.

In addition to core advanced academic study, students also explore STEAM concepts through Brainiac Block, the STEAM Academy exploratory elective. Through this course, students experience Project Lead the Way modules and project-based learning within the Texas Performance Standards Project. Students also participate in field experiences, guest lectures, and more.

STEAM ACADEMY REQUIREMENTS FOR ENTRY--Grades 6-8

A STEAM Academy applicant must meet the following minimum criteria to be eligible for consideration:

- Currently enrolled in DISD at time of application.
- Meet the passing standard on each of the most recent STAAR assessments.
- Currently enrolled in the highest appropriate academic core courses offered at that grade level (i.e. advanced, Honors, etc.) for math, science, English language arts, and social studies.
- Recent semester average of 85 (B) or better in Math, Science, Reading, and Social Studies
- Attendance rate of 97% or better for the current school year (unexcused absences)
- Discipline record that reflects no out-of-school suspensions, no DALC/DAEP placement or expulsion, and no more than 3 days of ISS placement.
- Must meet criteria on a STEAM Science Exam in grades 7-8.
- Two favorable teacher recommendations from the current year from Math and Science. If the math and science teacher are one in the same, the second recommendation should come from the Reading or ELA teacher.

STEAM ACADEMY APPLICATION PROCEDURES

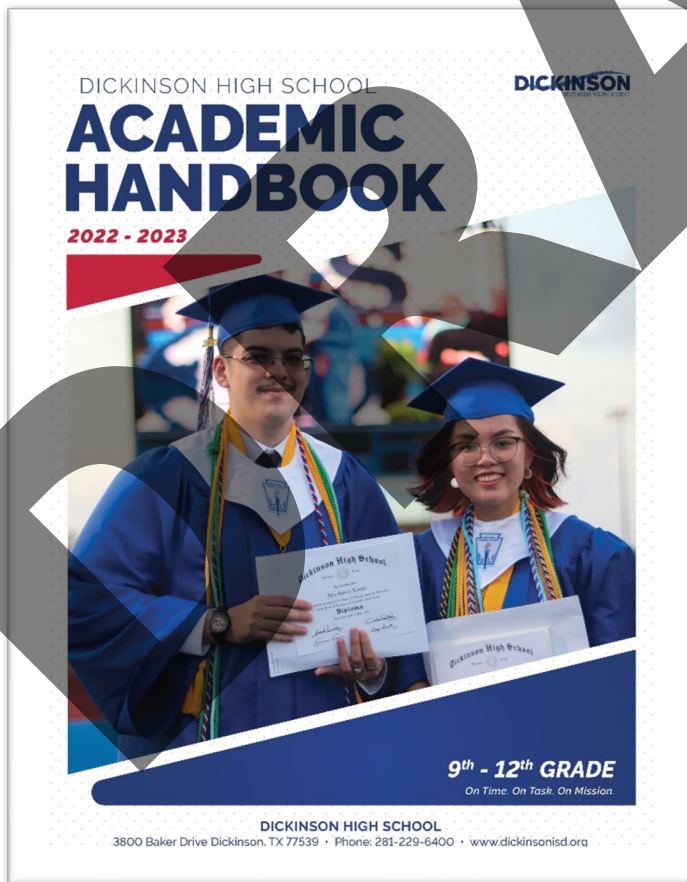
- All students must meet minimum eligibility criteria for applications to be considered.
- STEAM Academy applications are accepted for all DISD students in the spring semester for placement the following school year for all DISD students.
- Applications are also accepted prior to the start of school in the fall for students new to DISD only.
- Students may also re-apply to the STEAM Academy/Waiting List in the spring of each year.

PLANNING YOUR HIGH SCHOOL PROGRAM

Planning a four-year high school program is a serious undertaking. Although many of your courses will be determined by the graduation plan you select, you will still have many other choices to make during your years of school. Will you continue your education in college or in a trade or technical school? Do you want to learn a career skill in order to enter the full-time work force immediately after school? Are you interested in a technical field? Are you thinking of entering a profession that requires many years of specialized education? The answers to these questions are extremely important for making decisions about your course selections for all four years in high school. Your interests and abilities should also guide these answers. An overview of graduation plans/requirements can be found on page 14.

In addition, the High School Academic Planning Guide offers practical suggestions for planning your high school course of study to meet state graduation requirements and college admissions standards as well as future career planning. For more information on high school courses offered in DickinsonISD, including detailed descriptions, prerequisites, and grade points, please see the High School Academic Planning Guide.

To view the 2022-2023 DHS Academic handbook visit: <https://schools.dickinsonisd.org/page/10.homepage>



Scan here to access the DHS site with links to the high school handbook

STATE GRADUATION PLANS

Foundation Plan* 22 Credits		Foundation Plan* + Endorsement 26 Credits		
English — 4 credits English 1, 2, 3 and one advanced English credit		English — 4 credits English 1, 2, 3, and one advanced English credit		
Math — 3 credits Algebra I, Geometry, and one advanced Math credit		Math — 4 credits Algebra I, Geometry, and two advanced Math credits**		
Science — 3 credits Biology and two advanced Science credits		Science — 4 credits Biology and three advanced Science credits		
Social Studies — 3 credits World Geography or World History, U.S. History, Government, and Economics		Social Studies — 3 credits World Geography or World History, U.S. History, Government, and Economics		
Languages other than English — 2 credits		Languages other than English — 2 credits		
Fine Arts — 1 credit		Fine Arts — 1 credit		
Physical Education — 1 credit		Physical Education — 1 credit		
Electives — 5 credits		Electives — 7 credits See Endorsement 4 year plan		
		Distinguished Level of Achievement -Student must take Algebra 2 as an advanced math.**		
Endorsements Please refer to the course plans for specific course requirements necessary to earn each endorsement.				
Arts & Humanities	Business & Industry	Public Services	STEM (Science, Technology, Engineering, & Math)	Multidisciplinary Studies
<ul style="list-style-type: none"> • Fine Arts • Foreign Languages & Cultural Studies • Social Sciences 	<ul style="list-style-type: none"> • Agriculture, Food & Natural Resources • Arts, Audio Video Technology & Communications • Business, Marketing, and Finance • Information Technology (COM) • Manufacturing • Transportation, Distribution, & Logistics 	<ul style="list-style-type: none"> • AFJROTC • Education & Training • Health Science • Human Services • Law and Public Service 	<ul style="list-style-type: none"> • Engineering • Advanced Math • Advanced Science 	Student selects courses from each endorsement area and earns credits in a variety of advanced courses from multiple content sufficient to complete distinguished level under the foundation high school program
State Assessments Required for Graduation (EOC)		Performance Acknowledgements		
English I	English 2	Outstanding Performance: Dual Credit coursework, bilingualism/biliteracy, AP Exam, PSAT, ACT-Plan, SAT or ACT	Certification: State, Nationally, or Internationally recognized business or industry certificate or license	
Algebra I	US History			
Biology				

*Algebra 2, World History and English 4 are highly recommended for college bound students. It is the student’s responsibility to check prospective college requirements.

**Algebra 2 is required to be eligible for automatic admissions if in top 10% (6% for UT-Austin). The 86th Texas Legislature, Regular Session, 2019, passed SB 232 requiring school districts to notify parents that state graduation requirements do not require a student to complete an Algebra II course to graduate under the Foundation High School Program. Students who does not complete an Algebra II course will not be eligible for— automatic college admission or certain financial aid including: TEXAS grant program and Texas Educational Opportunity Grant Program.

CORE ACADEMIC COURSES

ENGLISH LANGUAGE ARTS

[7LA1 or 8LA1] English Language Arts (ELA) Workshop-Grade 7 & 8

Length: 2 Semesters

English Language Arts Workshop is a required course for those students who have not met Approaches Grade Level on STAAR Reading in 6th or 7th grade. In this year-long course, students will have additional opportunities to find success with reading and writing in authentic situations as well as on STAAR. It is aligned with the student's grade level ELA course. Instruction will include pre-teaching key skills, developing students' independent reading and writing abilities, and enhancing academic vocabulary.

