

Garland Independent School District

Board of Trustees

Regular Meeting

Tuesday, December 15, 2020

Agenda

5:00 PM

I. Call to Order and Determination of a Quorum

II. Pledges of Allegiance

III. This meeting is being held in accordance by order of Governor Greg Abbott's Executive Order on September 17, 2020 and the Texas Health and Human Services. These modifications are necessary to promote the health and safety of the Garland ISD community, and to comply with governmental orders, as well as guidance from health authorities.

IV. Public Forum: Members of the public who wish to make comments may complete a Public Comment Participation Request in person at Harris Hill Administration Building or via email at BoardPublicComments@garlandisd.net prior to the start of the meeting indicated in the posting notice. The emailed comments will be read aloud at the meeting by a designated speaker. Emails should include the requester's name, address and the detailed topic to be read aloud. In addition, comments must be limited to issues that can be presented in a public forum and are directly related to the posted and noticed agenda items. Complaints about student discipline, specific student issues or personnel must be addressed through appropriate administrative channels, in accordance with the Texas Open Meetings Act and Board policy. For more information about public comment procedures, please review the Board Policy for Public Comment accessible at the following link: <https://pol.tasb.org/Policy/Code/364?filter=BED>.

V. Information Items

A. Evidence of Excellence

1. Recognize 2020 National Merit Scholarship Program Semifinalists - **Denay Taylor** 4

2. Recognize Rhodes Scholar Recipient Evan Walker - **Sherese Lightfoot** 5

B. Going the Extra Mile (GEMs)

1. Recognize Going the Extra Mile (GEM) Award Recipient Jennifer Swallow - **Sherese Lightfoot** 6

2. Recognize Going the Extra Mile (GEM) Award Recipient Mobile Support Response Team (MSRT) - Sherese Lightfoot	8
C. Receive Texas Comptroller Transparency Stars Award - Allison Davenport	10
D. Receive Equity Data Assessment Update - Linda Griffin	13
VI. Discussion Items	
A. Trustees' Report	27
1. Trustee attendance at recent district and community events	
2. Announcement of upcoming district and community events	
3. Recognition of outstanding performance by district staff and students	
4. Recognition of new programs and special activities	
5. Message from Board President	
B. Superintendent's Report	36
C. Future Agenda Items	38
VII. Consent Agenda - Consider approval of	
A. Human Resources Report	40
VIII. Action Item (Non Consent)	
A. Consider Approval of Resolution Concerning Waiver of Local Board Policy to Require Two Readings of Policy before Adoption - Lisa Ray	45
B. Consider Approval of Revisions to Board Policy BDB(LOCAL) - Lisa Ray	48
C. Consider Approval of Volta Electric Vehicle Charging Station Proposal for the Curtis Culwell Center - John Wilborn and Javier Fernandez	53
D. Consider Approval of Request to Increase Daily Rate of Pay for Substitutes - Dr. Gradyne E. Brown	61
E. Consider Approval of a Resolution for a 4- day Summer Work Schedule and Holiday Shut-Down - Dr. Gradyne E. Brown	69
F. Consider Approval of the Independently Audited Financial Statements for Fiscal Year 2020 - Allison Davenport	72
G. Consider Approval to the Process to Change the Mascot for South Garland High School - Dr. Susanna Russell and Dr. Brent Ringo	242
H. Consider Approval of Budget Transfers and Amendments to the 2020-2021 General Fund - Brandy Mayo	264
I. New Bids	
1. Contract #285-20-01 - Consider Approval of Purchase of Private Cellular Network - Matt Yeager	267
2. Contract #394-21-02 - Consider Approval of Purchase of Special Education Services & Materials - Dr. Jovan Grant-Wells	278
3. Contract #394-21-03 - Consider Approval of Purchase of Special Education Online Curriculum - Dr. Jovan Grant-Wells	282
4. Contract #486-20 - Consider Approval of Purchase of Audio Visual Equipment, Supplies and Services - Matt Yeager	286
J. Increase to Awarded Bids	

1. Contract #156-19 - Consider Approval of Increase in Awarded Amount for Time and Attendance Equipment and Services - Jason Genovese	289
2. Contract #302-18-19 - Consider Approval of Increase in Awarded Amount for Instructional Materials Online Workbooks - Dr. Jovan Grant-Wells	292
3. Contract #302-21 - Consider Approval of Increase in Awarded Amount for CTE Online Curriculum - Dr. Erika Crump	295
K. Modification to Awarded Bids	
1. Contract #207-18 - Consider Modification to HVAC Maintenance, Repair and Building Automation Services - Paul Gonzales	298
L. Discussion and Possible Action Regarding Continuation or Cancellation of Emergency Delegation of Authority to the Superintendent - Dr. Ricardo Lopez	
IX. Executive Session: Executive session will be held for purposes permitted by Texas Open Meetings Act, Texas Government Code Section 551.001 et seq.	
A. Pursuant to Texas Government Code Section 551.071, private consultation with the Board's attorney, in person or by phone, when the Board seeks the advice of its attorney about: 1) pending or contemplated litigation; 2) a settlement offer; or 3) on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.	
B. Pursuant to Texas Government Code Section 551.074, deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.	
1. Consultation and deliberation regarding administrative recommendations including; Executive Director Special Education and Director of Research Assessment and Accountability.	
2. Consultation and deliberation regarding next steps related to the resignation of Trustee Place 4.	
3. Consultation and deliberation regarding Superintendent's Summative Evaluation.	
X. Reconvene from Executive Session for action relative to items considered during Executive Session	
A. Consideration and possible action regarding administrative recommendations including Executive Director Special Education and Director of Research Assessment and Accountability.	
B. Consideration and possible action regarding next steps related to resignation of Trustee Place 4.	
XI. Adjournment	



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Evidence of Excellence Award

Agenda Section: Information Item

Administrator Responsible: Denay Taylor, Advanced Academics Facilitator

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Superintendent Goal #4 – Educational Leadership

The superintendent provides leadership and direction for an educational system that is based on desired student achievement.

Summary/Background Information:

Ten Garland ISD seniors are among just 16,000 across the nation to be named Semifinalists in the 2020 National Merit Scholarship Program. Earning this distinction through their scores on the PSAT/NMSQT, Jeremiah Abraham, Alvin Bagoisan, Alina Dam, Miral Disi, Tiffany Doan, Tisha Gautam, Zakkery Gilmore, Dean Hunt, Amy Huynh and Brandon Pham will now continue in the competition for some 7,500 National Merit Scholarships worth more than \$31 million.

Administrative Recommendations:

For your information.



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Evidence of Excellence Award

Agenda Section: Information Item

Administrator Responsible: Sherese Lightfoot, Executive Director of Communications & Public Relations

Superintendent's Goal:

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Summary/Background Information:

Lakeview Centennial High School graduate and U.S. Military Academy at West Point Cadet, Evan Walker, is one of just 32 Rhodes Scholar recipients in the nation—becoming Garland ISD's first Rhodes Scholar in the district's 100-plus year history. Cadet Walker is one of two Texans to receive the prestigious award this year. More than 2,300 students from across the globe, including 953 Americans, applied to secure the opportunity to study at the University of Oxford.

Administrative Recommendations:

For your information.



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020
Agenda Item: Going the Extra Mile (GEM) Recognition
Agenda Section: Information Item
Administrator Responsible: Sherese Lightfoot, Executive Director of Communications and Public Relations

Board Goal Objective:

OBJECTIVE A: EARLY LITERACY (Reading)

Percent of students in grade 3 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Reading.

OBJECTIVE B: EARLY LITERACY (Writing)

Percent of students in grade 4 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Writing.

OBJECTIVE C: ENGLISH LANGUAGE ACQUISITION

Percent of ELL students demonstrating English language acquisition, as measured by yearly progress indicator on the Texas English Language Proficiency Assessment System (TELPAS).

OBJECTIVE D: SCIENTIFIC UNDERSTANDING

Percent of students in grade 8 demonstrating scientific understanding as measured by Meets Grade Level performance on STAAR Science.

OBJECTIVE E: MATHEMATICAL PROFICIENCY

Percent of students demonstrating mathematical proficiency as measured by Meets Grade Level performance by the end of grade 9 on STAAR Algebra I EOC.

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal:

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information: The Going the Extra Mile (GEM) recognition is a district acknowledgement of those outstanding Garland ISD employees who display superior commitment, innovation, leadership, work ethic, accomplishments and/or initiative.

Garland ISD GEM (Going the Extra Mile) Recognition is open to any GISD employee, and anyone can nominate an employee as a GEM. Those selected are notified and recognized at a GISD Board of Trustees meeting once a month.

Jennifer Swallow, a teacher at Webb Middle School, was nominated by her students for going above and beyond every day to ensure the needs of her students are met daily.

Administrative Recommendation:

Provided for your consideration.



**Garland Independent School District
Board of Trustees**

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Agenda Section: Information Item

Administrator Responsible: Sherese Lightfoot, Executive Director of Communications and Public Relations

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Garland ISD GEM (Going the Extra Mile) Recognition is open to any GISD employee, and anyone can nominate an employee as a GEM. Those selected are notified and recognized at a GISD Board of Trustees meeting once a month.

Our Mobile Support Response Team (MSRT) was nominated by Garland ISD Area Directors for going above and beyond every day to ensure the success of our students and providing support to GISD campuses.

Administrative Recommendation:

Provided for your consideration.



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Receive Texas Comptroller Transparency Stars Award

Agenda Section: Information Item

Administrator Responsible: Ms. Allison Davenport
Executive Director of Finance

Board Goal Objective:

Not Applicable.

Superintendent's Goals:

Superintendent Goal #2 – Fiscal Responsibility

Ratings inputted for the Measured Analysis Goals are only a point of reference for trustee rating as each board member has the autonomy to change the rating. Measured Analysis Ratings will follow the state accountability factors for rounding.

Superintendent Goal #3 – Board Relations

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

I am pleased to inform you that the Garland Independent School District has earned a Transparency Stars Award in the area of Debt Obligations. The Texas Comptroller's website now displays our award status. Attached is our Transparency Stars Award Certificate.

This agenda item will be presented to the Finance and Audit Committee for review on December 8, 2020.

Administrative Recommendations:

Provided for your information.

November 5, 2020

Ms. Allison Davenport
Executive Director of Finance
Garland Independent School District
501 S. Jupiter Road
Garland, Texas 75042-7108

Dear Ms. Davenport:

I am pleased to inform you that Garland Independent School District has earned a Transparency Stars Award in the area of Debt Obligations. Our website now displays your award status and the link you submitted in your application. Enclosed is your Transparency Stars Award Certificate. You will also receive a digital Transparency Stars seal you may post on your website.

Note that you are required to maintain and update your transparency content to retain your Star. Comptroller staff will perform regular checks of your site.

Congratulations on your success in demonstrating exemplary efforts toward financial transparency.

Sincerely,



Glenn Hegar

Enclosure





Transparency Stars

The Texas Comptroller of Public Accounts
awards the **Garland ISD** the
Debt Obligations Star

for exemplary efforts in creating financial transparency around public debt. The Transparency Stars program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. These efforts provide citizens with clear, consistent information about public spending in user-friendly formats.



November 5, 2020





Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Equity Data Assessment Update

Agenda Section: Information Item

Trustee Responsible: Linda Griffin

Board Goal Objective:

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OBJECTIVE E: MATHEMATICAL PROFICIENCY

Percent of students demonstrating mathematical proficiency as measured by Meets Grade Level performance by the end of grade 9 on STAAR Algebra I EOC.

OBJECTIVE F: POSTSECONDARY READINESS (SAT Exams)

Percent of students demonstrating postsecondary readiness exam success, as measured by meeting college ready benchmarks through 11TH grade SAT School Day.

OBJECTIVE G: POSTSECONDARY READINESS (AP Exams)

Percent of students demonstrating postsecondary readiness exam success, as measured by AP exams with qualifying criterion scores.

OBJECTIVE H: STUDENT MANAGEMENT

Percent of discretionary exclusionary consequences as measured by ISS, OSS, and DAEP.

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Superintendent Goal #2 – Fiscal Responsibility

Ratings inputted for the Measured Analysis Goals are only a point of reference for trustee rating as each board member has the autonomy to change the rating. Measured Analysis Ratings will follow the state accountability factors for rounding.

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Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

Trustees will receive an update on the Equity Data Assessment. Attached is a copy of the resolution, the NYU data request letter, the NYU training sessions norms and a status report.

The analysis of GISD data will identify the root causes of disproportionality in an effort to improve student outcomes for all.

Administrative Recommendations:

Provided for your information only.

Resolution for Districtwide Equity Assessment in Garland ISD

WHEREAS, the Garland Independent School District exists as a diverse community with a shared vision that serves to provide an exceptional education to all its students; and

WHEREAS, the student population of Garland ISD consists of 50.8% Hispanic, 18.7% White, 17.4% African American, 9.0% Asian, 2.4% Two or more, 1.6% American Indian, 0.1% Pacific Islander; and Economically Disadvantaged 60.6%; and

WHEREAS, Garland ISD recognizes that equity is necessary especially for our Black community and Black youth, it is important that we address the disparities as they relate to race, health, social justice and education; and

WHEREAS, student voices are powerful and must be heard to ensure the District always considers diversity, equity and inclusion; and

NOW, THEREFORE, BE IT RESOLVED that the Board will approve a firm to assist the District in addressing these disparities and identify additional areas by conducting an equity assessment;

BE IT FURTHER RESOLVED, the Board of Trustees will receive specialized training in the areas of diversity, equity and inclusion to equip them in their role governing the District's educational transformation;

BE IT FURTHER RESOLVED, that the District shall, within 20 days of the approval of the RFP, create a task force and provide required training in assisting the firm with data collection and analysis. The task force will

develop a detailed, multi-year implementation plan and provide quarterly progress reports to the Board;

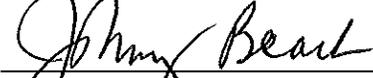
BE IT FURTHER RESOLVED, that the Equity Policies will be developed and approved thus affecting our practices and procedures;

BE IT FURTHER RESOLVED, that the District will commit time and resources to implement training and continuous professional development to build cultural competency, foster inclusiveness, engage in courageous conversations with the GISD Community and encourage student voice;

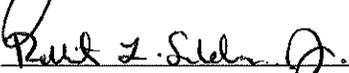
AND TO THIS END, the Board will direct this equity journey to improve and advance this district into a culture of excellence because we are **GISD Strong!**

Approved the 23rd day of June 2020 by

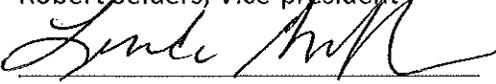
Board Members



Johnny Beach, President



Robert Selders, Vice-president



Linda Griffin, Assistant Secretary



Larry Glick



Jed Reed



Wes Johnson

Attest:



James Miller, Secretary

NYU Metro Center's Innovations in Equity and Systemic Change (IESC)

Initial Data Request Letter

Dr. Babetta Hemphill
Garland ISD

Dear Dr. Hemphill:

On behalf of Innovations in Equity and Systemic Change (IESC) at the Metropolitan Center for Research on Equity and the Transformation of Schools (Metro Center), I am writing to request the following discipline, academic and (include other - financial data). Disproportionality is often driven by the intersection between district and school **policies** and **practices**, and practitioner's **beliefs**. Thus, IESC requests the following data to drive the identification of root cause(s) connected to disproportionality and to ultimately measure the district's growth over a period of time in addressing the disparities. Please share the following requested variables in the attached templates by **Monday, October 19, 2020**.

MONITORING DISPROPORTIONALITY THROUGH DATA ANALYSIS

Please provide the following data for the 2018-2019 and 2019-2020 school years respectively:

1. Staff Count:
 1. Staff employment
 - a. Race
 - b. Ethnicity
 - c. Gender
 - d. Number of years of service with the school district
 - e. Specialized staff, e.g., counselors, special education staff
 - f. Ratio of Student Classified into special education to staff
2. District Enrollment data at the **student level** (years 2018-19 and 2019-20 respectively) by:
 1. Student ID (**please do not include student name**)
 2. Race
 3. Ethnicity
 4. Grade level
 5. IEP status
 6. IEP Classification type
 7. Gender
 8. FRPL

9. ELL status
10. School building (this information can be sent in the aggregate if easier for the district)
11. Choice/Magnet Programs (Yes/No)
12. Gifted/Talented Enrollment (Yes/No)

3. CSE/Special Education referrals (years 2018-19 and 2019-20 respectively) by:

1. Student ID (***please don't include student name***)
2. Race
3. Ethnicity
4. Grade level
5. Classified (Yes/No)
6. Classification Type
7. Gender
8. ELL status
9. FRPL
10. School building where referral was generated

4. CSE/Special Education Declassifications (years 2018-19 and 2019-20 respectively) by:

1. Student ID (***please don't include student name***)
2. Race
3. Ethnicity
4. Grade level
5. Declassification category (*from which the student has been declassified from during the year 2018-19 and 2019-20 respectively*)
6. Gender
7. ELL status
8. FRPL
9. School building where referral was generated

5. Disciplinary Referrals at the **student level** (years 2018-19 and 2019-20 respectively) by:

1. Student ID (***please don't include student name***)
2. Incident ID (*ID related to the disciplinary incident and the related outcome*)
3. Race
4. Ethnicity
5. Grade level

6. Referral Category (For example: Insubordination, Tardiness, Minor Alterations, and Assault etc.)
 7. Gender
 8. IEP status
 9. School building where referral was generated
6. Disciplinary Outcomes at the **student level** (years 2018-19 and 2019-20 respectively) by:
1. Student ID (***please don't include student name***)
 2. Incident ID (*ID related to the disciplinary incident and the related outcome*)
 3. Race
 4. Ethnicity
 5. Grade level
 6. Outcome Type (For example: In school suspension, Detention, Parent Contacted, Removal from activities, OSS etc.)
 7. Outcome Duration (if applicable) (For example: OSS for ten days)
 8. Gender
 9. IEP status
 10. School building where the outcome was determined
7. Academic Achievement Data at the **student level** (years 2018-19 and 2019-20 respectively) by:
1. Student ID (***please don't include student name***)
 2. Race
 3. Ethnicity
 4. Grade level
 5. IEP status
 6. IEP Classification type
 7. Gender
 8. School building where the student is enrolled

Please share the above information for the following academic categories:

1. Annual report card grades
 - a. English
 - b. Math's
 - c. Science
 - d. Social Studies
 - e. Electives (at the HS level only)

2. Benchmark Assessments (e.g., STAR Early Literacy, STAR Math, and STAR Reading, Fountas and Pinnel, Aimsweb Reading, Aimsweb Math)
3. AP Classes Enrollment
4. Honors Enrollment
5. IB Enrollment
8. ELA/Math Benchmarks
9. Annual Graduations (see excel spreadsheet description) ((HS only)
10. Drop-outs (see excel spreadsheet description)
11. Credit accumulation (HS only)

12. *Sport, Music and Art participation (years 2018-19 and 2019-20 respectively) by:*

1. Student ID (please do not include student name)
2. Race
3. Ethnicity
4. Grade level
5. IEP status
6. IEP Classification type
7. Gender
8. FRPL
9. ELL status
10. School building
11. Enrollment in Sports
12. Enrollment in Music
13. Enrollment in Arts

13. *Student Attendance Data (years 2018-19 and 2019-2020 respectively) by:*

1. Student ID (***please do not include student name***)
2. Race
3. Ethnicity
4. Grade level
5. IEP status
6. IEP Classification type
7. Gender
8. FRPL
9. ELL status
10. School building
11. Total number of school days
12. Number of days student was present

13. Student received Out of School Suspension (Yes/No)
14. Does the student require transportation to get to school (Yes/No)

Additionally, please provide the following information for the Organization Resource Assessment (*years 2018-19 and 2019-20 respectively*):

1. Sources of School Funding
 - a. Federal funding
 - i. IDEA, part B: Special Education**
 - ii. ESSA funding**
 - iii. Other Title funding, for example: (Share all applicable)
 1. Title I, part A: Low-income students
 2. Title II, part A: Teacher Quality
 3. Title III, part A: English Language acquisition
 4. Other Title Relevant Funding
 - b. State Funding
 - i. Student per pupil funding
 - ii. Others (if any)
 - c. Other Local funding sources
 - d. Grants
 - e. Other non-monetary sources (if any)
2. Expenses
 - a. School Level
 - i. Type of expenses
 - ii. Amount
 - iii. Specific conditions (if applicable)
 - b. District Level
 - c. Other Indirect costs and expenses
3. Resource allocations
 - a. School Level
 - b. District level
 - c. Others
4. School staff salary, and scale criteria
5. Various School programs and associated costs of school programs
 - a. FRPL
 - b. Choice and Magnet Schools
 - c. Other Programs
6. Following Financial Statements:

- a. Balance Sheet
- b. Income Statement
- c. Cash-flow statement
- d. Statement of changes in Equity

PLEASE NOTE:

As per the data sharing agreement, the student level data will be kept secure and confidential, and will not be shared with anyone outside of NYU Metro Center's IESC. A separate data sharing agreement has been attached.