[7LA2] English Language Arts - Grade 7

Length: 2 Semesters

The English language arts class embodies the interconnected nature of listening, speaking, reading, writing, and thinking through the seven integrated strands of developing and sustaining foundational language skills; comprehension; response; multiple genres; author's purpose and craft; composition; and inquiry and research. The course focuses on academic oracy (proficiency in oral expression and comprehension), authentic reading, and reflective writing.

[7LA3 or 8LA3] English Language Arts (ELA) for ESL-Grade 7 & 8

Length: 2 Semesters

English Language Arts for ESL students is a 2-period course for 7th and 8th grade Emergent Bilingual newcomer students. This course is designed to develop a student's language and writing skills in the English language. Students will be provided learning opportunities that consist of the English Language Proficiency Standards (ELPS) as well as the English Language Arts Texas Essential Knowledge and Skills (TEKS).

[7LA4] English Language Arts Honors - Grade 7

Length: 2 Semesters

Prerequisite: Identified through the Honors course selection process

The Honors English language arts class embodies the interconnected nature of listening, speaking, reading, writing, and thinking through the seven integrated strands of developing and sustaining foundational language skills; comprehension; response; multiple genres; author's purpose and craft; composition; and inquiry and research. The course focuses on academic oracy (proficiency in oral expression and comprehension), authentic reading, and reflective writing. This course works at a quicker more independent pace than Language Arts. It includes higher-level vocabulary, grammatical structures, and various creative approaches to creativity and evaluation of diverse pieces of literature. It will prepare students for further studies and continued success in high school and even lower levels of college. It will assist in preparing the student for the ACT, SAT, and AP College Board Exam.

[7LA6] English Language Arts STEAM - Grade 7 (KJH only)

Length: 2 Semesters

Prerequisite: STEAM Academy Enrollment

English Language Arts for STEAM students will master previously learned language arts skills while reading and writing increasingly complex, refined texts. The STEAM English language arts class embodies the interconnected nature of listening, speaking, reading, writing, and thinking through the seven integrated strands of developing and sustaining foundational language skills; comprehension; response; multiple genres; author's purpose and craft; composition; and inquiry and research. The course focuses on academic oracy (proficiency in oral expression and comprehension), authentic reading, and reflective writing. This course works at a quicker more independent pace than Language Arts. It includes higher-level vocabulary, grammatical structures, and various creative approaches to creativity and evaluation of diverse pieces of literature. It will prepare students for further studies and continued success in high school and even lower levels of college. It will assist in preparing the student for the ACT, SAT, and AP College Board Exam. Advanced level products, and independent research are required in this course.

[8LA2] English Language Arts- Grade 8

Length: 2 Semesters

The English language arts class embodies the interconnected nature of listening, speaking, reading, writing, and thinking through the seven integrated strands of developing and sustaining foundational language skills; comprehension; response; multiple genres; author's purpose and craft; composition; and inquiry and research. The course focuses on academic oracy (proficiency in oral expression and comprehension), authentic reading, and reflective writing.

[8LA4] English Language Arts Honors- Grade 8

Length: 2 Semesters

Prerequisite: Identified through the Honors course selection process

The Honors English language arts class embodies the interconnected nature of listening, speaking, reading, writing, and thinking through the seven integrated strands of developing and sustaining foundational language skills; comprehension; response; multiple genres; author's purpose and craft; composition; and inquiry and research. The course focuses on academic oracy (proficiency in oral expression and comprehension), authentic reading, and reflective writing. This course works at a quicker more independent pace than Language Arts. It includes higher-level vocabulary, grammatical structures, and various creative approaches to creativity and evaluation of diverse pieces of literature. It will prepare students for further studies and continued success in high school and even lower levels of college. It will assist in preparing the student for the ACT, SAT, and AP College Board Exam.

[8LAG] English Language Arts STEAM - Grade 8 (KJH only)

Length: 2 Semesters

Prerequisite: STEAM Academy Enrollment

English Language Arts for STEAM students will master previously learned language arts skills while reading and writing increasingly complex, refined texts. The STEAM English language arts class embodies the interconnected nature of listening, speaking, reading, writing, and thinking through the seven integrated strands of developing and sustaining foundational language skills; comprehension; response; multiple genres; author's purpose and craft; composition; and inquiry and research. The course focuses

on academic oracy (proficiency in oral expression and comprehension), authentic reading, and reflective writing. This course works at a quicker more independent pace than Language Arts. It includes higher-level vocabulary, grammatical structures, and various creative approaches to creativity and evaluation of diverse pieces of literature. It will prepare students for further studies and continued success in high school and even lower levels of college. It will assist in preparing the student for the ACT, SAT, and AP College Board Exam. Advanced level products, and independent research are required in this course.

[E7N1 or E8N1] Content Workshop for ESL-Grade 7 & 8

Length: 2 Semesters

Content Workshop for ESL is a yearlong course for 7th and 8th grade Emergent Bilingual students designed to develop students' academic skills in all four core contents. This course will support students in the course work they are covering in math, science, and social studies.

MATHEMATICS

[7MA2] Mathematics - Grade 7

Length: 2 Semesters

Mathematics in Grade 7 focuses on the study of concepts and skills associated with the understanding of the place value system, numbers, and the basic operations (addition, subtraction, multiplication, and division) with fractions and decimals. Students will study problem-solving techniques, measurement concepts using both metric and customary units, exponents, properties and relationships of geometric shapes. The major units are rational number operations; proportionality; expressions, equations, and inequalities; probability; multiple representations; geometry and measurement and data. Students use concepts, algorithms, and properties of rational numbers to explore mathematical relationships and patterns.

[7MA4] Honors Mathematics - Grade 7

Length: 2 Semesters

Prerequisite: Successful completion of Honors Mathematics-Grade 6; Identified through the Honors Course selection process

Note: Upon successful completion of this course, students will be required to take the 8th grade Math STAAR exam

Honors Math in grade 7 is an accelerated math course combining concepts from both the 7th and 8th grade math curriculum to ensure students are on-track for Algebra I in grade 8. This course focuses primarily on developing skills in rational number operations, solving algebraic equations, proportional relationships and slope, non-proportional relationships, Pythagorean theorem, similarity and transformations, measurement, and data analysis. Students use concepts, algorithms, and properties of real numbers to explore mathematical relationships and to describe increasingly complex situations. Students should expect an additional time requirement and be willing to work independently. While the use of all types of technology is important, the emphasis on algebra readiness skills necessitates the use of graphing technology, specifically the TI-N Spire calculator.

[7MA6] Mathematics STEAM - Grade 7 (KJH only)

Length: 2 semesters

Prerequisite: STEAM Academy Enrollment

Notes: Upon successful completion of this course students will be required to take the 8th Grade Math STAAR exam

Math STEAM in grade 7 is an accelerated math course combining concepts from both the 7th and 8th grade math curriculum to ensure students are on-track for Algebra I in grade 8 STEAM. Using universal themes and interdisciplinary lessons, this course focuses primarily on developing skills in rational number operations, solving algebraic equations, proportional relationships and slope, non-proportional relationships, Pythagorean theorem, similarity and transformations, measurement, and data analysis. Students use concepts, algorithms, and properties of real numbers to explore mathematical relationships, solve complex problems, and communicate ideas in a real-world mathematical application.

Students should expect an additional time requirement and be willing to work independently. While the use of all types of technology is important, the emphasis on algebra readiness skills, STEAM

investigations and the engineering design process necessitates the use of graphing technology, specifically the TI-N Spire calculator.

[8MA2] Mathematics - Grade 8

Length: 2 Semesters

Mathematics in grade 8 focuses primarily on developing skills in rational number operations, solving algebraic equations, proportional relationships and slope, non-proportional relationships, Pythagorean theorem, similarity and transformations, measurement, and data analysis. Students use concepts, algorithms, and properties of real numbers to explore mathematical relationships and to describe increasingly complex situations. While the use of all types of technology is important, the emphasis on algebra readiness skills necessitates the use of graphing technology, specifically the TI-N Spire calculator.

[8MA4] Honors Algebra I -Grade 8

Length: 2 Semesters

Credit: 1 High School Credit after successful completion of the course

Prerequisite: Successful completion of Honors Mathematics-Grade 7- Identified through the Honors Course selection process

Notes: Upon successful completion of this course, students will be required to take the Algebra I STAAR EOC exam

Honors Algebra I in grade 8 is a fast-paced course that extends the pre-requisite 7th Honors Math concepts and continues the study of operations with real numbers and polynomials, relations and functions, creation and application of linear functions and relations, and an introduction to nonlinear functions with extensions. Opportunities for problem solving will be given to emphasize critical thinking and to develop college-readiness skills in mathematics, readying students for the challenges of Honors Geometry in grade 9. Students will use technology, specifically the TI-N Spire calculator to enhance solving problems relevant to student experiences.

[8MA6] Algebra I STEAM-Grade 8 (KJH only)

Length: 2 Semesters

Credit: 1 High School Credit after successful completion of the course

Prerequisite: STEAM Academy Enrollment

Notes: Upon successful completion of this course, students will be required to take the Algebra I STAAR EOC exam

Algebra I STEAM in grade 8 is a fast-paced course that extends the pre-requisite 7th Honors Math concepts and continues the study of operations with real numbers and polynomials, relations and functions, creation and application of linear functions and relations, and an introduction to nonlinear functions with extensions. Using universal themes in STEAM, students have opportunities for problem solving to emphasize critical thinking and to develop college-readiness skills in mathematics, readying students for the challenges of STEAM Geometry in grade 9. While the use of all types of technology is important, the TI-N Spire calculator and its graphing technology are necessary tools for algebraic manipulations within STEAM investigations and the engineering design process.

[7MA1 or 8MA1] Math Lab-Grades 7 & 8

Length: 2 Semesters

Math Lab is designed for students who have not met the "Minimum Standard" on STAAR Math in 6th or 7th grade. In this year-long course, students will have additional opportunities to use manipulatives and work with supplementary hands- on activities. The course is aligned with the student's grade-level Math course. Problem solving activities will provide enrichment opportunities that enhance the traditional curriculum.

DRAFT

SCIENCE

[7SC2] Science - Grade 7

Length: 2 Semesters

Science in grade 7 is interdisciplinary in nature; recurring themes are pervasive in sciences, mathematics, and technology. These ideas transcend disciplinary boundaries and include change and constancy, patterns, cycles, systems, models, and scale. Scientific investigations are used to learn about the natural world. Matter and energy are conserved throughout living systems. Force, motion, and energy are observed in living systems and the environment in several ways. Both natural events and human activities can impact Earth systems. There are characteristics of Earth and relationships to objects in our solar system that allow life to exist.

[7SC4] Honors Science - Grade 7

Length: 2 Semesters

Prerequisite: Identified through the Honors course selection process

Honors Science in grade 7 offers an advanced level of experience in the concepts of science. Laboratory activities are presented as a combination of inquiry and confirmatory exercises. The concepts and skills that are a part of the on-level program are taught at an accelerated pace and in greater depth and complexity. Advanced level products and independent research are part of this course.

[7SC6] Science STEAM- Grade 7 (KJH only)

Length: 2 Semesters

Prerequisite: STEAM Academy Enrollment

Notes: Upon successful completion of each semester of this course, students will be required to take the 8th grade Science STAAR exam

Science for STEAM students offers an advanced level of experiences in the 7th and 8th grade concepts of science. Laboratory activities are presented as a combination of inquiry and confirmatory exercises. Instruction is more accelerated and in greater depth. Advanced level products and independent research are required in this course.

[8SC2] Science - Grade 8

Length: 2 Semesters

Science in grade 8 is a hands-on course in which students learn science skills and concepts. The skills and concepts are integrated in a learning environment stressing verbal and written communication as well as teamwork. Students will identify the roles of human activities and natural events in altering Earth Systems. Students will learn about the characteristics of the universe and work with the periodic table. Various laboratory experiments using scientific inquiry method will demonstrate an understanding of matter, energy, and chemical reactions. Interactions in matter, energy, and motion are explored in solar, weather and ocean systems.

[8SC4] Honors Science -Grade 8

Length: 2 Semesters

Prerequisite: Identified through the Honors course selection process

Honors Science offers an advanced level of experience in the concepts of science. Laboratory activities are presented as a combination of inquiry and validation of scientific processes and concepts. The concepts and skills that are a part of the on-level program are taught at an accelerated pace and in greater depth and complexity. Advanced level products and independent research are part of this course.

[8SCS] Integrated Physics and Chemistry (IPC) STEAM-Grade 8 (KJH only)

Length: 2 Semesters

Credit: 1 High School Credit after successful completion of the course Prerequisite: STEAM Academy Enrollment

In IPC, students conduct field and laboratory investigations using the scientific method, and make informal decisions using critical-thinking and scientific problem-solving. This course integrates the principles of physics and chemistry which serve as a strong foundation to other courses of study in advanced sciences. Focuses include but are not limited to the following topics: motion, waves, energy transformations, properties of matter, changes in matter, and solution chemistry.

SOCIAL STUDIES

[7SS2] Social Studies - Grade 7 (Texas History)

Length: 2 Semesters

In Social Studies grade 7, students study the history of Texas from early times to the present. Content is presented with more depth and breadth than in Grade 4. Students examine the full scope of Texas history, including Natural Texas and its People; Age of Contact; Spanish Colonial; Mexican National; Revolution and Republic; Early Statehood; Texas in the Civil War and Reconstruction; Cotton, Cattle, and Railroads; Age of Oil; Texas in the Great Depression and World War II; Civil Rights and Conservatism; and Contemporary Texas eras. Students use primary and secondary sources to examine the rich and diverse cultural background of Texas as they identify the different racial and ethnic groups that settled in Texas to build a republic and then a state. Students analyze the impact of scientific discoveries and technological innovations on the development of Texas in various industries such as agricultural, energy, medical, computer, and aerospace.

[7SS4] Honors Social Studies - Grade 7 (Texas History)

Length: 2 Semesters

Prerequisite: Identified through the Honors course selection process

Honors Social Studies Grade 7 offers a more advanced level of study of Texas History. In addition to covering the same topics included in on-level Texas History Grade 7, the course is extended to include the use of primary and secondary source materials and documents for independent study of selected topics. Students will be introduced to types of logic used in historical arguments. Various projects, performance assessments and presentations will be required. Critical thinking, analysis, and evaluation skills will be emphasized daily. Preparation for Honors Social Studies – Grade 8 is an ongoing and integral part of daily instruction. Advanced level products and independent research are a part of this course.

[7SS6] Social Studies STEAM - Grade 7 (KJHS only)

Length: 2 Semesters

Prerequisite: STEAM Academy Enrollment

Social Studies STEAM is a more advanced level of study. Many of the concepts are the same as those in Texas History: Grade 7, except the presentation is more accelerated and in more detail. In addition to covering major aspects of Texas history, the course extends the study to include more analysis of primary materials and documents, as well as a comparative study of Texas with the history of the United States. The emphasis upon critical thinking, independent study, research, and projects will be a part of this course.