If you are unable to provide the data in a single file, please send in multiple files, as long as each file provides consistent (matching) **of Student ID numbers**. Please make sure all files are in a Microsoft Excel or Access compatible format and email it to Ms. Jaspreet Kaur (kaur.jaspreet@nyu.edu)

POLICIES AND PRACTICES (years 2018-19 and 2019-20 respectively):

Please provide us with copies of the following documents:

1. District Special Education citation letter (Indicator 4, 9 or 10) (if applicable)
2. District compliance self-review outcomes (e.g., ESSA, Office of Special Education Self-Reviews)
3. District and School Code of Conduct
4. District and School (if applicable) Mission Statement or Staff Handbooks
5. District and School (if applicable) Disciplinary and Special Education Referral Forms
6. PBIS, RtI and/or Multi-Tiered System of Support (MTSS) manuals
7. District Assessment Calendar
8. Board Policy
9. Professional Development Calendar
10. District Equity Plan
11. K-12 ELA and Math Curriculum
12. Materials and Resources - Teacher Recruitment Process
13. Enrollment criteria for choice/magnet schools, and gifted and talented programs
14. Enrollment criteria for AP/Honors course enrollment
15. Family and Community Engagement Policy and Plans

If you have any questions or concerns, kindly reach out to **Ms. Jaspreet Kaur** at **kaur.jaspreet@nyu.edu**

Training Session Norms



Contract

- +Check your technology - place your full attention on the meeting
- +What's said here stays here: What's learned here leaves here
- +Be respectful of each other's background
- +Consider your way, my way, and the third way
- +Be transparent with each other-willing to be vulnerable
- +Listen with respect
- +Struggle together
- +Participate and remain engaged
- +Push your growing edge
- +Consider what's in it for me
- +Expect to experience discomfort
- +Speak your truth and keep it real
- +Try not to take it personally
- +Intent vs. Impact
- +Confidentiality



NYU STEINHARDT

Listen with Respect

- +Engaged in what is being said, demonstrated through body language, paraphrasing
- +Eye contact (discussed cultural variation/meaning of eye contact)
- +Listen to understand, listen to what was said, not to try to solve my problem
- +Brave vs. safe

EQUITY DATA ASSESSMENT RESOLUTION UPDATE

EQUITY TASK FORCE PROGRESS REPORT

COMPLETED TASKS:

1. Approval of Equity Assessment Resolution
2. Conducted the RFP
3. Identification of Equity Assessment Firm - NYU (\$73,500)
4. NYU Information – Board Highlights
5. Formation of the Equity Task Force
6. Conducted Task Force Orientation (2 sessions)
7. Development of Task Force Training Calendar (10/29; 11/17; 12/1; 1/15; 1/28; 2/6)
8. Reviewed NYU Data Request with District's Executive Team and Technology
9. Collected district data for 2 years (2018-2019; 2019-2020)
10. Sent Data to NYU
11. Completed 3 six-hour training sessions
12. Board Update on Districtwide Equity Assessment Report (12/15)

PENDING TASKS:

1. Ongoing Board Updates
2. Taskforce Introductions – Team GISD (12/17)
3. Staff Survey Data Collection and Analysis
4. On-going taskforce training
5. Board Training (1/ or 2/3)-2pm – 5pm ***
6. Conduct Focus Groups
7. Form District sub-committees (students, parents, community, staff)
8. Review Policies and Practices
9. Review of Data (student level, finances, policies, practices)
10. Formation of Districtwide Equity Assessment Draft Report
11. Present Districtwide Equity Assessment Draft Report to the Board
12. Finalize Board equity priorities
13. Development of district's 3-year equity implementation plan with deadlines
14. Develop and Implement Districtwide Staff Training Schedule
15. Develop an on-going districtwide equity monitoring plan and training plan

***Board training date needs to be selected by 12/15

“Not everything that is faced can be changed, but nothing can be changed until it is faced”

James Baldwin

December 15, 2020



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Trustees' Report

Agenda Section: Discussion Item

Administrator Responsible: Dr. Ricardo López
Superintendent

Board Goal Objective:

OBJECTIVE A: EARLY LITERACY (Reading)

Percent of students in grade 3 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Reading.

OBJECTIVE B: EARLY LITERACY (Writing)

Percent of students in grade 4 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Writing.

OBJECTIVE C: ENGLISH LANGUAGE ACQUISITION

Percent of ELL students demonstrating English language acquisition, as measured by yearly progress indicator on the Texas English Language Proficiency Assessment System (TELPAS).

OBJECTIVE D: SCIENTIFIC UNDERSTANDING

Percent of students in grade 8 demonstrating scientific understanding as measured by Meets Grade Level performance on STAAR Science.

OBJECTIVE E: MATHEMATICAL PROFICIENCY

Percent of students demonstrating mathematical proficiency as measured by Meets Grade Level performance by the end of grade 9 on STAAR Algebra I EOC.

OBJECTIVE F: POSTSECONDARY READINESS (SAT Exams)

Percent of students demonstrating postsecondary readiness exam success, as measured by meeting college ready benchmarks through 11TH grade SAT School Day.

OBJECTIVE G: POSTSECONDARY READINESS (AP Exams)

Percent of students demonstrating postsecondary readiness exam success, as measured by AP exams with qualifying criterion scores.

OBJECTIVE H: STUDENT MANAGEMENT

Percent of discretionary exclusionary consequences as measured by ISS, OSS, and DAEP.

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Superintendent Goal #2 – Fiscal Responsibility

Ratings inputted for the Measured Analysis Goals are only a point of reference for trustee rating as each board member has the autonomy to change the rating. Measured Analysis Ratings will follow the state accountability factors for rounding.

Superintendent Goal #3 – Board Relations

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

Superintendent Goal #4 – Educational Leadership

The superintendent provides leadership and direction for an educational system that is based on desired student achievement.

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

Trustees report to other trustees, the administrative staff and the public of activities that impact the Board's governance of the District. Trustees may report on the following subjects:

1. Trustee attendance at recent district and community events.
2. Announcement of upcoming district and community events.
3. Recognition of outstanding performance by district staff and students.
4. Recognition of new programs and special activities.
5. Message from Board President.

Administrative Recommendations:

For discussion.

December 14, 2020 - December 20, 2020

December 2020

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2021

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Monday, December 14

Tuesday, December 15

5:00pm - 7:00pm Board Meeting (Board Room) - Mechelle Hogan ↻

Wednesday, December 16

Thursday, December 17

Friday, December 18

Saturday, December 19

Sunday, December 20

12:00am Winter Break →

December 21, 2020 - December 27, 2020

December 2020

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2021

Su	Mo	Tu	We	Th	Fr	Sa
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Monday, December 21

< Winter Break >

Tuesday, December 22

< Winter Break >

Wednesday, December 23

< Winter Break >

Thursday, December 24

< Winter Break >

Friday, December 25

< Winter Break >

Saturday, December 26

< Winter Break >

Sunday, December 27

< Winter Break >

December 28, 2020 - January 3, 2021

December 2020

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2021

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Monday, December 28

< Winter Break >

Tuesday, December 29

< Winter Break >

Wednesday, December 30

< Winter Break >

Thursday, December 31

< Winter Break >

Friday, January 1

< Winter Break >

Saturday, January 2

< Winter Break >

Sunday, January 3

< Winter Break >

January 4, 2021 - January 10, 2021

January 2021

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Monday, January 4

< 12:00am Winter Break

Tuesday, January 5

Wednesday, January 6

Thursday, January 7

Friday, January 8

Saturday, January 9

Sunday, January 10

January 11, 2021 - January 17, 2021

January 2021							February 2021							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
					1	2			1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13	
10	11	12	13	14	15	16	14	15	16	17	18	19	20	
17	18	19	20	21	22	23	21	22	23	24	25	26	27	
24	25	26	27	28	29	30	28							
31														

Monday, January 11

Tuesday, January 12

- 3:00pm - 3:50pm Facilities Committee Meeting** (Board Room) - Mechelle Hogan 
- 4:00pm - 5:50pm Finance and Audit Committee Meeting** (Board Room) - Mechelle Hogan 
- 6:00pm - 7:50pm District Affairs Committee Meeting** (Board Room) 

Wednesday, January 13

Thursday, January 14

Friday, January 15

Saturday, January 16

Sunday, January 17

January 18, 2021 - January 24, 2021

January 2021

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Monday, January 18

Martin Luther King Day (United States)

Tuesday, January 19

Wednesday, January 20

Thursday, January 21

Friday, January 22

Saturday, January 23

Sunday, January 24

12:00am TASA Midwinter ->

January 25, 2021 - January 31, 2021

January 2021						February 2021							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
					1	2		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28						
31													

Monday, January 25

☐ < TASA Midwinter >

Tuesday, January 26

☐ < TASA Midwinter >

☐ 5:00pm - 7:00pm Board Meeting (Board Room) - Mechelle Hogan ↻

Wednesday, January 27

☐ < 12:00am TASA Midwinter

Thursday, January 28

Friday, January 29

Saturday, January 30

Sunday, January 31



Garland Independent School District Board of Trustees

Date of Meeting:	December 15, 2020
Agenda Item:	Superintendent's Report
Agenda Section:	Discussion Item
Administrator Responsible:	Dr. Ricardo López Superintendent
Board Goal Objective:	

OBJECTIVE A: EARLY LITERACY (Reading)

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Superintendent Goal #1 – Student Results

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Superintendent Goal #2 – Fiscal Responsibility

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Superintendent Goal #3 – Board Relations

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Superintendent Goal #4 – Educational Leadership

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Superintendent Goal #5 – District Management

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Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

Dr. López will provide an update on District and community events.

Administrative Recommendations:

Provided for your information and discussion.



Garland Independent School District Board of Trustees

Date of Meeting:	December 15, 2020
Agenda Item:	Future Agenda Items
Agenda Section:	Discussion Item
Administrator Responsible:	Dr. Ricardo López Superintendent
Board Goal Objective:	

OBJECTIVE A: EARLY LITERACY (Reading)

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Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

Trustees may submit items to be placed on future Board Meeting agendas.

Administrative Recommendations:

For discussion.



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020
Agenda Item: Human Resources Report
Agenda Section: Consent Agenda
Administrator Responsible: Dr. Gradyne Brown
Assistant Superintendent Human Resources

Board Goal Objective:

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

Please see attached recommendations for the new personnel, terminations, leaves of absence, and resignations for the 2020-21 school year.

Administrative Recommendations:

Administration recommends approval.

PERSONNEL ADMINISTRATION
RECOMMENDED PROFESSIONAL PERSONNEL

New Hires						
Name	Exp	College	Degree	Job Title	School/Dept.	Effective Date
Aeschbacher, Austin	7	UT - Arlington	MEd	Teacher - 2nd Grade	Stephens Elem.	1/4/2021
		Baylor Univ.	BM			
Arzola, Diana	0	A&M - Commerce	BS	Teacher - 3rd Grade	Weaver Elem.	12/7/2020
Banks, Erica	0	TX Tech. Univ.	BS	Teacher - Science	Lakeview Cent. H.S.	1/4/2021
Biddix, Mikayla	0	A&M - Commerce	BA	Teacher - 2nd Grade	Roach Elem.	1/4/2021
Boyd, Laurie	4	A&M - Commerce	MS	Teacher - Special Ed.	Hudson M.S.	1/4/2021
		A&M - Commerce	BAAS			
Bryner, Lively	1	TX State Univ.	BS	Teacher - Technology Ed.	Rowlett H.S.	11/30/2020
Chavez, Arieana	0	A&M - Commerce	BS	Teacher - 5th Grade	Golden Meadows Elem.	1/4/2021
Conde-Jahn, Aura	30	SMU	MS	Teacher - 1st Grade Bilingual	Spring Creek Elem.	1/8/2021
		SMU	BS			
Davis, Jordan	0	UNT	BA	Teacher - Music	Kimberlin Academy	1/4/2021
Esquivel, Annabel	0	UNT	BA	Teacher - 2nd Grade Bilingual	Daugherty Elem.	1/4/2021
Evans, Doward	4	Southeastern LA Univ.	BS	Teacher - PE	Carver Elem.	1/4/2021
Grimes, Sarah	0	UNT	BA	Teacher - 5th Grade	Northlake Elem.	1/4/2021
Langston, Barbara	8	Lamar Univ.	MEd	Teacher - Dyslexia	Special Ed.	1/4/2021
		Northwood Univ. (MI)	BBA			
Nguyen, Thuy	11	Walden Univ.	MS	Teacher - Testing Advisor	North Garland H.S.	11/30/2020
		Univ. of Louisiana	BS			

PERSONNEL ADMINISTRATION
RECOMMENDED PROFESSIONAL PERSONNEL

ONEil, Seth	0	SMU	BM	Teacher - Music	Liberty Grove Elem.	1/4/2021
Poindexter, Alyson	0	A&M - Commerce	BS	Teacher - Science	CC@Brandenburg	11/30/2020
Spradley, Ryan	0	UNT	BM	Teacher - English	Lakeview Cent. H.S.	12/10/2020
Tilley, Nathaniel	0	LA State Univ.	BS	Teacher - Math	Rowlett H.S.	1/4/2021
Administrative New Hires						
Administrative Appointments/Transfers						
Name		Current Position		Recommended Position		Effective Date

PERSONNEL ADMINISTRATION
RECOMMENDED TERMINATIONS, RESIGNATIONS, AND RETIREMENTS

<u>Name</u>	<u>Job Title</u>	<u>School/Dept.</u>	<u>Experience</u>	<u>Reasons</u>	<u>Effective Date</u>
Barck, Catherine M.	Technology Coordinator	Planning, Imple. & Support	39 years/23 with GISD	Retirement	1/29/2021
Brennen, Joanne D.	Librarian	Steadham Elem.	34 years with GISD	Retirement	12/18/2020
Chan, Peter	Early Childhood Coordinator	Teaching & Learning Dev.	29 years/20 with GISD	Retirement	12/18/2020
Dari Largaia, Yanina M.	Teach/Dyslexia Bilingual	Special Education	14 years/2 with GISD	Resignation/ Other	11/20/2020
Elliott, Candice R.	Teach/Cert. Nursing Asst.	Gilbreath-Reed CTC	7 years/3 with GISD	Resignation/ Other	12/9/2020
Hooper, Glenda C.	Campus Facilitator	Special Education	25 years/5 with GISD	Retirement	1/29/2021
Hudson, Elda M.	Nurse	Memorial Pathway	6 years with GISD	Resignation/ Career Change	12/18/2020
Krecklow, Carolyn M.	Teach/Art	Bradfield Elem.	7 years/5 with GISD	Resignation/ Other	2/5/2021
Metzinger, Kathryn C.	Principal	Northlake Elem.	36 years/33 with GISD	Retirement	1/29/2021
Oberkrom, Corinne T.	Teach/4th Grade	Watson MST	2 years with GISD	Resignation/ Health Reasons	1/7/2021
Robinson, John M.	Teach/Asst. Band	Sachse H.S.	24 years/14 with GISD	Deceased	12/5/2020
Schmidt, Kimberly A.	Diagnostician	Special Education	6 years/3 with GISD	Resignation/ Personal	11/16/2020
Viernes, Jonelle R.L.	Instructional Coach Title I	Sellers M.S.	21 years/18 with GISD	Resignation/ Professional Dev.	12/16/2020
Wickboldt, Chanley A.	Teach/Special Ed. Resource	Sam Houston M.S.	6 years/5 with GISD	Resignation/ Career Change	12/18/2020
Wilson, Jerald P.	Asst. Principal	South Garland H.S.	13 years/2 with GISD	Resignation/ Other TX School	12/11/2020
Withrow, Sherry A.	Teach/3rd Grade	Cooper Elem.	21 years with GISD	Retirement	6/9/2021
Professional Resignation/Retirements:		Approved to Date:	118		

PERSONNEL ADMINISTRATION
RECOMMENDED TERMINATIONS, RESIGNATIONS, AND RETIREMENTS

		Current:		16	
B. Support Personnel					
Name	Job Title	School/Dept.	Experience	Reasons	
Beltran-Cisneros, Lupita	Enrollment Ctr. Advisor	Student Services	14 years with GISD	Resignation/ Personal	1/7/2021
Mouton, Dhana L.	Secretary/Project Clerk Title I	Federal Programs Admin.	28 years with GISD	Resignation/ Other TX School	12/4/2020
Singletary, June A.	CTA	Freeman Elem.	25 years with GISD	Deceased	11/12/2020
ParaProfessional Resignation/Retirements:		Approved to Date:		6	
		Current:		3	
*Date change					
Other TX School - has informed us of taking a position at another Texas school district					
Personal - used at the discretion of the employee and no specific reason given or shared					
Career Change - has informed us of taking a position outside of education					



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Resolution Concerning Waiver of Local Board Policy to Require Two Readings of Policy before Adoption

Agenda Section: Action Item

Administrator Responsible: Lisa Ray
General Counsel

Summary/Background Information:

On November 17, 2020, the Garland ISD Board of Trustees adopted changes to its Board Operating Procedures. The proposed changes to BDB Local align with the changes adopted in the Board Operating Procedures

This waiver of the dual reading requirement in BF (Local) is limited to this particular policy.