[8SS2] Social Studies - Grade 8 (U.S. History)

Length: 2 Semesters

In Social Studies grade 8, students study the history of the United States from the early exploration through Reconstruction. The content in Grade 8 builds upon that from Grade 5 but provides more depth and breadth. Historical content focuses on the political, economic, religious, and social events and issues related to the colonial and revolutionary eras, the creation and ratification of the U.S. Constitution, challenges of the early republic, the Age of Jackson, westward expansion, sectionalism, Civil War, and Reconstruction. Students describe the physical characteristics of the United States and their impact on population distribution and settlement patterns in the past and present. Students analyze the various

economic factors that influenced the development of colonial America and the early years of the republic and identify the origins of the free enterprise system. Students examine the American beliefs and principles, including limited government, checks and balances, federalism, separation of powers, republicanism, popular sovereignty, and individual rights, reflected in the U.S. Constitution and other historical documents. Students evaluate the impact of Supreme Court cases and major reform movements of the 19th century and examine the rights and responsibilities of citizens of the United States as well as the importance of effective leadership in a constitutional republic. Students use critical-thinking skills, including the identification of bias in written, oral, and visual material.

[8SS4] Honors Social Studies - Grade 8 (U.S. History)

Length: 2 Semesters

Prerequisite: Identified through the Honors course selection process

Honors Social Studies in grade 8 offers a more advanced level of study of the history of the United States. In addition to covering the same topics included in the on-level course, the Honors course is extended to include the use of primary and secondary source materials and documents for independent study of selected topics. Students will be introduced to types of logic used in historical arguments. Various projects and performance assessments and presentations will be required. Critical thinking, analysis, and evaluation skills will be emphasized daily. Advanced level products and independent research are a part of this course.

[8SS6] Social Studies STEAM - Grade 8 (KJHS only)

Length: 2 Semesters

Prerequisite: STEAM Academy Enrollment

Social Studies STEAM emphasizes critical thinking, independent research, projects, and analysis of primary and secondary sources in United States History. Students enrolled in this course will use these skills to learn about different periods through many different lenses, with an emphasis of STEAM within U.S. History. Topics of study include: Exploration and Colonization, Revolution and Independence, the Constitution and Government, Challenges Faced by Early Leaders, Industrialization and Urbanization, Westward Expansion, the Age of Jackson and Expanded Suffrage, Culture and Reform, Sectionalism and the Civil War, and Reconstruction.

ELECTIVE COURSES

CAREER AND TECHNICAL EDUCATION

[E7U1 or E8U1] Principles of Human Services-Grades 7 & 8

Length: 2 Semesters

Credit: 1 High School Credit for successful completion of both semesters

Principles of Human Services is a laboratory course that will enable students to investigate careers in the Human Services Career Cluster, including counseling and mental health, early childhood development, family and community, personal care, and consumer services. Each student is expected to complete the knowledge and skills essential for success in high- skill, high-wage, or high-demand human services careers.

[ESG1] Gateway to Technology I- Grade 8

Length: 1 Semester (fall)

Credit: .5 High School Credit for successful completion of Gateway I

Gateway to Technology I is a Project Lead the Way® Gateway Course featuring the Flight and Space Module (ties to Aerospace at DHS) and the Computer Science Module (ties to Computer Science at DHS).

[E8G2] Gateway to Technology II - Grade 8

Length: 1 Semester (spring)

Credit: .5 High School Credit for successful completion of Gateway II

Gateway to Technology II is a Project Lead the Way® Gateway Course featuring the Design/Modeling Module (ties to Robotics at DHS) and the App Creators Module (ties to Computer Science/Robotics at DHS).

[E711 or E811] Investigating Careers- Grades 7 & 8

Length: 1 Semester (@MJHS Only)

Investigating Careers is a lifelong pursuit of answers to the questions: Who am I? Why am I here? What am I meant to do with my life? It is vital that students have a clear sense of direction for their career choice. Career planning is a critical step and is essential to success. This course is designed to guide students through the process of investigation and in the development of a college and career readiness achievement plan. Students will use interest inventory software or other tools available to explore college and career areas of personal interest. Students will use this information to explore educational requirements for various colleges and a variety of chosen career paths.

[E7Z1 or E8Z1] Professional Communications- Grades 7 & 8

Length: 1 Semester (@KJH Only)

Credit: .5 High School Credit for successful completion of course

Professional Communications blends written, oral, and graphic communication in a career-based environment. Careers in the global economy require individuals to be creative and have a strong background in computer and technology applications, a strong and solid academic foundation, and a proficiency in professional oral and written communication. Within this context, students will be expected to develop and expand the ability to write, read, edit, speak, listen, apply software applications, manipulate computer graphics, and conduct Internet research.

[E7E1] or [E8E1] Technology Applications -Grade 7 & 8

Length: 1 Semester

This class is an introduction to technology skills, including keyboarding and a variety of software tools for communication and productivity. Students will build on their technology skills and use tools to create innovative products, communicate and collaborate effectively, and research and analyze digital resources. Students will also practice safe, responsible, and ethical behavior while using technology tools and resources, demonstrating mastery of digital citizenship.

[E8Y1] A/V Communications - Grade 8

Length: 2 semesters

Prerequisite: Administration approval through application process

This class is responsible for the entire design and production of the yearbook. Students will learn and practice photography, writing, layout, design, and production skills as they produce the yearbook. Students are expected to spend a great deal of time outside the classroom taking photos at school events. Students will also facilitate and produce campus announcements via various platforms. Students learn to work behind the scenes--script writing, filming, graphics, editing, organization, communication, leadership, and teamwork. Applications will be available during the course selection process.

VISUAL AND PERFORMING ARTS

[E7A1 or E8A1] Foundations of Art - Grades 7 & 8

Length: 2 Semesters

This art course is designed as an introduction to the general concepts in visual art. Students learn the theory and skills of drawing, painting, printmaking, ceramics, constructivism, copper tooling, textile, and sculpture. Media used in implementing these concepts include pencil, watercolor, tempera, ink, wire, pastel, papier-mâché, Conte, art tissue, clay, yarn, and charcoal. Students will do landscapes, seascapes, still-life portraits, pottery, miniature sculptures, mobiles, weaving, stitching, string art, soap carving, plaster carving and molds.

[E8A2] Art I - Grade 8

Length: 2 Semesters

Credit: 1 High School Credit after successful completion of the course which includes portfolio review for high school Art I credit

Prerequisite: Successful completion of Foundations of Art; Instructor approval

Art I is a course designed for the advanced art student who wishes to earn high school credit in 8th grade. This course follows the curriculum of the Art I course at the high school. Student are presented with an overview of the Elements and Principles of Art using various mediums and techniques with a concentration on two-dimensional work. Students are exposed to many ways of creating art. The class requires a small supply list to be provided by the student and will also have a few homework assignments. Creative expression, production skills, and quality of finished product are stressed. This class will compete in various contests including Houston Livestock Show and Rodeo Art contest and possibly Visual Arts Scholastic Event (VASE).

[E7B1/2 OR E8B1/2] Beginning Band-Grades 7 & 8

Length: 2 Semesters

Beginning Band is available to all 7th and 8th grade students who have not been in band previously. This Band focuses on learning the basic skills needed to play a flute, clarinet, trombone, or trumpet at a competent level. This is not a performing band; however, students will be given opportunities to perform if they choose. Instrument and supplies are the responsibility of the student.

[E7B4 or E8B4] Concert Band-Grades 7 & 8

Length: 2 Semesters

Prerequisite: Placement determined through auditions with Director

Concert Band moves beyond basic playing skills to the realm of performance. This band will perform in at least two concerts a year including the Christmas and Spring Concerts as well as the U.I.L. Concert and Sight-Reading Contest.

[E7B5 or E8B5] Symphonic Band-Grades 7 & 8

Length: 2 Semesters

Prerequisite: Placement determined through auditions with Director

Symphonic Band works to take playing and performance skills to a higher level. Instrumentation of this band will be limited according to need and/or ability. Students will be required to attend weekly section rehearsals and listening's as scheduled. This band will perform at least two concerts per year including the Christmas and Spring Concerts. The Symphonic Band will also attend the U.I.L. Concert and Sight - Reading Contest and possibly two other invitational contests during the year.

[E7B6 or E8B6] Honors Band-Grades 7 & 8

Length: 2 Semesters

Prerequisite: Placement determined through auditions with Director

Honor Band works to take playing and performance skills to the highest possible level. Instrumentation of this band will be limited according to need and/or ability. Students will be required to attend weekly section rehearsals and listening's as scheduled. This band will perform at least two concerts per year including the Christmas and Spring Concerts. The Honors Band will also attend the U.I.L. Concert and Sight-Reading Contest, the Solo and Ensemble Contest, and possibly two other invitational contests during the year.

[E7C1 or E8C1] Encore Boys Chorale-Grades 7 & 8

Length: 2 Semesters

Encore Chorale is a beginning to intermediate ensemble open to 7th and 8th grade boys who have had little or no previous choral experience. No audition is required for this ensemble.

[E7C4 or E8C4] Lyric Girls Chorale-Grades 7 & 8

Length: 2 Semesters

Lyric Chorale is a beginning to intermediate ensemble open to 7th and 8th grade girls who have had at least one year of chorale experience. No audition is required for this ensemble.

[E7C8 or E8C8] Symphonic Choir-Grades 7 & 8

Length: 2 Semesters

Prerequisite: Placement determined through auditions with Director

Symphonic Choir is an advanced ensemble open to 7th and 8th grade girls who have had at least one year of chorale experience. Auditions are required for this ensemble. Students are required to participate in UIL competitions as part of this class.

[E7D1 or E8D1] Dance I - Grades 7 & 8

Length: 2 Semesters

Dance is an introduction course allows both male and female students to explore many styles of dance while learning basic dance terminology and movement. Students will also be offered opportunities to perform in Dickinson High School Dance Concerts. Whether students have the desire to try out for the DHS Diamonds in high school or just have a desire to learn about the fine art of dance, this class invites students into the world of expression through dance. This course qualifies as a PE and Fine Art credit.

[E8D3] Dance 2 - Grades 8

Length: 2 Semesters

Prerequisite: Successful completion of Dance 1; Instructor approval

Dance 2 is for students who have completed Dance 1 and have a desire to continue to develop dance skills at a higher level. Students will be offered opportunities to perform in Dickinson High School Dance Concerts. Whether students have the desire to try out for the DHS Diamonds in high school or just have a desire to practice advanced dance techniques, this class invites students to further develop expression through the art of dance. This course qualifies as a PE and Fine Art credit.

[E7D2 or E8D2] Dance Team - Grades 7 & 8

Length: 2 Semesters

Prerequisite: Placement determined through auditions with Director; Fee: Dance Team Fee Required

The Dance Team course will cover the rehearsal and performance aspect of various dance styles, as required on specified team. Students will learn the elements of performance, choreography, and production. Students will be required to exhibit skills both inside the classroom and outside of the classroom, in both practices and performances. Being in the course is contingent on being selected for membership into the organization. Students will need to be in compliance with team guidelines, which include the DISD Code of Conduct and the DISD Dance Team Constitution. This course qualifies as a PE and Fine Art credit.

[E7T1 or E8T1] Theatre Arts I - Grades 7 & 8

Length: 2 Semesters

Theatre Arts I is a basic introduction to theatre arts. Students will learn theatre terminology, basic stage movement, pantomime, improvisation, overcoming stage fright, evaluating theatre productions, theatre etiquette, and basic performance skills including character development and script structure.

Vocabulary study and notes will be required for an adequate foundation. All Theatre Arts I students are required to see the live stage productions produced by the department.

[E7T2 or E8T2] Theatre Arts 2 - Grade 7 & 8

Length: 2 Semesters

Prerequisite: Successful completion of Theatre Arts I; Instructor Approval

Theatre Arts 2 is a continuation of Theatre Arts I and is designed for students with a genuine interest in theatre. Topics include advanced stage movement, voice and diction development, audition techniques, advanced character analysis, and theatre history. Students are introduced to a variety of techniques and theories that are put into practice through memorized monologues and duet scenes that are performed for the public each semester. Additional vocabulary study and notes will be required. All Theatre Arts 2 students are required to see the live stage productions produced by the department.

[E7T3 or E8T3] Theatre Arts 3 - Grade 8

Length: 2 Semesters

Prerequisite: Grade of "B" or higher in Theatre Arts 2; Instructor Approval

Theatre Arts 3 is designed for students who have an intense interest in theatre. It focuses on advanced voice and diction, stage movement, and character analysis with heavy concentration on acting styles,

script analysis, and performance techniques. Additional vocabulary study and notes will be required. Students will also begin basic directing work on individual scenes. Performance work consists of scripted work as well as self-written work. Students will participate in a one -act play as well as other productions that will be performed for the public each semester. Theatre Arts 3 students are expected to attend the live stage productions produced by the department. Students are strongly encouraged to audition for productions as well.

[E8T4] Technical Theatre - Grade 8

Length: 2 Semesters

Credit: 1 High School Credit after successful completion of the course which includes portfolio review for high school Technical Theatre credit

Prerequisite: Successful completion of Theatre Arts 1 or 2; Instructor Approval

Technical Theatre is a yearlong course for 8th grade that focuses on beginning stage craft techniques that are the foundation for technical theatre. The beginning technicians will learn to interpret and execute a theatrical designer's plans, much like a beginning actor learns how to interpret and execute a playwright's script. Technical Theatre class will introduce the first-year technician to the areas of stagecraft and theatrical production. The theatre elements to which you will be introduced will include, but are not limited to: Stage Elements, Costumes/Make-Up, Stage Properties (Props), Stage Crews, Theatre Appreciation, Sound Engineering, Lights & Lighting Design, Fly System/Safety and Scenic Design. Students must also complete Tech Hours (after school) each 9 weeks. Students must have previously taken Theatre 2 and must have instructor approval to be in Technical Theatre. This course is for a high school credit.

LANGUAGES OTHER THAN ENGLISH

[E8L2] Spanish I - Grade 7 or 8

Length: 2 Semesters

Credit: 1 High School Credit after successful completion of the course

Prerequisite: Identified through the Honors course selection process

Notes: Upon successful completion of this course, students will be awarded one (1) high school credit toward graduation; the high school level semester and final exams are required in this course. **Students who take Spanish I in Grade 7 will be eligible to take Spanish 2 in 8th grade as it will be offered beginning in the 23-24 school year.**

The Spanish I student will demonstrate communication skills such as listening, speaking, reading, and writing in Spanish. The student will develop these skills by using knowledge of language and culture, communication and learning strategies, technology, and content from other subject areas. This course will focus on higher level thinking and analysis skills and be taught at an accelerated rate to prepare students for Spanish 2 Honors.

[E8L4] Spanish for Native Speakers - Grade 8

Length: 2 Semesters

Credit: 1 High School Credit per Semester

Prerequisite: Ability to read, write, listen, and speak Spanish at native or near native speaker fluency; students will have to pass a Spanish placement test given before the end of their 7th grade year and must pass with at least an 80% score.

Notes: Upon successful completion of each semester of this course, students will be awarded one (1) high school credit toward graduation for Spanish I and Spanish II, for two (2) total credits; the high school level final exams are required in this course

Spanish for Native Speakers is an 8th grade course for students whose home language is Spanish. In this first level of the Spanish for Spanish-speakers program, the student will develop their reading, listening, writing, and speaking skills in Spanish. Students will study Hispanic history and culture as well as the political and socio-economic issues facing the Spanish-speaking world. In this class, the student will be introduced to the study of grammar and literature of the Spanish language. The student will be expected to participate orally through oral presentations, demonstrations, speeches and student lectures. Writing assignments for this course will focus on writing short essays in Spanish. The differences between formal and informal language, both oral and written, will be stressed throughout the year. This class will be conducted in Spanish only.