Administrative Recommendations:

The Resolution Concerning waiving the local policy requirement to first present local policies as a discussion Item is presented for your approval.

**BOARD OF TRUSTEES
GARLAND INDEPENDENT SCHOOL DISTRICT**

**RESOLUTION CONCERNING WAIVING
LOCAL POLICY REQUIREMENT TO FIRST PRESENT
BOARD POLICY CE (LOCAL) AS A DISCUSSION ITEM**

State of Texas

§

County of Dallas

§

§

WHEREAS, the Garland Independent School District Board of Trustees has adopted policies BF (Legal) and (Local) to address matters of law and local discretion regarding how Board Policies are presented for adoption and approval at Garland ISD; and

WHEREAS, the Garland Independent School District Board of Trustees local policy require that proposed policies or revisions to policy shall be first presented to the Board as discussion items; and

WHEREAS, the Garland Independent School District Board of Trustees local policy requires that formal adoption of new or revised local policies shall not occur earlier than the next meeting of the Board after discussion; and

WHEREAS, as of January 2019, the Garland Independent School District Board of Trustees has adopted policy BE (Local) reducing the number of board meetings a month from two to one.

WHEREAS, Garland Independent School District Board policy BF Local would not allow the District to have two readings of BDB (Local) before the end of the month and the beginning of the new year to outline the committee structure; therefore,

NOW, THEREFORE, BE IT RESOLVED,

1. Since January 2019, Garland Independent School District Board of Trustees adopted policies BDB (Local) and BE (Local), which outline that Committee meetings occur on the second Tuesday of the month and Board meetings only occur once a month.
2. BDB (Local) is being presented to the Board after the December Committee meetings, and for the sake of efficiency and compliance with the newly revised Board Operating Procedures adopted by the Board of Trustees, this policy should be adopted and approved at the Board meeting on December 15, 2020 prior to the holiday break.

[The rest of this page left intentionally blank]

3. This waiver is just for the adoption of BDB (Local) for this meeting and will not apply to future versions which may be provided for Board adoption.

PASSED, APPROVED AND ADOPTED BY THE BOARD OF TRUSTEES OF THE GARLAND INDEPENDENT SCHOOL DISTRICT, DALLAS COUNTY, TEXAS on the 15TH day of December, 2020.

Garland ISD Board of Trustees

Attest:

Robert Selders
Garland ISD Board President

Wes Johnson
Garland ISD Board Secretary

[The rest of this page left intentionally blank]



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Discuss and Adopt Changes to BDB (Local)

Agenda Section: Action Item

Administrator Responsible: Lisa Ray

Superintendent's Goal:

Superintendent Goal #3 – Board Relations

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

The revisions to BDB (Local) align the policy to the committee structure outlined in the current Board Operating Procedures adopted by the Garland ISD Board of Trustees on November 17, 2020.

Administrative Recommendations: Administration recommends approval.

Board Committees

Standing
Committees

The Board President shall appoint Trustees to the following standing committees: Finance, Facilities and District Affairs.

The Board President shall name three Board members to serve on each committee, with one of the three Board members serving as committee chair. The Board may have the following standing committees, as determined by the Board President or approved by four members of the Board. The Board President shall not serve as committee member and shall not be a committee chair, as to allow the Board President to resolve any Board conflicts:

*Finance and
Audit Committee*

The Board President shall name three Board members to serve on the Finance and Audit Committee and appoint one of the members as the chairperson.

The function of the Finance Committee shall be to counsel and work collaborate with the Superintendent and staff in the formulation of recommendations to the Board in the following areas:

Finance

1. EFor finance, establish financial performance goals and the process for the Board to monitor:
 - a. Overall stewardship of District funds;
 - b. Financial reporting and management;
 - c. Budget development and monitoring; and
 - d. Internal controls.

Internal Audit

2. For an internal audit:
 - a. Assist the Board in discharging its oversight responsibility;
 - b. Review, revise, and approve the internal audit plan for the upcoming year;
 - c. Meet periodically with the internal auditor and review all reports and direct corrective action or improvements, if necessary and consistent with the Texas Open Meetings Act;
 - d. Review communications from the internal auditor; and
 - e. Receive updates on the implementation of internal audit recommendations.

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(LOCAL)

*Facilities
Committee*

~~The Board President shall name three Board members to serve on the Facilities Committee and appoint one of the members as the chairperson.~~

The function of the Facilities Committee shall be to counsel and work with the Superintendent and staff in the formulation of recommendations to the Board in the following areas:

1. Architect selection;
2. New school sites;
3. Bond programs;
4. New buildings;
5. Renovations;
6. Security;
7. Maintenance and custodial services; and
8. Use of school facilities by community groups.

*District Affairs
Committee*

~~The District Affairs Committee shall be composed of three Board members.~~

The function of the District Affairs Committee shall be to counsel and work with the Superintendent and staff in the formulation of recommendations to the Board in:

1. Instructional matters related to policy;
2. Personnel matters related to policy;
3. Extracurricular activities; and
4. Desegregation plans.

**Special Committees /
Additional
Committee
Assignments**

The Board President may appoint additional special committees as necessary to fulfill specific assignments. Special committees shall report their findings to the Board and shall be dissolved upon completion of the assigned task or vote of the Board.

The Board President may also assign additional matters to the appropriate standing committee.

Procedures

Administrative
Participation

The Superintendent or designee shall attend all committee meetings.

Transacting
Business

Committees may transact business only within specific authority granted by the Board. Recommendations from a committee shall

be referred to the full Board in regular or special session for approval and for entry into the minutes as a public record.

**Functions of
Committees**

The function of committees shall be fact-finding, deliberative, and advisory but not administrative. Presentations and future agenda items will also be reviewed and discussed at each committee meeting.

Committees ordinarily shall assist the Board by preparing policy alternatives and implications for Board deliberation. In keeping with the Board's broader focus, Board committees shall normally not have direct dealings with current staff operations, and their expectations and authority shall not conflict with authority delegated to the Superintendent. Committees shall not speak or act for the Board, except when formally given such authority for specific and time-limited purposes, and cannot exercise authority over staff.

Committee Meetings

Committee meetings shall be held on the second Tuesday of the month. In consultation with the Board President, the Superintendent or designee shall determine the time and order of the committee meetings to best accommodate the schedule of Board members and administration, and may change the date, time, and location with proper notice.

In the course of a duly posted and called committee meeting, non-committee Board members may provide input for the committee's consideration if recognized by the committee chairperson. Non-committee Board members shall not participate in any closed session committee meeting without consent of the committee.

Committee meetings shall be recorded, ~~and~~ posted and noticed in accordance with Texas Open Meetings Act.

**Board Advisory
Groups**

The Board President shall appoint Trustees to the following Board Advisory Groups: Agenda Review, Policy and Internal Audit. Each Advisory Group shall support the Superintendent and/or designee(s) with recommendations for Board review at committee meetings or regularly scheduled meetings.

Agenda Review

The function of the Agenda Review Advisory Group shall be to collaborate with the Superintendent in the formulation of the agenda for regular board meetings

Policy Review

The function of the Policy Review Advisory Group shall be to collaborate with the Superintendent and/or designee(s) in the review of local and legal policies and review of Board Operating Procedures.

Internal Audit

The function of the Internal Audit Advisory Group shall be to collaborate with the Superintendent and staff in the formulation of recommendations to the Board in the following areas:

1. Assist the Board in discharging its oversight responsibility;
2. Review, revise, and approve the internal audit plan for the upcoming year;
3. Meet periodically with the internal auditor and review all reports and direct corrective action or improvements, if necessary and consistent with the Texas Open Meetings Act;
4. Review communications from the internal auditor; and
5. Receive updates on the implementation of internal audit recommendations.



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Volta Electric Vehicle Charging Station Proposal for the Curtis Culwell Center

Agenda Section: Action Item

Administrator Responsible: Mr. John Wilborn
Executive Director of the Curtis Culwell Center

Mr. Javier Fernandez
Director of Facilities Planning and Construction Services

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #3 – Board Relations

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

The Curtis Culwell Center has the opportunity to generate revenue through a lease agreement for two electric vehicle charging stations. Mr. Wilborn and Mr. Fernandez will provide a presentation related to this lease agreement.

This agenda item was presented to the Facilities Committee for review on December 8, 2020.

Administrative Recommendations:

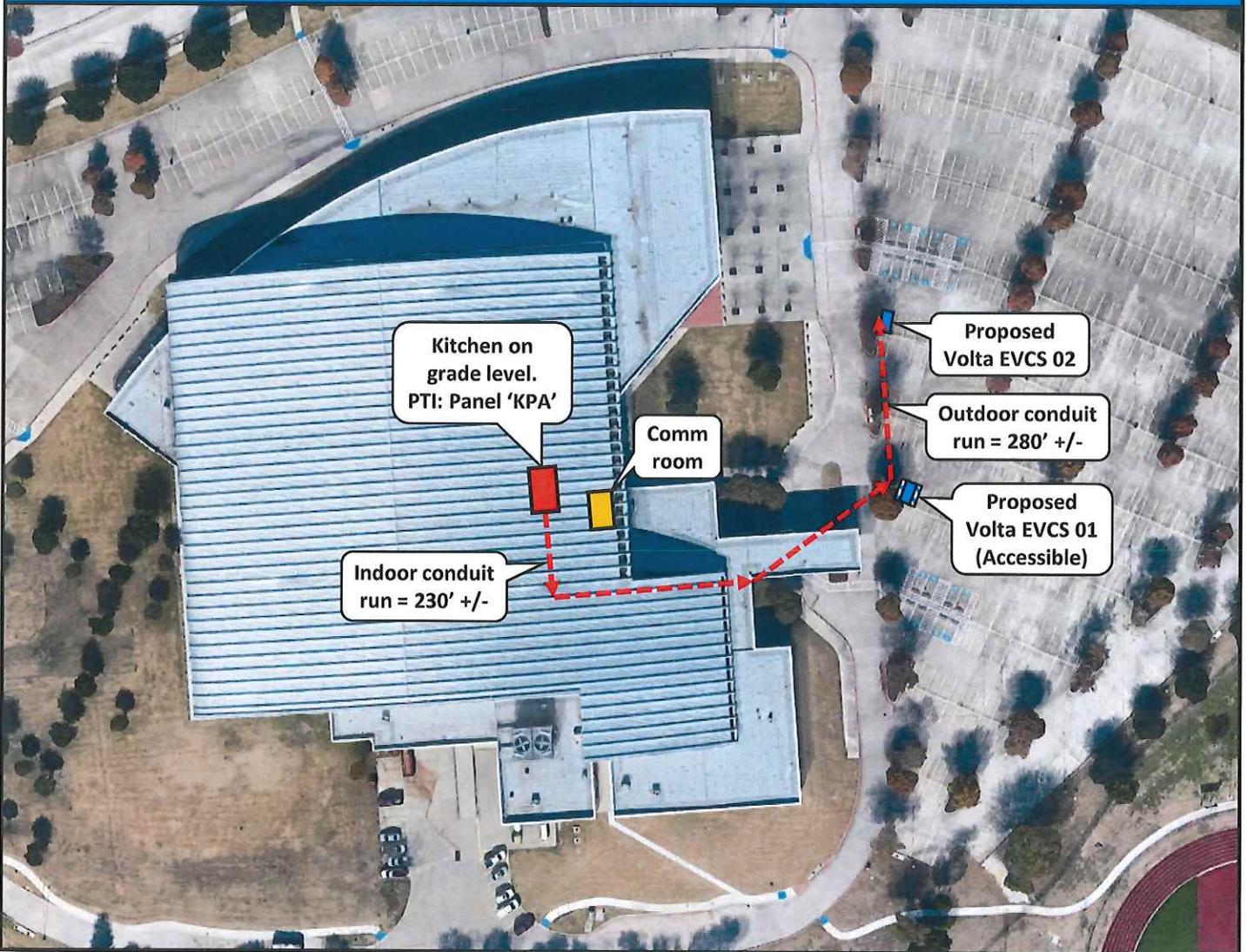
Provided for your consideration.

VOLTA

QV STATION LOCATION AND INFRASTRUCTURE VET

SITE NAME: Curtis Culwell Center	SITE ADDRESS: 4999 Naaman Forest Blvd, Garland, TX 75040
ATTENDEES: Matt Dickson, Hillery Williams, Ed Guthrie, Kevin Welch	QV DATE: 09/30/2020

OVERALL AERIAL VIEW OF THE SITE:



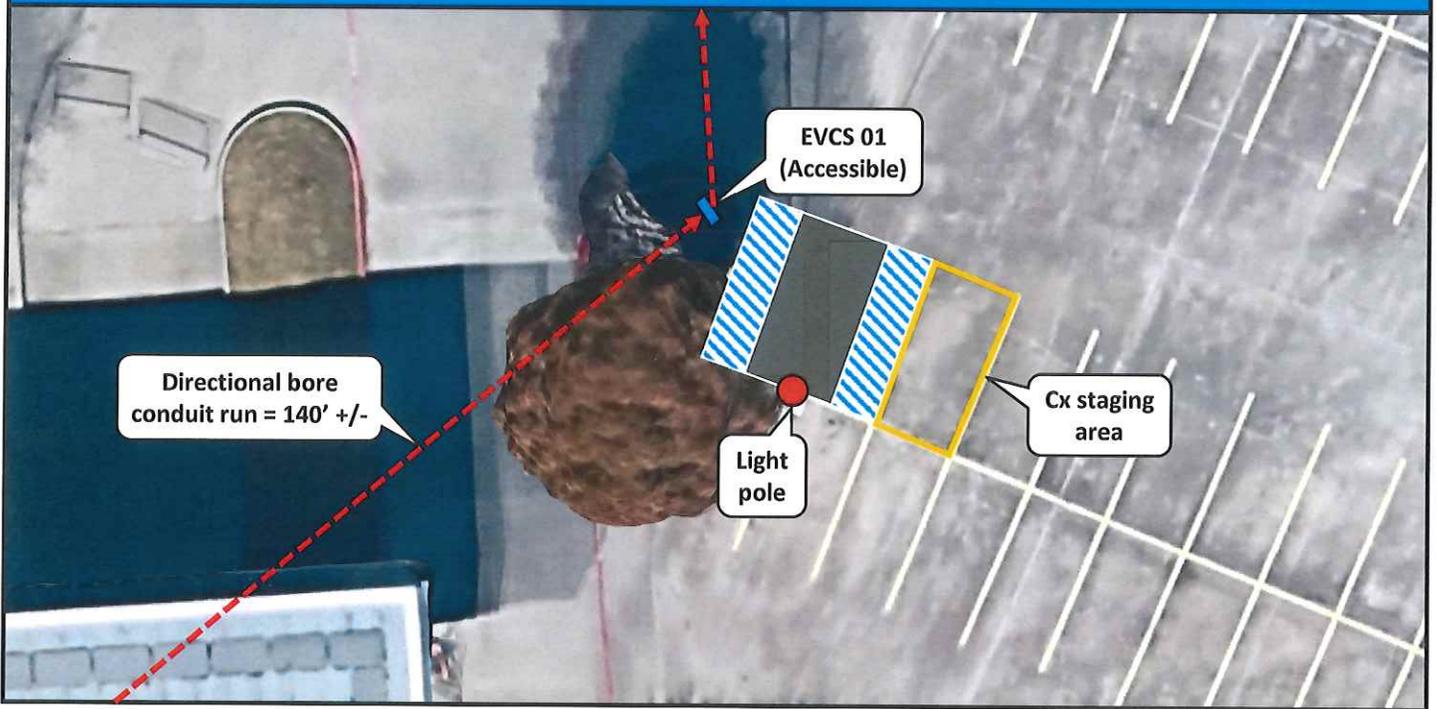
Site Summary:

(2) Proposed EVCS locations in front of main entrance. Media stations to be located in curbed landscape island. Utilize existing 208/120V panel 'KPA' located within kitchen on grade level. A load study will be required to verify panel 'KPA' has enough available capacity. Conduit shall be routed from kitchen on grade level to south side of main entrance, then directional bored to all EVCS locations.

Photo link:

<https://drive.google.com/drive/folders/1rlq2p08f3ssNNuWIRDrd8hQqgLhCPIY>

Location 01 Enlarged Map



Site Notes:

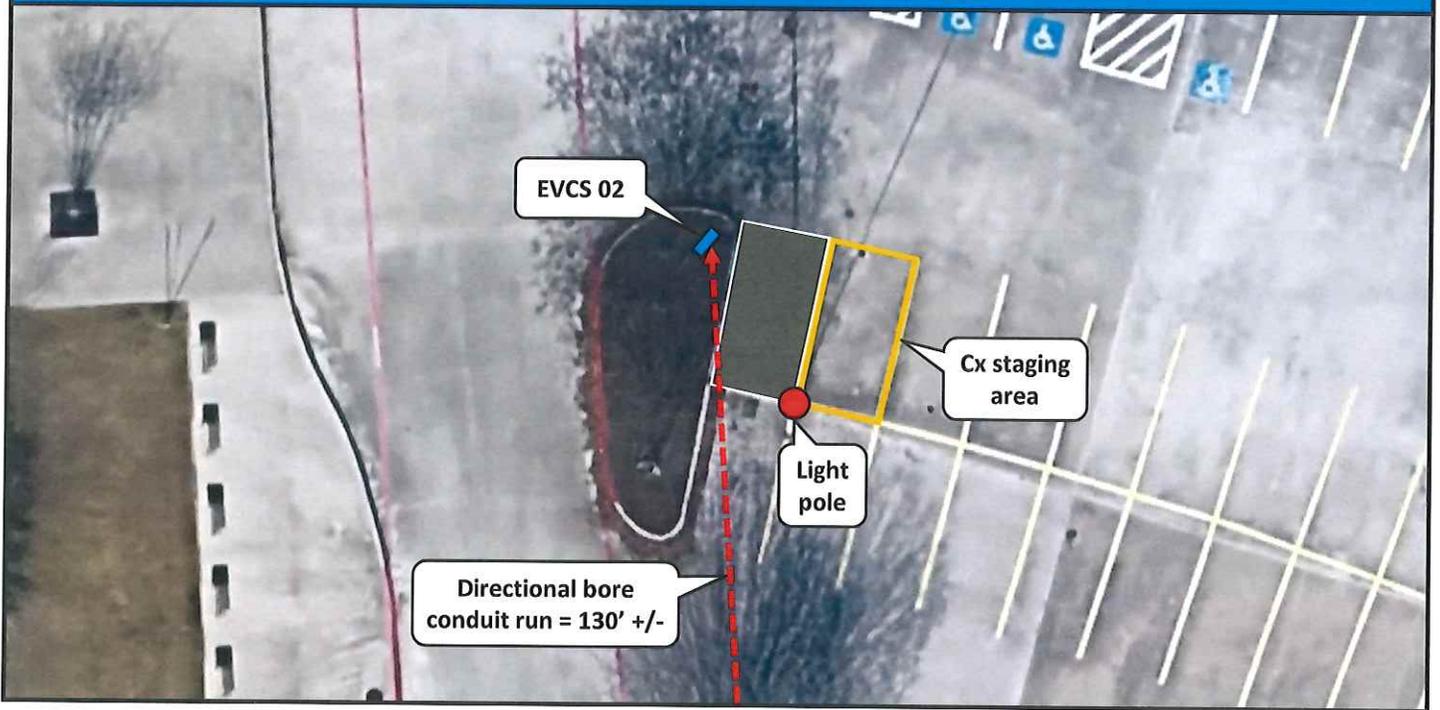
EVCS 01 – Accessible EVCS parking stall with existing pavement in good condition. Wheel stop not present in stall. Media station to be located in curbed landscape island. Existing stall dimensions 10'-3" x 18'-5". Adjacent stall will need utilized as well to achieve accessibility striping. Adjacent stall dimensions 9'-9" x 18'-3". Grade is 2.2% ↔ and 1.2% ↕. Pavement will need reworked to achieve accessibility compliance.

Electrical – Utilize existing 208/120V panel 'KPA' located within kitchen on grade level. A load study will be required to verify panel 'KPA' has enough available capacity.

Conduit Run – Route along ceiling from panel 'KPA' to front of store, core through wall, down to grade and directional bore to all EVCS locations. Indoor conduit run = 230' +/- ; Outdoor run = 280' +/- ; Total conduit run = 510' +/-.

AHJ – City of Garland

Location 02 Enlarged Map



Site Notes:

EVCS 02 – Standard EVCS parking stall with existing pavement in good condition. Wheel stop not present in stall. Media station to be located in curbed landscape island. Existing stall dimensions 9'-0" x 17'-9".

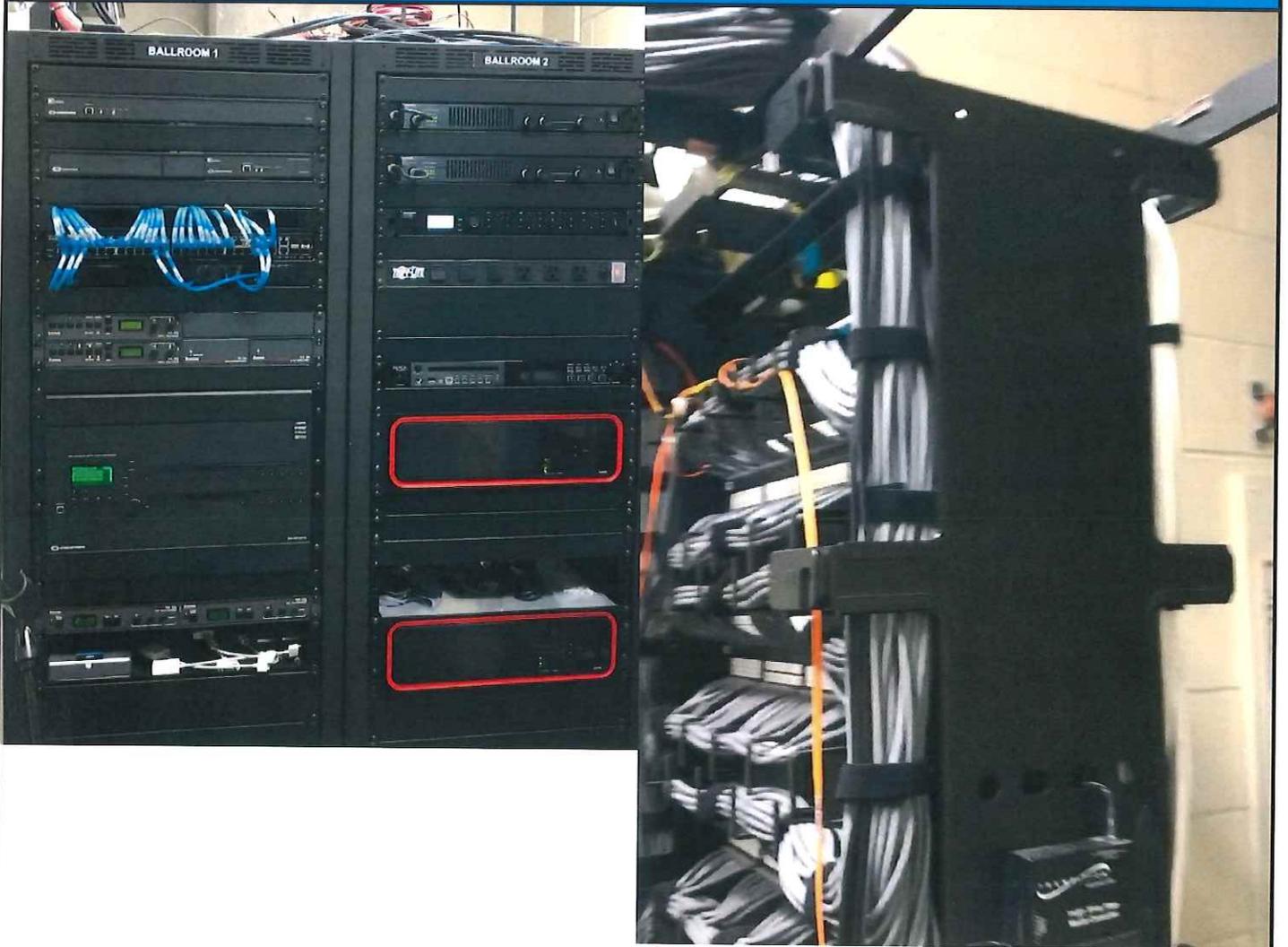
Photo Appendix

Primary 208V Electrical Option (existing panel)



Photo Appendix

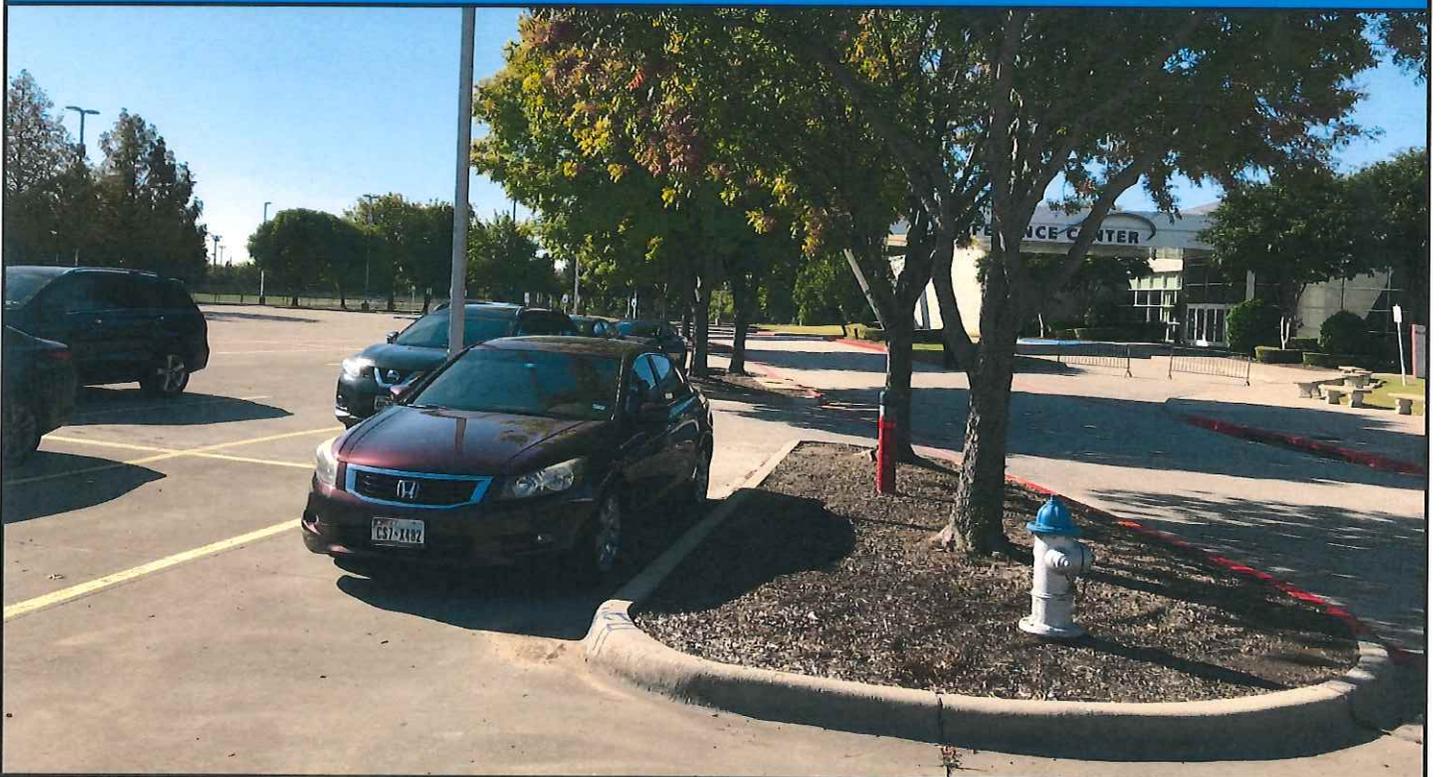
Communication room photos



EVCS Parking Stall (01)



EVCS Parking Stall (02)



View of Station from Right-of-way (EVCS 01)



View of Station from Right-of-way (EVCS 02)





**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Request to Increase Daily Rate of Pay for Substitutes

Agenda Section: Action Item

Administrator Responsible: Dr. Gradyne E. Brown
Assistant Superintendent, Human Resources

Board Goal Objective:

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

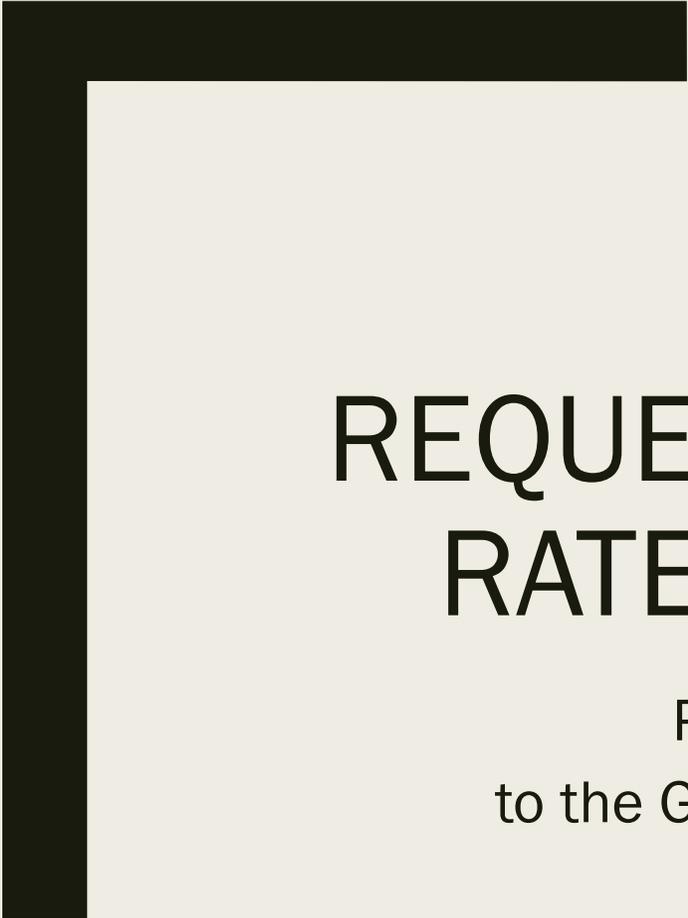
Summary/Background Information:

The increasing needs for Substitute Teachers and the shortage of available Substitute Teachers requires that we create alternative methods for increasing available substitutes when teachers are absent from their classrooms. Based upon survey information of neighboring districts and current GISD substitutes, we request the attached increased Substitute Pay Rates for the remainder of this school year and/or during increased COVID-19 infections in our community. We also request approval for these pay rates to be paid retroactively beginning November 30, 2020. Substitutes consider Garland ISD as a leading district for substitute placement and we want to continue our reputation of a highly desired district for substitute teachers during these challenging times. Due to our low substitute fill rates, this is a budget cost neutral request.

This agenda item was presented to the Finance and Audit Committee for review on December 8, 2020.

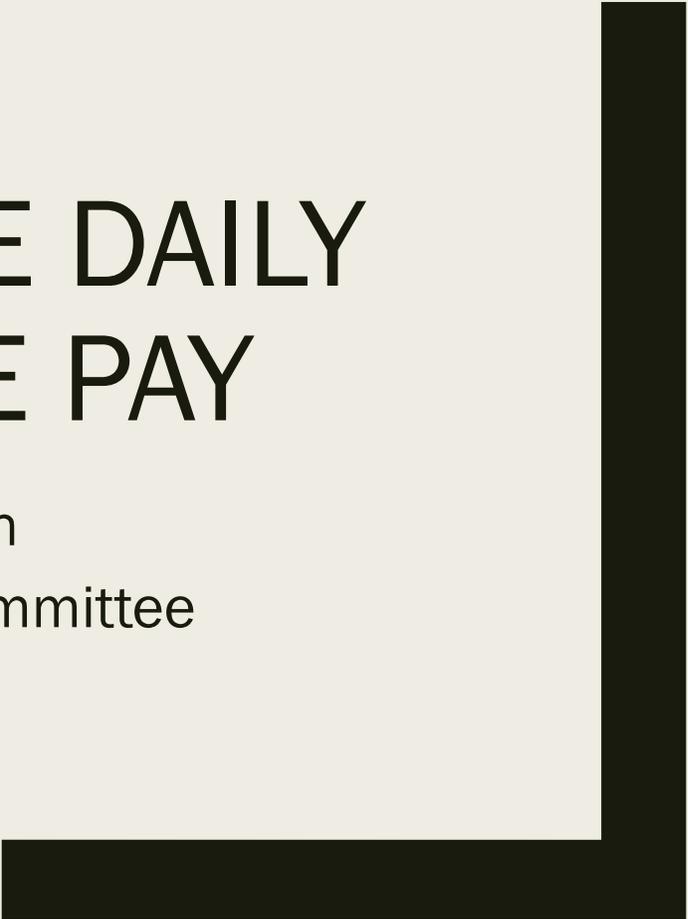
Administrative Recommendations:

Administration recommends approval.



REQUEST TO INCREASE DAILY RATE OF SUBSTITUTE PAY

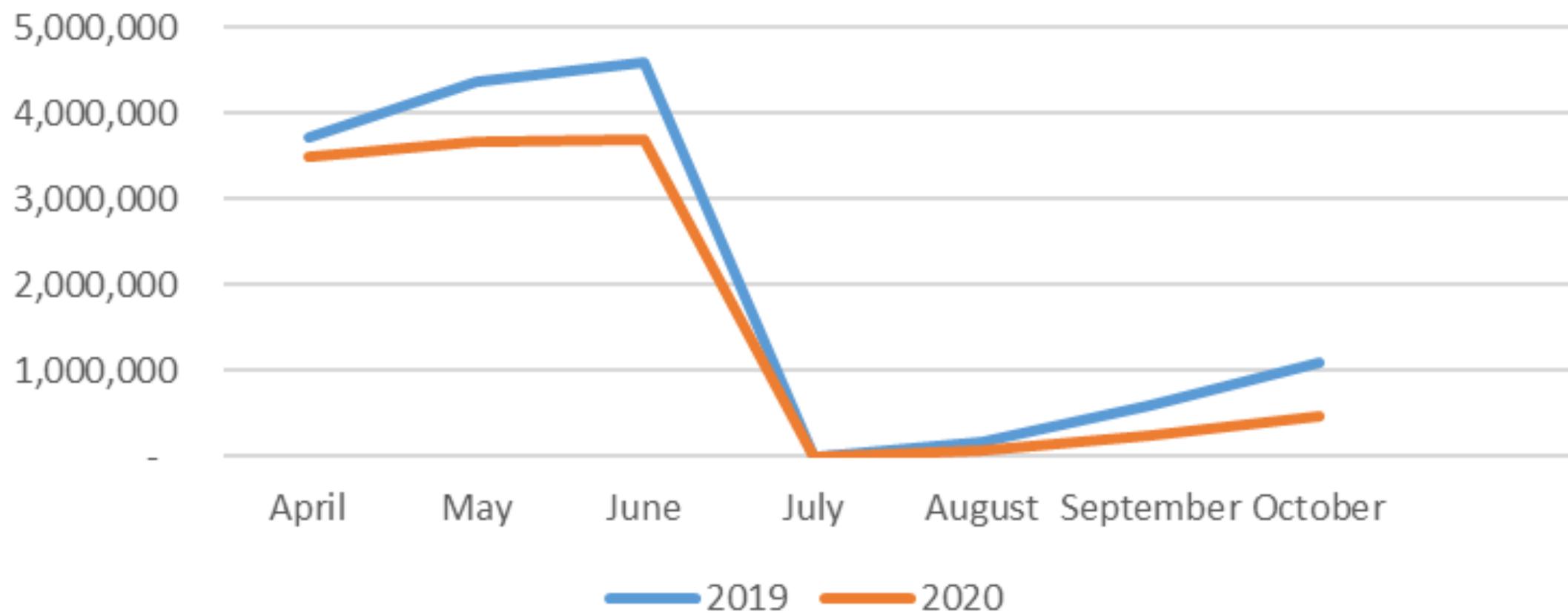
Presentation by Dr. Gradyne Brown
to the Garland ISD Finance and Audit Committee



		Absences	Need Sub	Filled	UnFilled	Not need Sub	% of Total	% Filled	% UnFilled
8/1/2019	12/1/2020	29998	26347	23077	3271	3651	100	87.59	12.42
8/1/2020	12/1/2020	20267	15748	10676	5072	4519	100	67.79	32.21

SUBSTITUTE FILL RATES

Substitute Year over Year Comparison



Pay Comparison for Surrounding Districts:

School District	Teacher-Certified	Teacher-Non Cert	Instructional Aide	Non-Instructional Aide	Long Term/Aide	Long Term/Certified	Long Term/Degreed
Current Garland ISD	\$105 \$125 for retired GISD	\$90	\$75	\$65	No extra	\$130	\$115
Proposed GISD Rates	\$115 \$135 for retired GISD	\$100	\$85	\$75	No extra	\$150	\$135
Dallas ISD*	\$110	\$100	\$78	\$78	No extra	\$115	\$110
Wylie ISD	\$100 \$110 for Sped	\$95 \$105 for Sped	\$90 \$95 for COVID pay	\$80 95 COVID pay	No extra non-degreed paras	\$150	\$125
Richardson ISD	\$100	\$ 90	\$85	\$75	No extra	\$125	\$125
Plano	\$100	\$100	\$75	\$75	No extra	\$228	\$228
Mesquite ISD	\$90.00	\$83	\$68	\$68	\$75	\$115	\$90

*Note: Dallas ISD has notified us that they plan to increase their daily rates by \$20/day in all categories.