HEALTH, PHYSICAL EDUCATION AND ATHLETICS

[E7P3 or E8P3] Boys Athletics- Grades 7 & 8

Length: 2 Semesters

Prerequisite: Coach approval required Fee: Athletics Fee Required

The football program in the DISD provides boys with an opportunity to represent the school in University Interscholastic League competition seeking to develop proper attitudes toward victory and defeat, and an appreciation for proper health habits. Because athletics is for football players only, all activities during the athletic period are football oriented. Students who are interested in participating in sports other than football should not sign up for athletics. Basketball, cross-country, track and field and tennis are held on an after-school basis and not during the athletic period.

[E7P4 or E8P4] Girls Athletics -Grades 7 & 8

Length: 2 Semesters

Prerequisite: Coach approval required Fee: Athletics Fee Required

The athletic program provides girls an opportunity to represent the school in University Interscholastic League Competition. In addition to individual participation, the program seeks to develop proper attitudes of sportsmanship, and appreciation for proper health habits. Students may participate in either volleyball or basketball in the first semester and in either basketball or track during the second semester. Cross Country and tennis are sports programs which are held on an after-school basis and not during the athletic period.

[E7P1/2 or E8P1/2] Boys PE or Girls PE

Length: 2 Semesters

Fee: PE Uniform Fee Required

Students acquire the knowledge and skills for movement that provide the foundation for enjoyment, continued social development through physical activity, and access to a physically active lifestyle. The student exhibits a physically active lifestyle and understands the relationship between physical activity and health throughout the lifespan. Seventh grade students apply similar concepts from one sport or movement setting to another. Students can observe another individual's performance and notice key elements for success. At this grade level, students participate in physical activity both in and out of school while maintaining a healthy level of fitness as their bodies grow and change. Their knowledge of safety and the ability to manage their own behavior is reinforced. Instruction is directed more toward encouraging the incorporation of physical activity into a daily routine and less toward fundamental skill development.

GENERAL ELECTIVES

[E7V1or E8V1] AVID I - Grades 7 & 8

Length: 2 Semesters

Prerequisite: Identified through A v7D selection process; Concurrent enrollment in 1 or more Honors courses

AVID is more than just a class; it is a community of learners that extends beyond the walls of the classroom to support students as they work towards achieving their goals and dreams. AVID is an acronym that stands for the following: Advancement Via Individual Determination. It is a class for students that show academic potential and a desire and determination to do well and go above and beyond! This class shows students the academic skills and tools they need to be prepared to succeed in school now, into high school, and beyond! The material covered in AVID prepares all students for college readiness and work beyond high school and success in a global society. Students must apply to be in the program. Applications are available for the next school year starting in February.

[E8V2] AVID II - Grade 8

Length: 2 Semesters

Prerequisite: Identified through AVID selection process; Concurrent enrollment in 1 or more Honors courses

AVID II is a course for students who continue from 7th grade within the AVID program. Students who show academic potential and a desire and determination to do well and go above and beyond are supported in their academics through AVID skills and strategies within the elective. Development of College Readiness and exploration are central to this course. Students must apply to be in the program. Applications are available for the next school year starting in February.

[E801] Student Aide-Grade 8

Length: 1 Semester

Prerequisite: Administration approval through application process

In the Student Aide elective, students will assist with organization and necessary duties as assigned throughout the campus. Student aides must maintain good behavior and grades throughout the school year. Applications will be available during the course selection process.

DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA DOCUMENT

Meeting Date: January 11, 2022
Item Title: School Bus Purchase
Agenda Item: Ryan Boone

Background Information:

Every year we budget (\$600,000) to purchase new buses. This year we would like to purchase 5 new buses from Longhorn Bus Sales for \$545,747. We buy our buses through Buy Board which is one of our corporative purchasing (co-op) entities. The buses would all be gas with one bus being for special education routes and four buses being for regular education routes.

Recommendation:

The Superintendent, Deputy Superintendent for Business and Operations and Director of Transportation recommend approving the purchase of 5 buses from Longhorn Bus Sales for \$545,747.

Action Item: X Yes No

Motion made by _____ **seconded by** _____ **vote** _____

**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA DOCUMENT**

Meeting Date: January 11, 2022

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 2022
- 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 11, 2022
Item Title: Quarterly Investment Report
Agenda Item: Ryan Boone / Kelly Logsdon

Background Information:

Attached is the quarterly investment report for September 1, 2021 through November 30, 2021 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, 2021 through November 30, 2021.

Action Item: Yes No

DICKINSON INDEPENDENT SCHOOL DISTRICT
Quarterly Investment Report
September 1, 2021 - November 30, 2021

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.




Ryan Boone
Deputy Superintendent for Business & Operations



Kelly Logsdon
Executive Director of Business Services



Leslie Hudson
Executive Director of Payroll



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	4,314,482	4,314,614	4,314,853									
Texas Class	7,115,269	3,115,417	6,115,566									
Gulf Coast CU	5,134,446	5,145,964	5,148,359									
TexStar	300,472	300,475	300,477									
Texas TERM	25,594,686	20,602,683	20,605,581									
Texas FIT	3,339,400	8,339,843	8,340,348									
Total	45,798,755	41,818,996	44,825,184	0	0	0	0	0	0	0	0	0

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Logic	129	132	139										400
Texas Class	61	148	148										357
Gulf Coast CU	0	11,518	2,395										13,913
TexStar	2	3	3										8
Texas TERM	0	7,997	2,898										10,895
Texas FIT	415	443	506										1,364
Total	607	20,241	6,089	0	0	0	0	0	0	0	0	0	26,937

Dickinson Independent School District
 Ten Year Balance History
 OPERATING FUND

Cash Balance												
Years	September	October	November	December	January	February	March	April	May	June	July	August
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	50,921,104	65,940,917	71,802,263	62,956,494	56,970,934	53,975,862	48,977,167	45,997,208	45,907,822
2021-22	45,798,755	41,818,996	44,825,184	0	0	0	0	0	0	0	0	0

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Interest Earned													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
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	51,326
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	35,698
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	34,793
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	131,235
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	473,965
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	691,852
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	1,186,231
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	1,312,899
2020-21	71,663	109,596	66,647	5,107	19,813	3,727	11,850	14,442	11,662	1,315	20,041	941	336,804
2021-22	607	20,241	6,089	0	0	0	0	0	0	0	0	0	26,937

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	1,497,757	1,497,813	3,497,917									
TexPool	0	0	0	0	0	0	0	0	0	0	0	0
Texas TERM	10,529,851	10,529,858	10,529,865									
Total	12,027,608	12,027,671	14,027,782	0	0	0	0	0	0	0	0	0

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas Class	54	55	105										214
TexPool	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas TERM	8	8	7										23
Total	62	63	112	0	0	0	0	0	0	0	0	0	237

Dickinson Independent School District
Investments by Pools
DEBT SERVICE FUND

Cash Balance												
Years	September	October	November	December	January	February	March	April	May	June	July	August
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	13,903,344	22,716,559	17,116,740	17,120,978	19,121,459	19,122,035	19,126,457	12,027,471	12,027,546
2021-22	12,027,608	12,027,671	14,027,782	0	0	0	0	0	0	0	0	0

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Interest Earned													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
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	14,742
2013-14	398	421	417	614	944	774	698	677	696	675	598	427	7,339
2014-15	447	459	465	572	480	561	989	1,063	1,112	1,304	1,139	890	9,481
2015-16	961	1,094	1,193	1,522	3,007	5,585	5,771	6,208	6,691	6,887	5,953	143	45,015
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	130,755
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	218,638
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	419,627
2019-20	933	914	69,262	16,433	26,124	5,396	5,836	7,803	3,920	3,097	1,754	27,574	169,046
2020-21	79	85,131	108	186	2,910	2,525	2,068	2,546	3,117	4,422	320	74	103,486
2021-22	62	63	112	0	0	0	0	0	0	0	0	0	237