- Shortage of substitutes has led to budget savings
- Total estimated cost for the remainder of the FY21 school year would be approximately \$730,000 if implemented as of December 1, 2020
- **There is enough budget to cover this expense within the current substitute budget savings since August 2020.**

SUMMARY

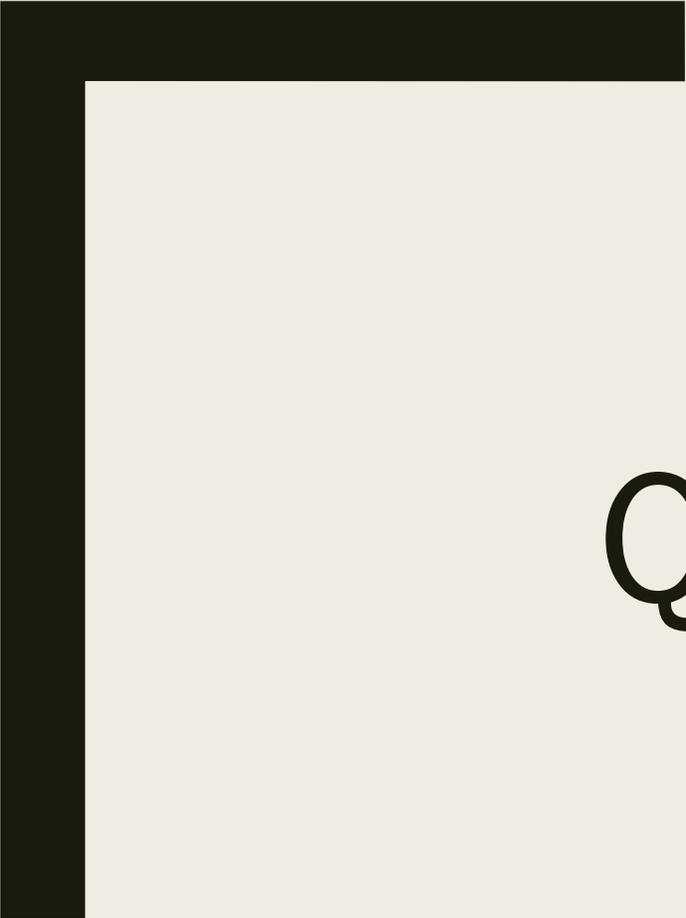
Recommendations:

Increase

- Day-to-day substitute pay by \$10.00/day

Increase

- Long term substitutes pay
 - Change from beginning 16th consecutive day to beginning the 11th consecutive day
 - Increase daily rate of pay to \$150



QUESTIONS?



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of a Resolution for a 4-day summer work schedule and holiday shut-down

Agenda Section: Action Item

Administrator Responsible: Dr. Gradyne E. Brown
Assistant Superintendent, Human Resources

Board Goal Objective:

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

The 4-day summer work schedule will begin June 7, 2021 and end July 1, 2021. Employees will work extended hours Monday - Thursday and all facilities and departments (except maintenance) will be closed on Fridays during this time period. The entire district will be closed the week of July 5 - July 8, 2020 to observe the 4th of July holiday and for summer shut down.

Administrative Recommendations:

Administration recommends approval

RESOLUTION REGARDING SUMMER WORK SCHEDULE

WHEREAS, the Garland Independent School District (“District”) operates on a four-day summer work week; and

WHEREAS, the four-day summer work week provides benefits to the District, including reduced utility costs, assistance to employee recruitment, and increased employee morale, performance, and retention; and

WHEREAS, the benefits of the four-day summer work week as outlined in Exhibit A serve a public school purpose;

THEREFORE BE IT RESOLVED by the Garland Independent School District Board of Trustees that the foregoing recitals are hereby found to be true and correct and are adopted and incorporated by reference;

BE IT FURTHER RESOLVED that the modified work schedule in Exhibit A is approved and adopted for implementation; and

BE IT FURTHER RESOLVED that no additional leave or salary deduction is required for District employees adhering to the work schedule in Exhibit A; and

BE IT FURTHER RESOLVED that the Superintendent of Schools or designee is authorized to take any such action required to implement the modified summer work schedule in Exhibit A.

PASSED AND ADOPTED this 15th day of December 2020.

GARLAND INDEPENDENT SCHOOL

DISTRICT BY: _____
Robert Selders
President
Board of Trustees

ATTEST: _____
Wes
Johnson
Secretary
Board of Trustees

EXHIBIT A
Summer Work Schedule 2020-2021

The following work schedule for the summer of 2021 provides guidelines for 12-month employees who normally follow the school calendar and do not work during school holidays. Those employees who do not follow the school calendar for their work schedule (such as trades and other auxiliary departments) will follow the work schedule outlined by their department directors or supervisors.

Central offices will follow the summer work schedule below.

Beginning Monday, June 7, 2021, and ending Thursday, July 1, 2021, the district will operate on a four-day workweek (34 hours = 4 days x 8.5 hours per day). The work schedule will be Monday through Thursday, 7:30 a.m. – 5:00 p.m. with one hour for lunch. All facilities and departments will be closed on Fridays (with the exception of maintenance).

Central offices will be closed from July 5, 2021 through July 8, 2021.



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of the Independently Audited Financial Statements for Fiscal Year 2020

Agenda Section: Action Item

Administrator Responsible: Ms. Allison Davenport
Executive Director of Finance

Board Goal Objective:

Not Applicable

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

The accounting firm of WhitleyPenn performed the independent audit of the District's financial statements for the fiscal year ended June 30, 2020. The attached financial statements are marked draft because the independent auditor's opinions are not included. In addition, minor cosmetic changes, dates, page number references and data might be made. Final copies of the audited financial statements will be provided at the board meeting. A representative of WhitleyPenn will present the audit and answer questions.

This agenda item will be presented to the Finance and Audit Committee for review on December 8, 2020.

Administrative Recommendations:

Provided for your consideration.

Fiscal Year 2020 Audit Results

Financial Statement Audit and
Federal Single Audit

Engagement Team



Chinh Cao
Associate



Erin Angel, CPA
Senior Associate



Sheryl Messer, CPA
Senior Manager

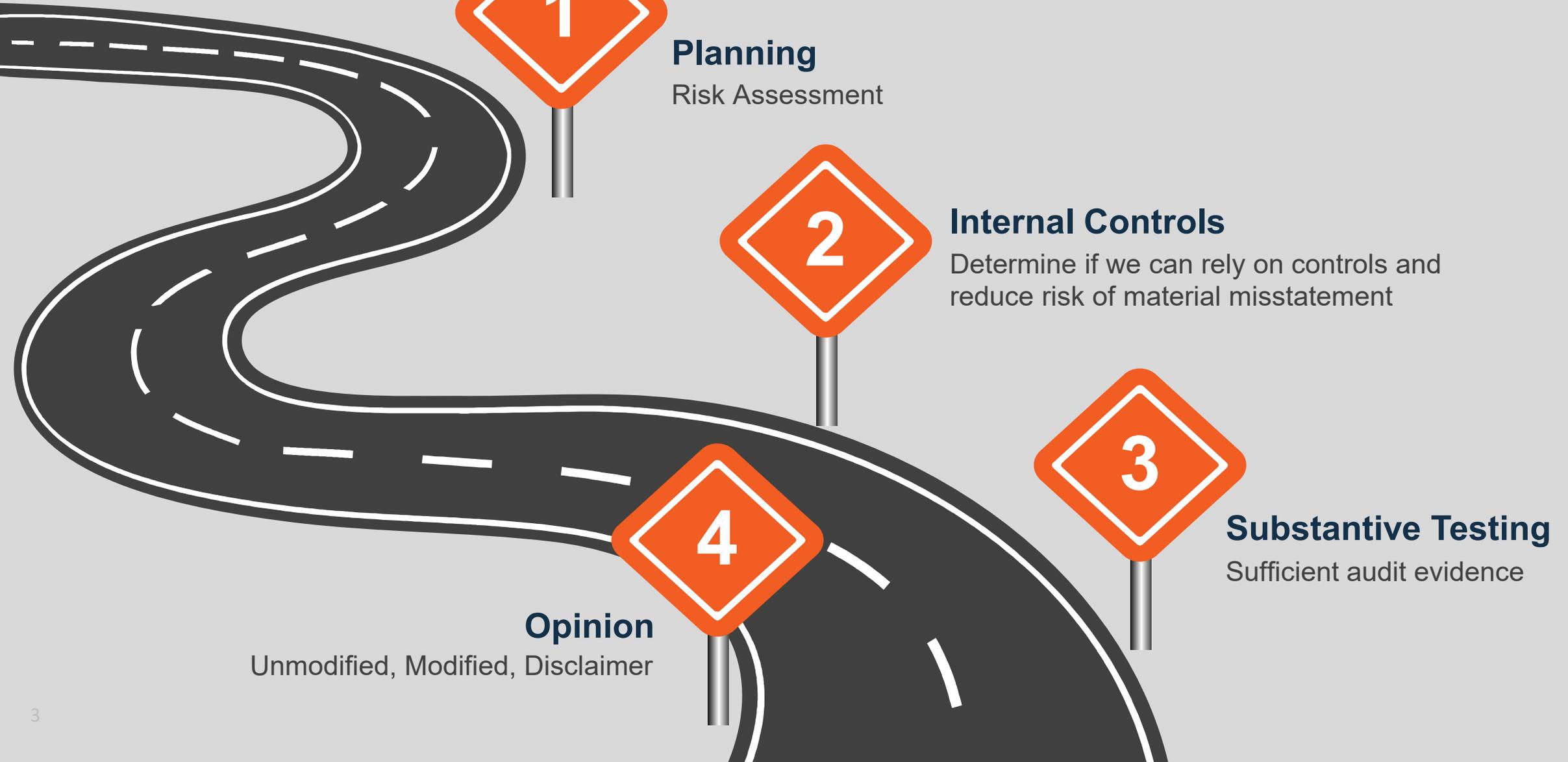


Lupe Garcia, CPA
Engagement Partner



Tom Pedersen, CPA
Concurring Partner

The Audit Process



Purpose of the Audit – The Opinion on the Report



Disclaimer



Qualification
(modification due to scope
limitation or departure from
GAAP)



Unmodified
(Clean Opinion)

Auditor's Report on the Financial Statements

Clean Report



- Unmodified or “clean” opinion
- Highest level of assurance that can be given on a set of financial statements
- Audit conducted in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*

Pages 1-3 of the CAFR

Auditor's Report on Internal Control and Compliance

Clean Report



- **Internal control over financial reporting**
 - **No material weakness identified**
 - **No significant deficiencies reported**
- **No instances of noncompliance material to the financial statements were noted**

Pages 107-108 of the CAFR

Federal Single Audit

Clean Report



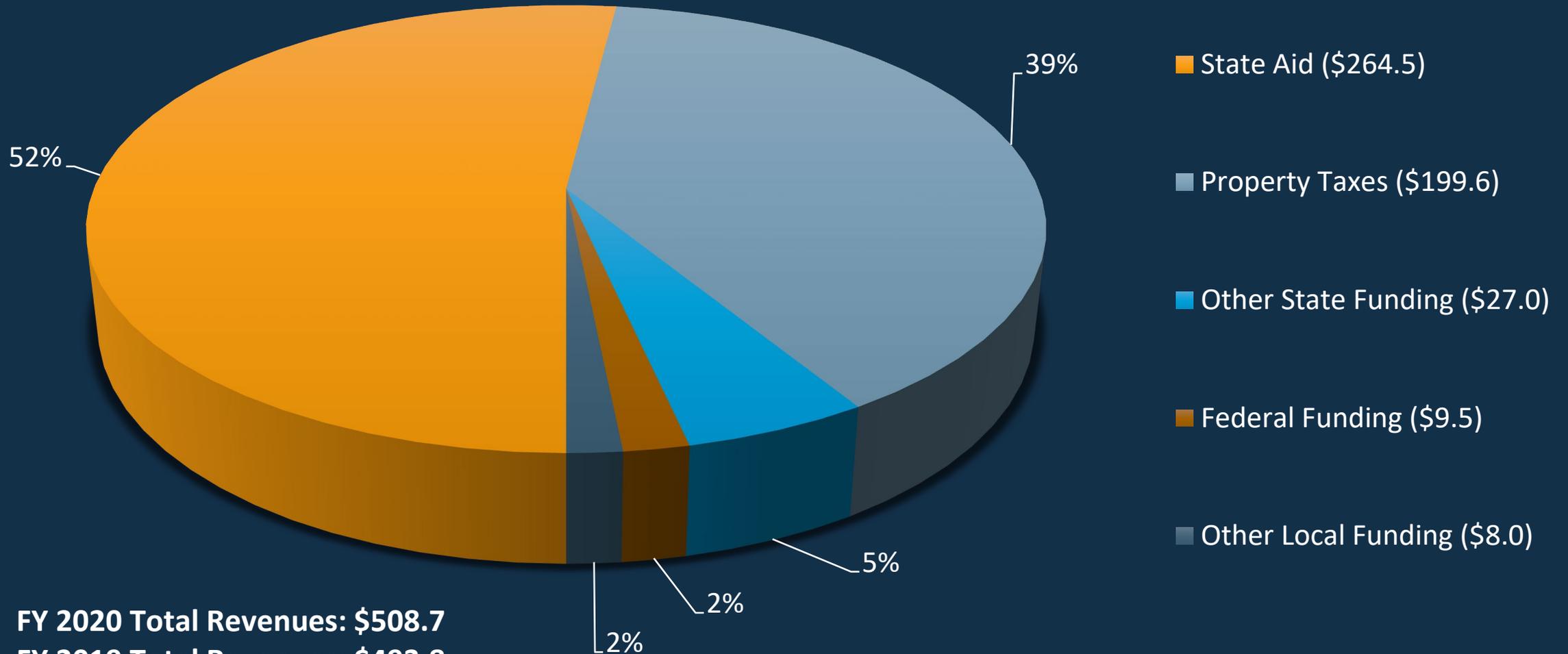
- **Major Federal Programs**
 - ESEA Title I, Part A - Improving Basic Programs
 - ESEA Title I - School Improvement
 - ESEA Title II, Part A - Supporting Effective Instruction
- **No internal control findings related to each major program**
- **Unmodified opinion on compliance**
- **No instances of noncompliance or questioned costs were noted**

Pages 109-110 of the CAFR

Statement of Net Position (p. 12)

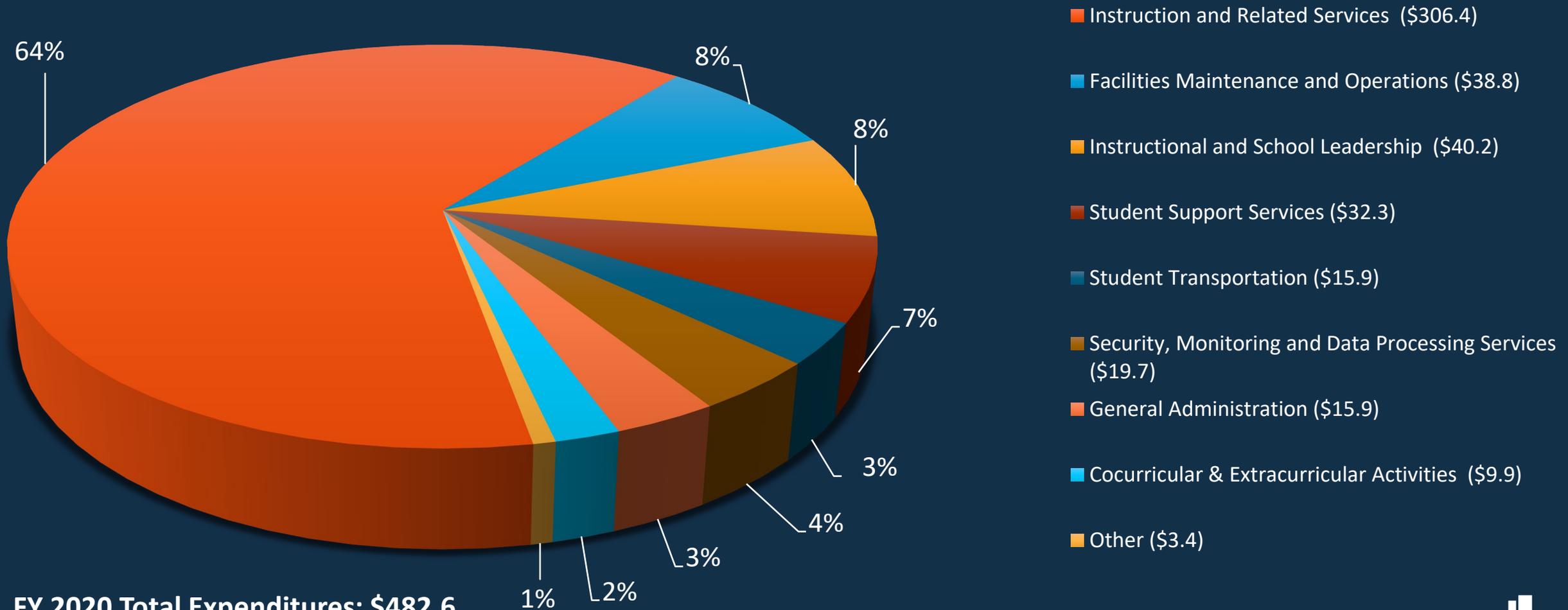
- **Total Assets and Deferred Outflows: \$1.448 billion**
 - Cash and investments: \$402.0 million
 - Capital assets, net of depreciation: \$837.7 million
- **Total Liabilities and Deferred Inflows: \$1.147 billion**
 - Bonds and notes payable: \$564.3 million
 - Net pension liability: \$176.5 million
 - Net other post-employment benefits (OPEB) liability: \$204.4 million
- **Net Position: \$301.1 million**

General Fund Revenue (in millions) (p. 17)



FY 2020 Total Revenues: \$508.7
FY 2019 Total Revenues: \$493.8

FY 2020 General Fund Expenditures (in millions) (p. 17)



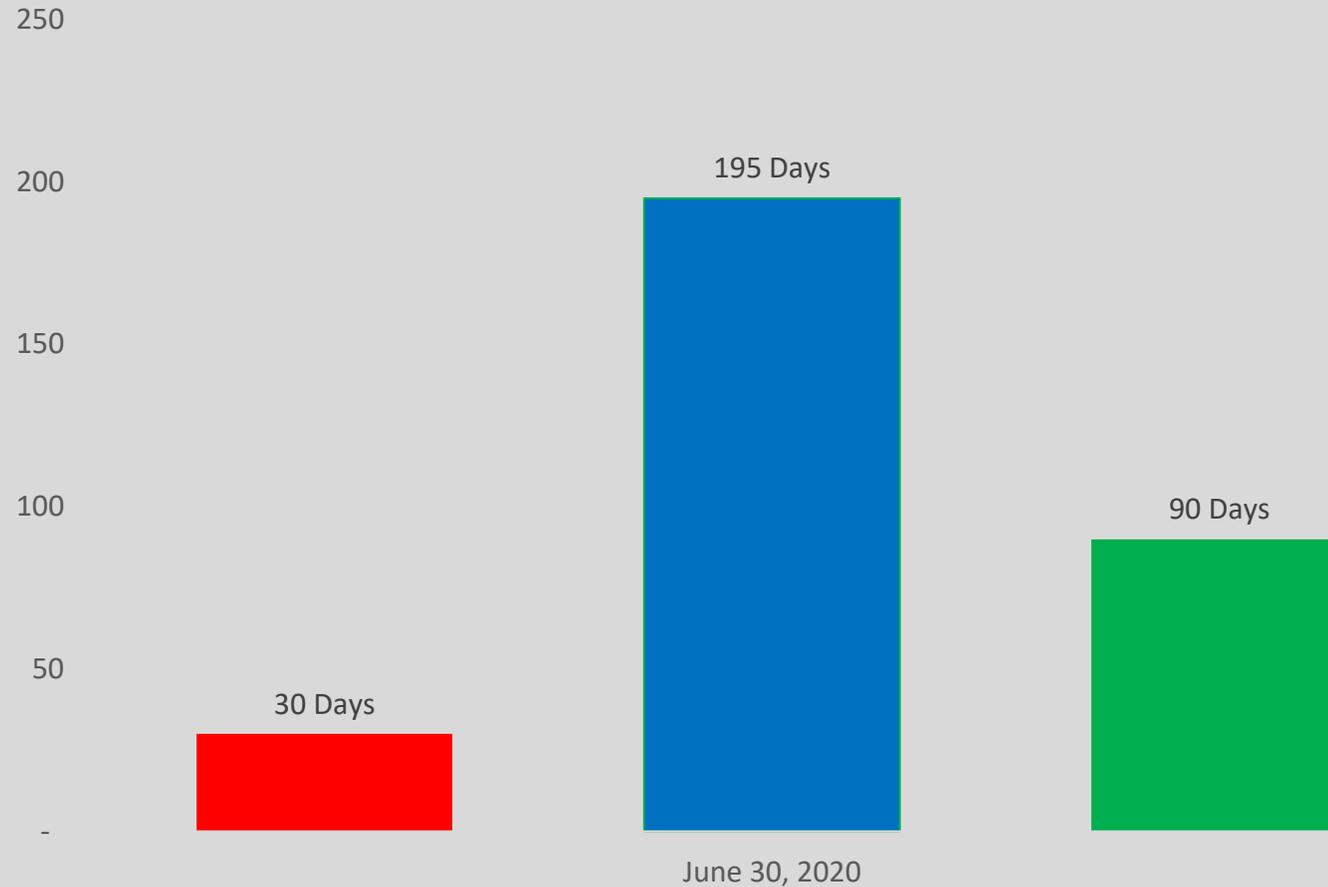
FY 2020 Total Expenditures: \$482.6

FY 2019 Total Expenditures: \$421.2

FY 2020 Budget to Actual – General Fund (p. 58)

- **Actual revenues of \$508.7 exceeded budgeted amounts by \$4.1M**
- **Actual expenditures of \$482.6M were less than budgeted expenditures by \$29.8M**
- **Function 35 - Food Services exceeded budget by \$0.4M**
- **Revenues and other sources exceeded expenditures and other uses by \$37.6M**
- **Fund balance as of June 30, 2020 totaled \$267.5M**
 - **Nonspendable - \$1.0M**
 - **Committed - \$8.0M**
 - **Assigned - \$0.6M**
 - **Unassigned - \$257.9M**

General Fund Unassigned Fund Balance



Note: 191 days as of June 30, 2019

Child Nutrition Program and Debt Service Fund (pp. 59, 76)

National Breakfast and Lunch Program

- Actual revenues of \$27.5M were under budget by \$6.7M
- Actual expenditures of \$33.1M were under budget by \$5.6M
- Fund balance decreased by \$5.7M
- Fund balance as of June 30, 2020 totaled \$7.6M

Debt Service Fund

- Actual revenues of \$88.7M exceeded budget amounts by \$2.6M
- Actual expenditures of \$67.7M were under budget by \$1.4M
- Fund balance increased by \$21.3M
- Fund balance as of June 30, 2020 totaled \$71.5M

Required Communications

Significant Accounting Policies

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

Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management. These judgments and estimates include:
 - State Aid
 - Allowances for uncollectable taxes receivable
 - Useful lives of capital assets
 - Net pension and OPEB liabilities, deferred inflows and outflows of resources, and pension and OPEB expense
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

Required Communications

Difficulties Encountered in Performing the Audit

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

Corrected or Uncorrected Misstatements

- There were no material misstatements that were identified by us that required management's correction

Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

Required Communications

Management Representations

- We have requested certain representations from management

Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards, however, our responses were not a condition to our retention.



**GARLAND INDEPENDENT SCHOOL DISTRICT
GARLAND, TEXAS**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
JUNE 30, 2020**

**Prepared by:
The Division of Finance**

DRAFT

GARLAND INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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GARLAND INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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GARLAND INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
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Introductory Section

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CERTIFICATE OF THE BOARD

Garland Independent School District
Name of School District

Dallas
County

057-909-10
County-District-Regional No.

We, the undersigned, certify that the attached annual financial reports of the above-named school district were reviewed and (check one) _____ approved _____ disapproved for the fiscal year ended June 30, 2020, at a meeting of the Board of Trustees of such school district on the 15 day of December, 2020.

Signature of Board Secretary

Signature of Board President

BOARD OF TRUSTEES

Name	Position	Place	Length of Service	Term Expires	Occupation
Larry Glick	Member	1	13 years	May 2022	Tax Attorney
Johnny Beach	President	2	4 years	May 2022	Retired Educator
Linda Griffin	Assistant Secretary	3	22 years	May 2022	Consultant
Jed N. Reed	Member	4	4 years	*November 2020	Retired Educator/Administrator
James Miller	Secretary	5	3 years	*November 2020	Executive Vice President / Chief Lending Officer
Robert Selders, Jr.	Vice President	6	5 years	May 2021	Business Owner
Wesley Johnson	Member	7	2 year	May 2021	Attorney

*Term was extended to November 3, 2020 by Governor Greg Abbott's Executive Order-GA 14. Should either candidate be reelected their term will be 3 years per Board Policy to expire May 2023.

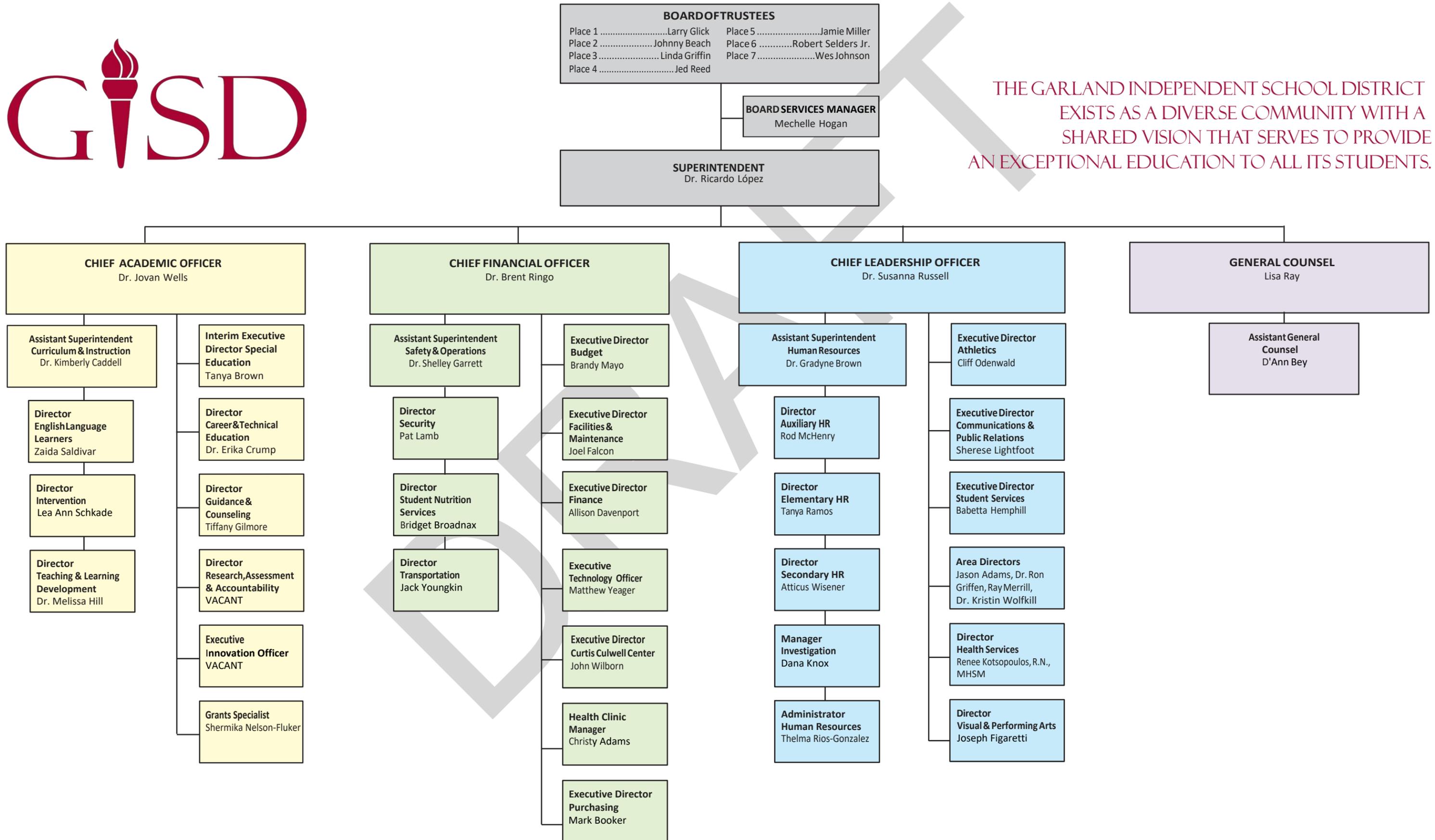
ADMINISTRATIVE OFFICIALS

Name	Position	Length of GISD Service
Dr. Ricardo López	Superintendent	3 years
Dr. Jovan Wells	Chief Academic Officer	7 years
Dr. Brent Ringo	Chief Financial Officer	2 year
Dr. Susanna Russell	Chief Leadership Officer	2 year
Lisa Ray	General Counsel	2 year
Dr. Kim Caddell	Assistant Superintendent of Curriculum & Instruction	0 year
Dr. Shelley Garrett	Assistant Superintendent of Safety & Operations	1 years
Dr. Gradyne Brown	Assistant Superintendent of Human Resources	19 years

ORGANIZATIONAL CHART



THE GARLAND INDEPENDENT SCHOOL DISTRICT
 EXISTS AS A DIVERSE COMMUNITY WITH A
 SHARED VISION THAT SERVES TO PROVIDE
 AN EXCEPTIONAL EDUCATION TO ALL ITS STUDENTS.



Garland Independent School District
Division of Business Operations

Street Address

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501 S. Jupiter RD
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75042

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972-487-3100

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December 15, 2020

Board of Trustees and Citizens of the
Garland Independent School District
501 S. Jupiter Road
Garland, Texas 75042

Ladies and Gentlemen:

The Texas Education Agency requires that all school districts file a complete set of financial statements with the Texas Education Agency (TEA). The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants in accordance with generally accepted auditing standards. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the Garland Independent School District (the District) for the fiscal year ended June 30, 2020.

The Comprehensive Annual Financial Report ("CAFR") is presented in five sections:

1. **Introductory Section**, which includes the Certificate of the Board, the Letter of Transmittal, the Plan of Organization, Board of Trustees and Administrative Officials, the Government Finance Officers Association ("GFOA") Certificate of Achievement in Financial Reporting, and the Association of School Business Officials ("ASBO") Certificate of Excellence.
2. **Financial Section**, which includes the Independent Auditor's Report, Management's Discussion and Analysis ("MD&A"), the Basic Financial Statements, Combining and Individual Statements and Schedules, and Supplementary Information.
3. **Required TEA Schedules Section**, which includes the Schedules of Delinquent Taxes Receivable and Changes in Fund Balance Budget and Actual-Debt Service Fund.
4. **Statistical Section**, which includes financial and demographic information.
5. **Federal Awards Section**, which includes the Auditor's Reports, Schedule of Expenditures of Federal Awards, and Schedule of Findings and Questioned Costs.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. In order to provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed to protect the District's assets from loss, theft or misuse. Additionally, the internal control framework is designed to compile sufficient, reliable information for the preparation of the District's financial statements in conformity with GAAP. Because costs of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable assurance, rather than absolute assurance, that the financial statements will be free from material misstatement. To the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Whitley Penn, L.L.P., a firm of independent auditors, has audited the financial statements of the District. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2020, are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based upon the audit, the independent auditors concluded there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2020, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The District is including all information required by the TEA as set forth in the Financial Accountability System Resource Guide. In order to comply with state-mandated audit requirements, data control codes are shown on all of the financial statements. The District is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including the schedule of expenditures of federal awards, findings and recommendations, and independent auditor's reports on the internal control and compliance with applicable laws and regulations is included in this report and sent to the TEA.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE DISTRICT

The District was created in 1949 and is the fourteenth largest school district in Texas. Residents of the District elect a seven-member Board of Trustees (the Board), each of whom serves for three years. Semi-monthly meetings of the Board are posted and advertised as prescribed under state law so the Board may fulfill its charge to the students, parents, staff, and taxpayers of the District. Special meetings or work sessions are scheduled as needed. The Board has final control over all school matters except as limited by state law.

Serving the communities of Garland, Rowlett, and Sachse, the District's boundaries encompass approximately 93 square miles in Dallas County. The District provides a well-rounded program of public education for children from pre-kindergarten through grade twelve. In addition to basic instructional programs, the District offers special education, gifted and talented, bilingual/ESL, remedial, college preparatory, and career and technical programs. The District is fully accredited by the TEA.

The District has seven traditional high schools serving students in grades nine through twelve. The District has a nontraditional high school program serving students in grades nine through twelve and a high school offering advanced-level career and technical education classes. The District has twelve middle schools, forty-seven elementary schools, including two Montessori campuses, two Pre-Kindergarten centers, and two special learning centers.

The table below shows the demographic composition of the District during the 2009-10 and 2019-20 school years.

	<u>2009-10</u>	<u>2019-20</u>
Enrollment	57,564	55,701
African-American	18.8%	17.6%
American Indian		0.4%
Asian	8.3%	9.3%
Hispanic	45.3%	53.9%
Native American	0.4%	
Pacific Islander		0.1%
White	27.2%	16.4%
Two or More		2.4%
Economically Disadvantaged	57.2%	65.8%
English Language Learners	22.1%	32.3%
Graduates	3,562	4,125

The District's total student population decreased over the past 10 years, although there has been a slight decrease in recent years with the expectation that this slight downward trend may continue in subsequent years based on information provided in a recent demographic study. However, need for student academic support continues to increase, as evidenced in increases in student groups based on special program identification. These changes require adjustments in the instructional programs. Educational research suggests economically disadvantaged students come to school with academic needs that should be addressed through early childhood programs, accelerated instruction, and extended learning time. The District is seeking opportunities to expand existing programs to meet identified needs and studying the most effective methods to enhance learning for these children.

Another challenge facing many Texas school districts is the growing number of students who are learning English as a second language and do not currently possess grade-level appropriate English-language proficiency. While the majority of non-English speakers are Hispanic, the District serves students speaking more than 72 different languages. The District is continuing to expand and improve the bilingual and English-as-a-Second Language instructional programs. The growth, particularly in these two areas, is an ongoing challenge for the Garland Independent School District.

There are a number of charter schools that serve the same population as Garland ISD. These charter schools receive their charters from the state and are separate and apart from Garland ISD. The District competes with these charter schools for the same students. Similar to Garland ISD, these charter schools receive state funding based on their Average Daily Attendance and special population counts. However, unlike Garland ISD, they do not have the ability to levy local property taxes. As such, relative to Garland ISD, these charter schools are generally more heavily dependent on state revenues for their Maintenance and Operations funding.

A high degree of professionalism exists among the District's employees and an on-going recognition of student and staff excellence contributes to this environment. The instructional program is geared toward having the students meet or exceed grade-level expectations. Emphasis is placed on higher-level thinking skills, including research methodologies and independent, complex, and critical thinking skills.

The District attracts highly qualified personnel because of its commitment to excellence. The following table shows the employee composition of the District during the 2009-10 and 2019-20 school year.

	<u>2009-10</u>	<u>2019-20</u>
Total Staff	7,394	7,185
Teachers	3,720	3,594
Masters or Doctorate	27.1%	32.6%
Average Years of Experience	11.2	11.4
Student/Teacher Ratio	15.5	15.5

The District maintains budgetary controls throughout all of its financial systems. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the official budget adopted by the Board. The Board adopts an official budget for the general fund, debt service fund, and student nutrition services fund (which is included in the special revenue fund). In accordance with procedures prescribed by the Texas Education Code, budget amendments that affect the total amount in a fund or functional spending category must be approved by the Board prior to the expenditure of funds. The functional level is specified by Board policy as the legal level of budgetary control.

FINANCIAL CONDITION AND LONG RANGE PLANNING

The information presented in the financial statements is perhaps best understood when it is considered within the broader perspective of the specific environment in which the District operates.

Local Economy. The District is located approximately fourteen miles northeast of downtown Dallas. The economic condition of the area within the District’s boundaries has improved slightly from the prior year. The table below compares property values for the District.

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Certified Market Value	\$24,263,983,800	\$26,933,022,018	\$28,709,780,219
Average Market Value of Residence	\$199,071	\$207,543	\$221,305

Economic growth has continued in Garland. Garland is benefiting from increased growth with development along the President George Bush Turnpike. Near opening at the northwest side of President George Bush Turnpike and Holford Road, is Strike + Reel, which will consist of a movie theatre, dining and bowling lanes.

Despite COVID-19 shutdown in April, demand for new homes in the district strengthened during 2020. During fiscal year 2020, new homebuilders started 631 and closed 475 in the district, which is the highest annual start rate since 2006. The median new home price during this time as \$361,437. There are 710 single-family lots under developed as of June 2020 and 5,000 new apartments are in process or currently planned in the district. New home occupancy forecast returns to pre-COVID pace and is expected to grow to an average of 765 closings per year over the next five years. New home construction could climb to over 3,800 units over the next five years with a mix of traditional lot sizes, townhomes, and smaller-lot/high-density detached homes.

COVID. On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. On March 13, 2020, the Governor of Texas (the “Governor”) declared a state of disaster for all counties in Texas in response to the COVID-19, which disaster declaration he has subsequently extended. In addition, certain local officials, including the County Judge of Harris County, also declared a local state of disaster.

TEA will institute the ADA hold harmless for the first two six-week attendance reporting periods as follows: if an LEA’s Refined ADA counts during those first two six-week reporting periods are less than the ADA hold harmless projections (described in the paragraph below), the first two six-week attendance reporting periods for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless projections. For purposes of the hold harmless calculation, TEA will not consider each six weeks attendance period independent of each other. TEA will replace attendance numbers for each eligible LEA’s 2020-2021 first two six-week attendance periods with projected ADA and student FTE numbers calculating using a three-year average trend of final numbers from the 2017-2018 through the 2019-2020 school years, unless this projection is both 15% higher and 100 ADA higher than the 2020-2021 LPE projections. In the latter case, 2020-2021 LPE counts will be used.