Dickinson Independent School District
Investments by Government Pools
WORKER'S COMPENSATION 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	302,212	302,221	302,231									
Texas TERM	2,052,289	2,052,289	2,052,290									
Total	2,354,501	2,354,510	2,354,521	0	0	0	0	0	0	0	0	0

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	7	9	10										26
Texas TERM	1	1	1										3
Total	8	10	11	0	0	0	0	0	0	0	0	0	29

Dickinson Independent School District
Investments by Pools
WORKER'S COMPENSATION FUND

Cash Balance												
Years	September	October	November	December	January	February	March	April	May	June	July	August
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	2,352,728	2,352,749	2,352,759	2,352,764	2,352,767	2,352,769	2,354,481	2,354,486	2,354,493
2021-22	2,354,501	2,354,510	2,354,521	0	0	0	0	0	0	0	0	0

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Interest Earned													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
2012-13	38	32	29	26	17	14	18	17	12	9	9	7	229
2013-14	6	8	7	6	5	4	5	6	4	5	5	6	67
2014-15	5	4	5	36	47	41	49	52	56	57	64	73	489
2015-16	84	99	109	190	273	287	334	250	203	210	220	223	2,481
2016-17	220	229	231	8,632	387	328	389	390	434	437	466	480	12,623
2017-18	9,516	444	370	408	439	371	460	490	525	13,610	470	479	27,582
2018-19	482	536	6,689	585	613	556	12,162	631	640	620	643	14,273	38,430
2019-20	765	3,439	415	13,301	408	9,502	1,108	114	69	5,977	53	45	35,196
2020-21	37	34	31	5,324	21	10	5	3	2	1,711	6	7	7,191
2021-22	8	10	11	0	0	0	0	0	0	0	0	0	29

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	90,969	90,971	90,974									
Total	90,969	90,971	90,974	0	0	0	0	0	0	0	0	0

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	2	3	3										8
Total	2	3	3	0	0	0	0	0	0	0	0	0	8

Dickinson Independent School District
Investments by Pools
ACTIVITY FUND

Cash Balance												
Years	September	October	November	December	January	February	March	April	May	June	July	August
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	90,950	90,956	90,959	90,960	90,961	90,962	90,963	90,965	90,967
2021-22	90,969	90,971	90,974	0	0	0	0	0	0	0	0	0

183

Interest Earned													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
2012-13	11	12	11	11	7	6	8	7	5	4	4	3	89
2013-14	3	4	3	3	2	2	2	3	2	2	2	3	31
2014-15	2	2	2	3	3	3	4	4	4	4	5	5	41
2015-16	6	7	8	14	20	21	24	24	25	26	27	27	229
2016-17	27	28	28	33	39	37	46	50	56	63	71	73	551
2017-18	72	76	75	87	96	90	112	119	127	130	141	143	1,268
2018-19	144	160	160	172	180	163	182	178	180	175	182	166	2,042
2019-20	160	146	124	125	122	115	77	34	21	16	16	14	970
2020-21	11	10	9	8	6	3	1	1	1	1	2	2	55
2021-22	2	3	3	0	0	0	0	0	0	0	0	0	8

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	606,040	606,063	606,089									
TexPool	0	0	0	0	0	0	0	0	0	0	0	0
Total	606,040	606,063	606,089	0	0	0	0	0	0	0	0	0

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas Class	22	22	27										71
TexPool	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	22	22	27	0	0	0	0	0	0	0	0	0	71

Dickinson Independent School District
Investments by Pools
FOOD NUTRITION SERVICES FUND

Cash Balance												
Years	September	October	November	December	January	February	March	April	May	June	July	August
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	105,744	105,756	605,794	605,848	605,890	605,930	605,960	605,992	606,018
2021-22	606,040	606,063	606,089	0	0	0	0	0	0	0	0	0

185

Interest Earned													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
2012-13	343	295	248	270	226	188	216	201	191	176	207	166	2,726
2013-14	143	141	136	149	145	141	165	183	177	173	210	133	1,896
2014-15	66	45	47	45	78	77	125	152	145	141	158	175	1,254
2015-16	182	180	213	753	1,370	325	457	571	601	483	177	193	5,504
2016-17	186	193	106	39	171	246	281	487	487	629	931	896	4,652
2017-18	635	458	598	891	987	930	1,115	1,865	1,948	1,917	2,051	2,058	15,453
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	43,296
2019-20	2,172	1,848	1,663	1,939	1,964	1,754	5,273	1,129	804	607	406	248	19,807
2020-21	137	51	20	13	12	38	103	145	186	216	32	26	979
2021-22	22	22	27	0	0	0	0	0	0	0	0	0	71

Dickinson Independent School District
Investments by Government Pools
BOND FUND – 2021

Monthly Cash Balance By Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Texas Fit	90,102,507	89,956,233	89,538,966	0	0	0						
Texas TERM	0	0	0	0	0	0	0	0	0	0	0	0
Total	90,102,507	89,956,233	89,538,966	0	0	0	0	0	0	0	0	0

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas Fit	5,619	5,286	5,438	0	0	0							16,343
Texas TERM	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,619	5,286	5,438	0	0	0	0	0	0	0	0	0	16,343

Dickinson Independent School District
Investments by Pools
BOND FUND – 2021

Cash Balance												
Years	September	October	November	December	January	February	March	April	May	June	July	August
2020-21	0	0	0	0	0	0	93,693,004	93,326,786	93,127,831	92,727,567	91,768,236	90,888,288
2021-22	90,102,507	89,956,233	89,538,966	0	0	0	0	0	0	0	0	0

Interest Earned													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
2020-21	0	0	0	0	0	0	7,604	10,182	9,245	7,936	7,069	6,933	48,969
2021-22	5,619	5,286	5,438	0	0	0	0	0	0	0	0	0	16,343

* March 11, 2021 received \$94,200,000 from bond sale

Dickinson Independent School District
Investments by Government Pools
BOND FUND – 2016

Monthly Cash Balance By Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Texas TERM	66,950	66,951	66,952									
Total	66,950	66,951	66,952	0	0	0	0	0	0	0	0	0

Monthly Interest Earned by Government Pool													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
Texas TERM	2	1	1										4
Total	2	1	1	0	0	0	0	0	0	0	0	0	4

Dickinson Independent School District
Investments by Pools
BOND FUND – 2016

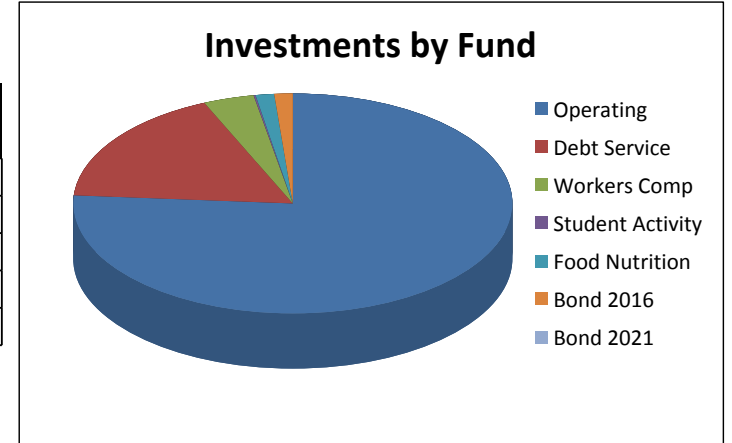
Cash Balance												
Years	September	October	November	December	January	February	March	April	May	June	July	August
2016-17	0	0	67,522,578	67,522,587	67,512,595	67,509,245	67,484,525	67,434,818	67,493,088	65,051,672	65,313,933	62,504,160
2017-18	58,917,863	54,550,766	54,437,999	48,013,391	44,261,894	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	676,192	603,278	603,301	561,786	561,809	561,829	559,726	426,628	210,948
2021-22	66,950	66,951	66,952	0	0	0	0	0	0	0	0	0