TEA will make available an ADA hold harmless for the third six weeks attendance reporting period, on the condition that LEAs allow on-campus instruction throughout the entire third six weeks period, as further described below. The ADA hold harmless methodology will be identical to the methodology used for the first two six weeks attendance reporting periods, except that the third six weeks will be examined independent of the first two six weeks attendance reporting periods. Specifically, if an LEA's refined ADA counts during the third six-weeks attendance reporting period is less than the ADA hold harmless projections (described in the prior question and available online), the third six-weeks attendance reporting period for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless projections. As noted above, this ADA hold harmless methodology will only apply to attendance-based counts and will not apply to enrollment-based FSP allotments such as the state compensatory education allotment and the dyslexia allotment.

Bond Election and Issuance. Garland ISD voters approved a \$455.5 million bond package on November 4, 2014 to fund significant investments to address the following:

- Secured entrances
- Access control systems for building entrances, security cameras, and fire alarm equipment
- Americans with Disabilities Act door hardware and secure classroom door locks
- Americans with Disabilities Act restrooms
- Mechanical, electrical, plumbing, and fire sprinkler improvements
- Window replacements
- Lights at ball fields
- Restroom and concession stands at ball fields
- Fine Arts expansion of band, choir, and orchestra rooms
- Career and Technical Education Center
- Natatorium
- Classroom computer replacement
- One-to-one student devices in secondary schools

The Board of Trustees will determine actual use of bond funds. In June 2015, the District issued Series 2015A, Unlimited Tax School Building and Refunding Bonds, and Series 2015B, Unlimited Tax School Building Bonds, utilizing \$196,055,000 of the November 2014 voted authorization. In October 2016, the District issued \$150,250,000 Unlimited Tax School Building Bonds, Series 2016, utilizing \$170,000,000 of the November 2014 voted authorization. The remaining voted authorization is \$89,445,000 was issued in July 2018.

Management continues to evaluate the renovation and new facility needs of the District. The table below provides the average age of District campuses by type based on the year the campus opened.

	<u>Number</u>	<u>Average Age</u>
Pre-Kindergarten Centers	2	14 years
Elementary Schools	47	43 years
Middle Schools	12	46 years
High Schools	7	43 years
Other Learning Centers	4	35 years

State Funding. The State funding formula continues to affect the District's financial operations. In June 2019 the 86th Texas Legislature passed House Bill (HB3), which impacts funding beginning with the 2019-20 school year. The bill provides more money for Texas classrooms, increases teacher compensation, and cuts local property taxes for Texas taxpayers. The bill is broken down by four major areas: Supports Teachers and Rewards Teacher Excellence, Focuses on Learning and Improving Student Outcomes, Increases Funding and Equity and Reduces and Reforms Property Taxes and Recapture.

This bill supports teachers by increasing the Basic Allotment from \$5,140 to \$6,160. It also required districts to allocate 30% of new funding toward fulltime employee increases when the basic allotment increases, with 75% of this going to teacher, counselors, nurses and librarians.

HB3 Focuses on learning and improving student outcomes include establishing an Early Education Allotment for students in grade K-3 who are educationally disadvantaged or limited English proficiency. It also establishes a new Dyslexia Allotment of 0.1 per ADA and a Dual Language Allotment. It also focused on improving college, career and military readiness (CCMR) by requiring school boards to adopt and monitor CCMR plans. It increased funding for college pre exams, industry certification exams, career and technical education.

HB3 increased funding and equity by increasing compensatory education weight from 0.2 to one of five values from 0.225 – 0.275 based upon the census tier for educationally disadvantaged students.

It also reduces and reforms property taxes by cutting property taxes in the first year by an average of 8 cents per \$100 of assessed value, bringing the maximum allowable tax rate for Maintenance & Operations from \$1.17 to \$1.06835. HB3 also provides for automatic tax rate reductions starting in the second year if property value grows by more than 2.5% per year.

Fund Balance. The unassigned fund balance in the general fund is 53% of general fund expenditures. This represents 6.4 months of operations in the general fund. The District has been aware of the possibility of fluctuations in state funding for several years and has taken steps to control expenditures and increase operational efficiencies. Accordingly, the fund balance in the general fund has increased for 10 consecutive years. The increased fund balance will enable the District to compensate for fluctuations in state funding and meet the challenge of future needs.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

The Board of Trustees for Garland ISD has continued to ensure that all of the students in the district have the opportunity to earn college credit in addition to their high school diplomas by expanding the College for All initiative to include all seven of the district high schools. Lakeview Centennial High School continues to host the Collegiate Academy, which allows students to graduate with both an associate degree (up to 60 credit hours) and a high school diploma. The focus at this campus is Accounting and Criminal Justice. In 2019-20, Naaman Forrest High School launched a Collegiate Academy and partnered with Richland College to offer both an Associate of Science and Associate of Arts degrees that focus on Construction Technology and Mortgage Banking. Rowlett High School launched a Collegiate Academy for Technology, which offers both an Associate of Applied Science degree as well as a two-year career certification. They will focus on Game Design as well as Software Programming and Developing. The campus will work with local businesses as well, including Microsoft and Game Stop, to provide students training through internships and apprenticeships. The South Garland Early College High School partnered with Eastfield College and will target first-generation college-goers, as well as students who may not already be on the path to college. This program offers an Associate of Science degrees with a focus on automotive and electronics as well as an Associate of Arts degree in Teaching ED-6. In 2020-21, the College for All initiative will expand to the remaining three high schools. Garland High School is partnering with Richland College to offer both an Associate of Applied Science degrees and Associate of Science degrees with a focus on Advanced Manufacturing or Electrical Engineering. North Garland High School in its partnership with Richland College offers an Associate of Applied Science with a focus on Network Administration and Support and Associate of Science degree with a concentration in Premedical/Pre dental. Sachse High School in partnership with Richland College will offer an Associate of Applied Science in Multimedia Web Design and Associate of Arts in Teaching EC-6. Garland High School and Naaman Forest High School joined Lakeview Centennial High School, North Garland High School, and South Garland High School in the Dallas County Promise to offer all students a full-ride scholarship.

The 2019-20 school year also saw the addition of ESports at each of the seven district high schools as well as the Gilbreth-Reed Career and Technical Center. Garland ISD became the largest school district to have all of its high schools compete for a state championship title and advance to the playoffs. Naaman Forrest High School earned the gold in the PlayVS Rocket League State Championship.

MAJOR INITIATIVES AND ACCOMPLISHMENTS- continued

Garland ISD has also excelled in its Visual and Performing Arts by earning multiple awards again. For the second year in a row, Garland ISD was named a 2020 District of Distinction from the Texas Art Education Association. Only 42 districts received a distinction this year, out of more than 1,000 applications, placing Garland ISD in the top 4 percent statewide. Garland ISD also received its 11th distinction as a 2020 Best Communities for Music Education by the National Association of Music Merchants Foundation. Austin Academy Honors Orchestra, directed by Jane Samford, is a Nation Winner in the 2020 March of Excellence/National Orchestra Honors project by the Foundation for Music Education that recognizes programs for high standards in performance. Out of 145 entries from 38 states, only 13 were named National Winners.

2019-20 also brought many unexpected challenges and trials that the country had not seen in 100 years. The spring brought nationwide shut downs due to the Coronavirus (COVID-19) pandemic that affected business as well as schools. Garland ISD rose to the challenge to offer its students at-home learning. They also distributed more than 18,000 technology devices to students so that they would be able to learn at home. Teachers and administrators collaborated to design activities and lessons for families to continue learning at home. The district's at-home learning website has been accessed by more than 97,000 users spanning all 50 states and 63 countries. Student Nutrition Services also stepped up and distributed more than 550,000 meals at 33 curbside pickup locations between March 16-May 1, 2020.

With many school districts across the country cancelling high school graduations, Garland ISD fought to come up with many different plans and options to hold in-person graduations for the districts graduating seniors. Plans changed several times before they were finally able to hold graduations at the brand new Globe Life Field, home of the Texas Rangers. The Board of Trustees and District Leadership were able to pull off an amazing graduation for each high school where 4,321 graduates received their diplomas at Home Plate. With all of the end of year activities also cancelled, they were still able to celebrate the top ten students from each high school by doing drive by celebrations. The valedictorian and salutatorian from each high school received a visit from members of the Board of Trustees as well as various members of the District Leadership team and campus staff, including teachers. Each of the top ten students also received a yard sign celebrating their accomplishment.

AWARDS AND ACKNOWLEDGEMENTS

Awards - The Government Finance Officers Associations of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the District published a Comprehensive Annual Financial Report in which contents conformed to program standards. This report satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. The District has received a Certificate of Achievement for thirty-one consecutive years. We believe our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The District was awarded a Certificate of Excellence in Financial Reporting by the Association of School Business Officials (ASBO) stating that the District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019, substantially conformed to the recommended principles and standards of financial reporting adopted by that organization. The District has received the Certificate of Excellence for thirty-two consecutive years. The Certificate of Excellence is valid for a period of one year only. We believe that our current report continues to conform to the Certificate of Excellence program requirements and we are submitting it to ASBO to determine its eligibility for another certificate.

Acknowledgments - The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the Finance and Budget Departments. We would like to express our appreciation to all members of the department who assisted and contributed.

We also wish to thank the Board of Trustees for their continued leadership and support and for planning and conducting the financial operations of the District in a responsible and progressive manner.

Sincerely,

Ricardo López, Ed.D.
Superintendent

Brent Ringo, Ed.D.
Chief Financial Officer

Allison Davenport, CPA
Executive Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Garland Independent School District
Texas**

For its Comprehensive Annual
Financial Report
For the Ten Months Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Garland Independent School District

for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2019.

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Claire Hertz'. The signature is written in a cursive style.

Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style.

David J. Lewis
Executive Director

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Financial Section

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Independent Auditor's Report

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Garland Independent School District
 Management's Discussion and Analysis
 Year Ended June 30, 2020

As management of the 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 June 30, 2020.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the District's governmental activities exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$301,119,161 (net position). Of this amount \$57,695,155 was restricted for specific purposes (i.e. Federal/State grants, Debt Service and Student Nutrition). Unrestricted net position was (\$135,726,703) due to GASB 75. The remainder represents the net investments in capital assets.
- As of the close of the current, the District's governmental funds reported combined ending fund balances of \$403,198,801, which breaks down as follows.

Non-Spendable	\$	2,647,142	0.7%
Restricted		111,448,124	27.6%
Committed		11,087,876	2.7%
Assigned		20,115,877	5.0%
Unassigned		257,899,782	64.0%
Total	\$	<u>403,198,801</u>	<u>100.0%</u>

OVERVIEW OF THE FINANCIAL STATEMENTS

Both the discussion and analysis presented are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report contains other supplementary information in addition to the basic financial 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* presents information on all of the District's assets, liabilities, and deferred outflows and inflows of resources. Net position is equal to assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information for all current year revenues and expenses regardless of when revenue is received or expenses incurred. Therefore, some revenues and expenses reported in this statement will result in cash flows in future fiscal periods.

Component units are legally separate organizations for which the Board of Trustees of the District is legally accountable. They can also be other organizations for which the nature and significance of their relationship with the District is such that exclusion would cause the District's financial statements to be incomplete. The District has no component units for which it is financially accountable. The government-wide financial statements can be found on pages 12-13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to demonstrate compliance with finance-related requirements. The *fund financial statements* provide more detailed information about the District's most significant funds, not the District as a whole. Some funds are required by State law and/or bond covenants. Other funds may be established by the Board to control and manage money for particular purposes or to show it is properly using certain taxes or grants.

All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government'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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. The District maintains four governmental funds all of which are considered to be major 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, capital projects fund, and special revenue fund. Per the Texas Education Agency, the District adopts an annual appropriated budget for its general fund, debt service fund, and student nutrition services fund. A budgetary comparison schedule has been provided to demonstrate compliance with these budgets. The basic governmental fund financial statements can be found on pages 14-19 of this report.
- **Proprietary funds.** *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The District's five proprietary funds are Internal Service Funds. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the various functions. The District uses the Internal Service Fund to report activities for its motor pool, print shop, risk management, copier pool and Curtis Culwell Center. The proprietary fund statements offer short and long-term financial information about the activities the District operates like a business. The basic proprietary fund financial statements can be found on pages 20-22 of this report.
- **Fiduciary funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the District's own programs. The District is the trustee, or *fiduciary*, for these funds and is responsible for ensuring the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate *statement of fiduciary assets and liabilities* that can be found on page 23. These activities are excluded from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

Notes to the financial statements. The notes provide additional information essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-56 of this report.

Other 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. Required supplementary information can be found on pages 57-63 of this report.

Combining statements are prepared in connection with internal service funds and are presented immediately following the required supplementary information on pages 64-70 of this report.

Government-wide Financial Analysis

As previously noted, net position may serve as a useful indicator of a government's financial position. As of June 30, 2020, assets and deferred outflow of resources exceeded liabilities and deferred inflows by \$301,119,161.

The District's Net Position

	Governmental Activities	
	2020	2019
Current and other assets	\$ 489,661,396	\$ 498,003,775
Capital assets	837,735,025	816,930,507
Total assets	<u>1,327,396,421</u>	<u>1,314,934,282</u>
Total deferred outflows	120,617,415	137,571,603
Noncurrent liabilities	78,668,997	1,015,530,083
Other liabilities	950,198,241	93,859,873
Total liabilities	<u>1,028,867,238</u>	<u>1,109,389,956</u>
Total deferred inflows	118,027,437	81,297,958
Net investment in capital assets	-	339,849,519
Restricted	7,588,492	57,695,155
Unrestricted	293,530,669	(135,726,703)
Total net position	<u>\$ 301,119,161</u>	<u>\$ 261,817,971</u>

Net Position. As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District's combined net position between fiscal years 2020 and 2019 increased by \$39.3 million. This is due to a change in accounting principal related to GASB Statement No. 75 implemented during 2018. The District's net investment in capital assets is \$339.8 million and includes investments in capital assets (e.g. land, building, equipment, improvements, and construction in progress) less any debt used to acquire those assets that is still outstanding. Of the remaining net position, \$57.7 million are restricted resources subject to external restrictions on how they are used, and (\$135.7) million are unrestricted resources.

The District uses the 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.

The above table provides a summary of the Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position for governmental activities for years ended June 30, 2020 and 2019, respectively.

Changes in the District's Net Position

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 9,028,933	\$ 11,712,941
Operating grants and contributions	121,875,947	112,798,531
General revenues		
Property taxes	286,016,573	276,215,465
State grants	264,547,309	258,315,850
Other	10,060,020	11,178,273
Total revenues	<u>691,528,782</u>	<u>670,221,060</u>
Expenses		
Instructional and instructional related services	387,929,591	352,357,276
Instructional and school leadership	46,656,303	38,614,640
Support services - student	102,931,465	89,017,009
Administrative support services	17,326,424	13,725,592
Support services – non-student	71,754,641	69,547,361
Community services	3,552,435	3,393,311
Debt service	21,612,706	19,046,156
Facilities repairs and maintenance	166,576	131,639
Payments to fiscal agent of shared services arrangement	134,796	117,609
Payments to JJAEP	28,764	10,944
Intergovernmental charges	928,362	925,839
Total expenses	<u>653,022,063</u>	<u>586,887,376</u>
Excess of revenues over expenses	38,506,719	83,333,684
Special item - gain on disposal of assets	794,471	1,222,636
Increase/(Decreases) in net position	39,301,190	84,556,320
Beginning net position	261,817,971	161,259,389
Prior Period Adjustment		16,002,262
Ending net position	<u>\$ 301,119,161</u>	<u>\$ 261,817,971</u>

Governmental activities. Governmental activities increased the District's net position by \$39,301,190. This increase is due to a decrease in expenses and an increase in property taxes and operating grants and contributions revenue. The total cost of all *governmental activities* this year was \$653,022,063. The amount our taxpayers paid for these activities through property taxes was \$286,016,573 or 44%.

Financial Analysis of the District's Funds

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, bond covenants, and segregation for particular purposes.

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 the District's net resources available for spending at the end of a fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$403,198,801 an increase of \$5,787,620 from last year.

Non-Spendable - Inventories	\$ 2,647,142	0.7%
Restricted - Grant Funds	13,603,962	3.4%
Restricted - Capital Acquisitions and Contractual Obligations	26,326,966	6.5%
Restricted - Retirement of Long-term Debt	71,517,196	17.7%
Committed - Self-Insurance	8,000,000	2.1%
Committed - Local Special Revenue Funds	3,087,876	0.8%
Assigned - Construction and Capital Expenditures	19,528,565	4.8%
Assigned - Other	587,312	0.1%
Unassigned	257,899,782	64.0%
	<u>\$ 403,198,801</u>	<u>100.1%</u>

The general fund is the primary operating fund of the District. At the end of the current fiscal year, the general fund's unassigned fund balance was \$257,899,782. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to the total general fund expenditures. Unassigned fund balance represents 53% of the total general fund expenditures, while total fund balance represents 55% of that same amount.

The general fund's fund balance increased \$37,614,086 during the current fiscal year. This is due to an increase in property tax revenue, as a result of increased property values, and a decrease in planned expenditures partially due to a reduction in expenditures due to COVID.

The debt service fund has a total fund balance of \$71,517,196 all of which is restricted for the payment of debt service. The increase in debt services fund balance was \$21,277,650. This increase was due to restructured debt that resulted in less expenditures.

The capital projects fund decreased its fund balance by \$53,377,426. This decrease is due to the planned construction and renovation expenditures of school facilities associated with the November 2014 bond authorization. There were unspent funds at the end of the fiscal year that will be spent in the following fiscal year. The District is in the final phase of the 2014 bond program.

The special revenue fund increased its fund balance by \$273,310. This increase is primarily due to a textbook adoption with state textbook allotment funds and capital projects to reduce the fund balance in the Student Nutrition Services Fund.

Proprietary funds. As previously noted, the District's proprietary fund statements provide the same type of information found in the government-wide financial statements but in more detail.

Net position of the District's internal service funds at June 30, 2020, amounted to \$7,894,657, an increase of \$101,916. This is due in part to a increase in net position of \$188,563 in the Curtis Culwell Center. This is largely attributed to an increase in the number of events hosted this year.

Budgetary Highlights

In June 2019 the Board of Trustees adopted the 2019-20 budget, which supports the District's strategic goals. The budgeting process involves careful planning to properly align revenues and appropriations. A conservative budget approach is utilized when estimating revenues. Expenditures, on the other hand, are allocated to be fully expended. This methodology, in essence, creates a 'worst case budget scenario' and ensures that expenditures by function are not exceeded. The expected result each year is that revenues will exceed estimated amounts and expenditures will be less than budgeted.