Interest Earned													
Years	September	October	November	December	January	February	March	April	May	June	July	August	Total
2016-17	0	0	0	9	8	6,650	280	293	63,749	1,122	387,260	8,602	467,973
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	629,585
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	468,961
2019-20	4,137	11,881	3,223	134	14,646	5,894	1,316	641	8,754	288	190	119	51,223
2020-21	96	80	62	53	39	24	24	23	20	14	8	6	449
2021-22	2	1	1	0	0	0	0	0	0	0	0	0	4

* 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 2016	Bond 2021
2016-2017	\$43,780,279	\$10,504,567	\$1,766,092	\$86,630	\$805,797	\$62,504,160	\$0
2017-2018	\$47,798,402	\$12,031,994	\$1,573,672	\$87,899	\$1,036,252	\$22,465,123	\$0
2018-2019	\$53,705,255	\$10,814,880	\$1,612,105	\$89,942	\$1,389,434	\$4,494,856	\$0
2019-2020	\$47,867,920	\$10,820,839	\$2,347,303	\$90,912	\$855,525	\$851,451	\$0
2020-2021	\$45,907,822	\$12,027,546	\$2,354,493	\$90,967	\$606,018	\$210,948	\$90,888,288

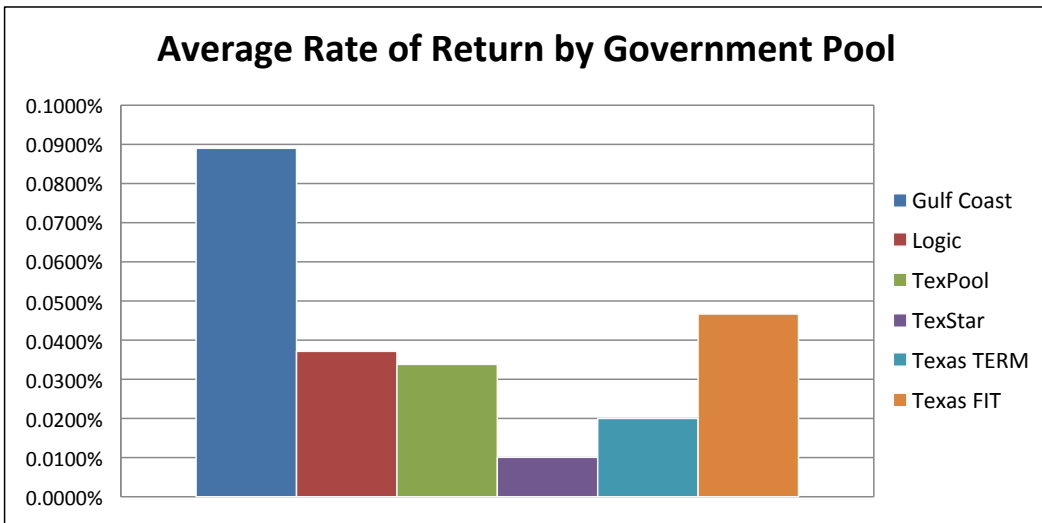


Monthly Cash Balance by Government Pool												
Pool	September	October	November	December	January	February	March	April	May	June	July	August
Logic	4,314,482	4,314,614	4,314,853	0	0	0	0	0	0	0	0	0
Texas Class	9,219,066	5,219,293	10,219,572	0	0	0	0	0	0	0	0	0
TexPool	16,057,478	16,069,014	16,071,429	0	0	0	0	0	0	0	0	0
TexStar	300,472	300,475	300,477	0	0	0	0	0	0	0	0	0
Texas TERM	38,243,776	33,251,781	33,254,688	0	0	0	0	0	0	0	0	0
Texas FIT	3,339,400	8,339,843	8,340,348	0	0	0	0	0	0	0	0	0
Total	71,474,674	67,495,020	72,501,367	0	0	0	0	0	0	0	0	0

Dickinson Independent School District
Interest Earned (Unaudited)/Investment Rate of Return
Fiscal Year 2021-2022

Earned Fiscal Year Interest - Government Pools		
Fund	Amount	Yield Rate
Operating Fund	\$26,937	Variable
Debt Service	\$237	Variable
Workers Compensation	\$29	Variable
Student Activity	\$8	Variable
Food & Nutrition Services	\$71	Variable
2016 Bonds	\$4	Variable
2021 Bonds	\$16,343	Variable
Total	\$43,629	Average 0.0406%

Average Monthly Rate of Return - Government Pools							
Month	Gulf Coast	Logic	TexPool	TexStar	Texas Class	Texas TERM	Texas FIT
September	0.0890%	0.0364%	0.0279%	0.0100%	0.0443%	0.0200%	0.0600%
October	0.0890%	0.0359%	0.0354%	0.0100%	0.0435%	0.0200%	0.0500%
November	0.0890%	0.0391%	0.0381%	0.0102%	0.0539%	0.0200%	0.0300%
December							
January							
February							
March							
April							
May							
June							
July							
August							
Average	0.0890%	0.0371%	0.0338%	0.0101%	0.0472%	0.0200%	0.0467%



**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA DOCUMENT**

Meeting Date: January 11, 2022

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 7, 2022 School Board Election for Single Member Trustee District #5 (incumbent-Corey Magliolo), Single Member Trustee District #6 (incumbent-Jessica Rodriguez), and Single Member Trustee District #7 (Incumbent – Mary Anthamatten).

Recommendation:

The Superintendent and Assistant Superintendent for Administration recommend approval of the Contract for Election Services for the May 7, 2022 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 11th day of January, 2022 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: Single Member Board Districts #5, #6, and #7

May 7, 2022
Election Date

June 18, 2022
Runoff Election Date

Early Voting will be held on **April 25-29, 2022** from 8 a.m. to 5 p.m. and **May 2-3, 2022** 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 31, 2022**. 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, 2022**, 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 21, 2022**. 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 28, 2022**. 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 18, 2022 5 p.m.**, 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 23, 2022**.

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 31, 2022**, 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 18, 2022**. 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: \$700 for up to ten contests, \$1,300 for up to 20, \$1,900 for up to 30, \$2,600 for up to 40 and \$3,200 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: \$600 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: \$48 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: up to \$500.
- m) The cost for all printed ballots (ballots by mail, sample ballots and test ballots) is \$.50 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	(281) 229-6022
Name	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 59th 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

Entity:

Carla Voelkel

PO Drawer Z

Phone:(281) 229-6022

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.

Executed this _____ day of _____, 20__.

Galveston County:

Dwight D. Sullivan
County Clerk

Entity:

Name: Carla Voelkel
(Please Print)

(Signature)

- City Manager
- Superintendent
- City Secretary
- Chair County Executive Committee
- Mayor
- President
- Other

Received and Filed:

Galveston County

Hon. Mark Henry
County Judge
Attest:

Dwight D. Sullivan
County Clerk

Date: _____

Date Copy of Agreement Furnished
to County Treasurer: _____

Date Copy of Agreement Furnished
to County Auditor: _____

**DICKINSON INDEPENDENT SCHOOL DISTRICT
BOARD AGENDA DOCUMENT**

Meeting Date: January 11, 2022

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 9, 16, 2021 and January 6, 2022
- Donation to Education Services-Dr. Kay Wijekumar
- Campus Fundraising Request-DCC
- Donation to DHS CTE-S&B Engineers & Construction
- Donation to DHS DECA-Naroda Know
- Donation to DHS FFA-Aaron Whitener
- Campus Fundraising Request-DHS c/o 2025
- December 6, 2021 Minutes
- Donation to DHS FFA-Rising Star Missionary Baptist Church, Shirley & Maurice Chance, Dayton Young, McCoy Corporation, Katherine Lees, Mexican Restaurant Inc., McRee Ford
- MOU Between DISD and Child Advocacy Center for Children of Galveston County

Recommendation:

The Superintendent recommends the Board's ratification of the above consent items.

Action Item: Yes No