During the course of the year, the District monitors revenues and expenditures and submits monthly amendments to the Board for approval to be more in line with expected final results. Over the course of the year, the District recommended and the Board approved, several revisions to budgeted revenue and appropriations. These amendments fall into the following categories:

- Amendments approved shortly after the beginning of the new fiscal year for amounts reserved and designated in the prior year
- Amendments approved shortly after the beginning of the new fiscal year to align the payroll budget with job assignment changes
- Amendments in summer to revise estimates for local and state revenue based on the latest information on student attendance numbers and tax collections
- Amendments throughout the year for transfers to and from other funds and federal indirect cost calculations
- Amendments during the year for changes in programs

Significant differences between the original and final amended budget can be briefly summarized as follows:

GENERAL FUND

Revenues

- \$14,176,485 decrease in local revenue sources as a due to increase state received as an impact from House Bill 3.
- \$35,237,292 increase in state program revenue sources due to updated guidance from House Bill 3.
- \$3,000,000 decrease in federal program revenue

Expenditures by function are amended monthly to fulfill requests from campuses and central organizations to appropriately code expenses as required by the state accountability system.

Additionally, the District made and the Board approved the transfers in and out:

- \$6,000,000 transfer in from capital projects for projects related to the SECO-LoneStar Program. This amount was transferred from the general fund to capital projects during FY19.
- \$9,000,000 transfer in from capital projects as repayment for funds used to supplement bond program projects as savings from other construction projects were realized. These funds were transferred from the general fund to capital projects during FY19.
- \$3,916,000 transfer out to fund bus and white fleet purchases.
- \$590,000 transfer out to fund construction projects at Lakeview Centennial, O'Banion, and Walnut Glen.
- \$300,000 transfer out for the Natatorium scoreboard.
-

After appropriations were amended as described above, actual revenues were \$4,061,223 greater than final budgeted amounts due to more revenue in local, state and federal programs than final budgeted estimates. Actual expenditures were \$29,750,414 less than final budget amounts due to savings from change in fiscal year, year-end payroll accrual and non-payroll expenses being less than estimated. Year-end revenues were greater than expenditures, thus adding to existing fund balance.

NATIONAL BREAKFAST AND LUNCH PROGRAM

There were no changes between the original and final amended budget for the National Breakfast and Lunch Program.

Actual revenues were \$6,677,621 less than final budgeted amounts due to less revenue in local and state sources than final budgeted estimates. Actual expenditures were \$5,570,947 less than final budget amounts due to the year-end payroll accrual being less than estimated. Year-end expenditures were less than revenue, thus increasing existing fund balance.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets (net of accumulated depreciation) for governmental activities was \$837,735,025 and \$816,930,507 as of June 30, 2020 and 2019, respectively. This investment in capital assets includes land, buildings and improvements, and furniture and equipment.

District's Capital Assets (net of depreciation)

	<u>2020</u>	<u>2019</u>
Governmental Activities		
Land	\$ 35,835,595	\$ 35,835,595
Land improvements, net	24,490,611	26,725,127
Buildings and improvements, net	548,820,869	501,584,210
Furniture and equipment, net	22,381,175	24,725,026
Construction in progress	206,206,775	228,060,549
Total at historical cost	<u>\$ 837,735,025</u>	<u>\$ 816,930,507</u>

The increase in governmental capital assets is due primarily to an increase in construction in progress from the November 2014 bond authorization. Additional information on the District's capital assets can be found in Note 4 to the financial statements.

Long-term debt. At June 30, 2020, the District had total bonded debt outstanding of \$507,640,000, a decrease of \$44,840,000 from the prior year. This decrease is due to no new issuances of building bonds for the 2020 year.

The "AAA" long-term rating on the District's Texas bonds reflects the Texas Permanent School Fund guarantee. The District maintains underlying ratings of Aaa from Moody's Investors Service and AA+ from Fitch Ratings. Additional information on the District's long-term debt can be found in Note 6 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the City of Garland stands at 3.3%. Dallas County has a 3.5% unemployment rate as compared to a statewide rate of 7.0% and a national average of 8.5%.
- Inflationary trends in the region tend to be similar to the national consumer price index (CPI). The region's CPI increased 0.4% while the nation experienced a 1.4% increase.
- The District's student attendance rate has historically been approximately 96%.
- The District has appropriated revenues of \$559,662,185 and expenditures of \$548,724,059 in the 2020-21 budget of the General Fund.
- The Debt Service Fund has budgeted revenues of \$72,426,381 and expenditures of \$66,025,000 in the 2020-21 budget.
- The Student Nutrition Services Fund revenue and expenditure budgets for 2020-21 are \$33,802,809 and \$37,802,809, respectively.
- The 2020-21 budget is based on a total property tax rate of \$1.2563 per hundred dollars of assessed value. The property tax rate for maintenance and operations is \$0.9513 per hundred dollars of assessed value. The debt service tax rate is \$0.3050 per hundred dollars of assessed value. The District's taxable value for 2020-21 increased 2.58% due to an increase in commercial and residential property values.
- The District elected to change our fiscal year from August 31st to June 30th for 2019. The 2020 budget will contain twelve-months of activity.
- COVID will potentially impact state funding for the FY21 year. TEA will institute the ADA hold harmless for the first two six-week attendance reporting periods as follows: if an LEA's Refined ADA counts during those first two six-week reporting periods are less than the ADA hold harmless projections, the first two six-week attendance reporting periods for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless projections. For purposes of the hold harmless calculation, TEA will not consider each six weeks attendance period independent of each other. TEA will replace attendance numbers for each eligible LEA's 2020-2021 first two six-week attendance periods with projected ADA and student FTE numbers calculating using a three-year average trend of final numbers from the 2017-2018 through the 2019-2020 school years, unless this projection is both 15% higher and 100 ADA higher than the 2020-2021 LPE projections. In the latter case, 2020-2021 LPE counts will be used.
- TEA will make available an ADA hold harmless for the third six weeks attendance reporting period, on the condition that LEAs allow on-campus instruction throughout the entire third six weeks period, as further described below. The ADA hold harmless methodology will be identical to the methodology used for the first two six weeks attendance reporting periods, except that the third six weeks will be examined independent of the first two six weeks attendance reporting periods. Specifically, if an LEA's refined ADA counts during the third six-weeks attendance reporting period is less than the ADA hold harmless projections (described in the prior question and available online), the third six-weeks attendance reporting period for 2020–2021 will be excluded from the calculation of ADA and student FTEs for FSP funding purposes and will be replaced with the ADA hold harmless projections. As noted above, this ADA hold harmless methodology will only apply to attendance-based counts and will not apply to enrollment-based FSP allotments such as the state compensatory education allotment and the dyslexia allotment.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Director of Finance, Garland ISD, P.O. Box 469026, Garland, Texas, 75046-9026.

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Basic Financial Statements

GARLAND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

Exhibit A-1

Data <u>Codes</u>	<u>Governmental Activities</u>
ASSETS	
1110 Cash and Cash Equivalents	\$ 402,029,930
1220 Property Taxes - Receivable - Delinquent	8,238,718
1230 Allowance for Uncollectible Taxes (Credit)	(558,854)
1240 Due From Other Governments	76,664,649
1290 Other Receivables, net	450,139
1291 Due from external parties	-
1300 Inventories	2,836,814
Capital Assets:	
1510 Land	35,835,595
1510 Land Improvements, net	24,490,611
1520 Buildings and Building Improvements, net	548,820,869
1530 Furniture and Equipment, net	22,381,175
1580 Construction in Progress	206,206,775
1000 Total Assets	1,327,396,421
DEFERRED OUTFLOWS OF RESOURCES	
1700 Deferred Charge on Refunding	7,376,020
1705 Deferred Outflow of Resources for Pension Activities	80,812,326
1706 Deferred Outflow of Resources for OPEB	32,429,069
Total Deferred Outflows of Resources	120,617,415
LIABILITIES	
2110 Accounts Payable	14,461,947
2140 Interest Payable	8,549,818
2150 Payroll Deductions and Withholdings	3,263,476
2160 Accrued Wages Payable	50,778,307
2180 Due to Other Governments	-
2200 Accrued Expenses	340,672
2300 Unearned Revenues	1,274,777
Noncurrent Liabilities:	
2501 Due Within One Year	44,730,584
2502 Due in More Than One Year	515,599,528
2531 Long-Term Capital Leases Payable	478,439
2540 Net Pension Liability	176,503,815
2545 Net OPEB Liability	204,393,433
2532 Vested Vacation Benefits Payable	1,029,666
2533 Loan Payable - Long Term	6,047,326
2591 Long-Term Claims Liability	1,415,450
2000 Total Liabilities	1,028,867,238
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow of Resources for Pension Activities	29,160,240
2606 Deferred Inflow of Resources for OPEB	88,867,197
	118,027,437
NET POSITION	
3200 Net Investment in Capital Assets	
3850 Restricted for Debt Service	
3860 Restricted for Grant Funds	
3861 Restricted for Student Nutrition Services	7,588,492
3900 Unrestricted Net Position	293,530,669
3000 Total Net Position	\$ 301,119,161

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit B-1

Data Control Codes	1	Program Revenues		6	
		3	4		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary Government:					
Governmental Activities:					
11	Instruction	\$ 358,104,960	\$ 710,330	\$ 67,815,861	\$ (289,578,769)
12	Instructional Resources And Media Services	9,157,876		825,777	(8,332,099)
13	Curriculum And Staff Development	20,666,755		6,705,142	(13,961,613)
21	Instructional Leadership	10,023,316		2,155,762	(7,867,554)
23	School Leadership	36,632,987		3,392,590	(33,240,397)
31	Guidance, Counseling, And Evaluation Services	27,630,458		3,329,471	(24,300,987)
32	Social Work Services	1,247,338		461,216	(786,122)
33	Health Services	7,931,437		8,550,566	619,129
34	Student Transportation	19,181,850		193,096	(18,988,754)
35	Food Service	33,165,956	4,687,943	22,776,752	(5,701,261)
36	Extracurricular Activities	13,774,426	3,508,725	551,609	(9,714,092)
41	General Administration	17,326,424		1,165,971	(16,160,453)
51	Facilities Maintenance And Operations	43,253,497	121,935	363,273	(42,768,289)
52	Security And Monitoring Services	8,820,570		18,806	(8,801,764)
53	Data Processing Services	19,680,574		806,003	(18,874,571)
61	Community Services	3,552,435		668,719	(2,883,716)
72	Interest On Long-Term Debt	21,321,564		1,960,537	(19,361,027)
73	Bond Issuance Costs And Fees	291,142			(291,142)
81	Facilities Planning	166,576			(166,576)
93	Payments To Fiscal Agent Of Shared Services Arrangement	134,796		134,796	-
95	Payments To Juvenile Justice Alternative Education Programs	28,764			(28,764)
99	Intergovernmental Charges	928,362			(928,362)
TP	TP Total Primary Government	<u>653,022,063</u>	<u>9,028,933</u>	<u>121,875,947</u>	<u>(522,117,183)</u>
General Revenues:					
Taxes:					
MT	Property Taxes, Levied For General Purposes				199,764,239
DT	Property Taxes, Levied For Debt Service				86,252,334
SF	State Aid-Formula Grants (Unrestricted)				264,547,309
GC	Grants And Contributions Not Restricted To Specific Programs				1,863,128
IE	Investment Earnings				6,333,387
MI	Miscellaneous				1,863,505
Special Items:					
SI	Special Items - Gain on Dipoal of Assets				794,471
TR	Total General Revenues				<u>561,418,373</u>
CN	Change in Net Position				39,301,190
NB	Net Position—Beginning				261,817,971
	Prior Period Adjustment (Note 17)				
NE	Net Position—Ending				<u>\$ 301,119,161</u>

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2020

Data Control Codes	10 General Fund	50 Debt Service Fund
ASSETS		
1110 Cash and Cash Equivalents	\$ 327,333,919	\$ -
1220 Property Taxes Receivable - Delinquent	6,029,891	2,208,827
1230 Allowance for Uncollectible Taxes (Credit)	(476,276)	(82,578)
1240 Due From Other Governments	61,225,111	
1260 Due From Other Funds	-	71,131,835
1290 Other Receivables	351,409	
1300 Inventories	998,377	
1000 Total Assets	<u>395,462,431</u>	<u>73,258,084</u>
LIABILITIES		
2110 Accounts Payable	1,200,716	69,000
2150 Payroll Deductions and Withholdings	3,263,475	
2160 Accrued Wages Payable	47,884,864	
2170 Due to Other Funds	71,145,175	
2200 Accrued Expenditures	151,000	
2300 Unearned Revenues	33,263	
2000 Total Liabilities	<u>123,678,493</u>	<u>69,000</u>
DEFERRED INFLOWS OF RESOURCES		
2600 Unavailable Revenue - Property Taxes	4,298,467	1,671,888
Total Deferred Inflows of Resources	<u>4,298,467</u>	<u>1,671,888</u>
FUND BALANCES		
3410 Non-Spendable - Inventories	998,377	
3450 Restricted - Grant Funds		
3470 Restricted - Capital Acquisitions and Contractual Obligations		
3480 Restricted - Retirement of Long-term Debt		71,517,196
3540 Committed - Self-Insurance	8,000,000	
3545 Committed - Local Special Revenue Funds		
3550 Assigned - Construction and Capital Expenditures		
3590 Assigned - Other	587,312	
3600 Unassigned	257,899,782	
3000 Total Fund Balances	<u>267,485,471</u>	<u>71,517,196</u>
4000 Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 395,462,431</u>	<u>\$ 73,258,084</u>

The accompanying notes are an integral part of the basic financial statements

60 Capital Projects	Special Revenue Fund	Total Governmental Funds
\$ 55,781,518	\$ 7,404,426	\$ 390,519,863
		8,238,718
		(558,854)
	15,439,538	76,664,649
	13,340	71,145,175
		351,409
	1,648,765	2,647,142
<u>55,781,518</u>	<u>24,506,069</u>	<u>549,008,102</u>
9,925,987	2,334,816	13,530,519
	.	3,263,475
	2,995,144	50,880,008
		71,145,175
		151,000
	835,506	868,769
<u>9,925,987</u>	<u>6,165,466</u>	<u>139,838,946</u>
		5,970,355
-	-	<u>5,970,355</u>
	1,648,765	2,647,142
	13,603,962	13,603,962
26,326,966		26,326,966
		71,517,196
		8,000,000
	3,087,876	3,087,876
19,528,565		19,528,565
		587,312
		257,899,782
<u>45,855,531</u>	<u>18,340,603</u>	<u>403,198,801</u>
<u>\$ 55,781,518</u>	<u>\$ 24,506,069</u>	<u>\$ 549,008,102</u>

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GARLAND INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Exhibit C1-R

Total Fund Balances - Governmental Funds	\$	403,198,801
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.		7,894,657
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. The capital assets related to internal service funds (\$7,343,988) are included in the net effect of consolidation above.		1,331,365,325
Accumulated depreciation has not been included in the fund financial statements. The accumulated depreciation related to internal service funds (\$5,844,864) is included in the net effect of consolidation above.		(495,129,424)
Bonds payable and related premiums have not been included in the fund financial statements		(557,829,529)
Note payable for SECO loan that has not been included as liability in the fund financial statements		(6,466,357)
Accrued liabilities for compensated absences due in more than one year have not been reflected in the fund financial statements.		(1,029,666)
Revenue reported as unavailable revenue in the fund financial statements was recognized as revenue in the government-wide financial statements.		5,970,355
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.		(8,547,731)
Loss on bond refunding has not been included in the fund financial statements.		7,376,020
Net pension liability has not been included in the fund financial statements		(176,503,815)
Net OPEB liability has not been included in the fund financial statements		(204,393,433)
Deferred outflows of resources relating to pension activities have not been included in the fund financial statements		80,812,326
Deferred outflows of resources relating to OPEB activities have not been included in the fund financial statements		32,429,069
Deferred inflows of resources relating to pension activities have not been included in the fund financial statements		(29,160,240)
Deferred inflows of resources relating to OPEB activities have not been included in the fund financial statements		(88,867,197)
Net Position of Governmental Activities	\$	<u><u>301,119,161</u></u>

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Data Control Codes	10 General Fund	50 Debt Service Fund
REVENUES:		
5700 Total local and intermediate sources	\$ 207,628,558	\$ 86,799,220
5800 State program revenues	291,561,436	1,459,234
5900 Federal program revenues	<u>9,521,673</u>	<u>470,242</u>
5020 Total Revenues	<u>508,711,667</u>	<u>88,728,696</u>
EXPENDITURES:		
Current:		
0011 Instruction	285,213,618	
0012 Instructional Resources and Media Services	7,932,308	
0013 Curriculum and Instructional Staff Development	13,302,414	
0021 Instructional Leadership	7,667,102	
0023 School Leadership	32,567,369	
0031 Guidance, Counseling, and Evaluation Services	24,353,274	
0032 Social Work Services	844,463	
0033 Health Services	7,132,757	
0034 Student (Pupil) Transportation	15,934,394	
0035 Food Services	562,464	
0036 Cocurricular/Extracurricular Activities	9,909,719	
0041 General Administration	15,936,882	
0051 Facilities Maintenance and Operations	38,770,449	
0052 Security and Monitoring Services	6,614,576	
0053 Data Processing Services	13,044,096	
0061 Community Services	1,777,633	
Debt Service:		
0071 Debt Service-Principal on Long-Term Debt	120,629	43,045,000
0072 Debt Service-Interest on Long-Term Debt		24,383,826
0073 Debt Service-Bond Issuance Cost and Fees		291,142
Capital Outlay:		
0081 Facilities Acquisition and Construction		
Intergovernmental:		
0093 Payments Related to Shared Services Arrangements		
0095 Payments to Juvenile Justice Alternative Ed Program	28,764	
0099 Other Intergovernmental Charges	<u>928,362</u>	
6030 Total Expenditures	<u>482,641,273</u>	<u>67,719,968</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	26,070,394	21,008,728
OTHER FINANCING SOURCES (USES):		
7901 Issuance of Refunding Bonds		28,420,000
7912 Sale of Real and Personal Property	774,795	
7915 Transfers In	15,574,697	
7916 Premium on Issuance of Bonds		2,538,455
7949 Other Resources		
8911 Transfers Out	(4,805,800)	
8940 Payment to Retire Debt		(30,689,533)
7080 Total Other Financing Sources (Uses)	<u>11,543,692</u>	<u>268,922</u>
1200 Net Change in Fund Balances	37,614,086	21,277,650
0100 Fund Balance - July 1 (Beginning)	229,871,385	50,239,546
3000 Fund Balance - June 30 (Ending)	<u>\$ 267,485,471</u>	<u>\$ 71,517,196</u>

The accompanying notes are an integral part of the basic financial statements

60 Capital Projects	Special Revenue Fund	Total Governmental Funds
\$ 979,543	\$ 8,261,209	\$ 303,668,530
	10,827,049	303,847,719
73,440	52,188,366	62,253,721
<u>1,052,983</u>	<u>71,276,624</u>	<u>669,769,970</u>
3,892	28,159,238	313,376,748
	92,235	8,024,543
	5,303,487	18,605,901
	1,237,295	8,904,397
	306,612	32,873,981
	535,469	24,888,743
	353,917	1,198,380
	11,651	7,144,408
2,485,464	100,990	18,520,848
	33,117,381	33,679,845
	1,080,666	10,990,385
67,701	2,522	16,007,105
1,182,024	14,042	39,966,515
2,118,053	1,067	8,733,696
5,402,791		18,446,887
	552,350	2,329,983
		43,165,629
		24,383,826
		291,142
38,591,012		38,591,012
	134,796	134,796
		28,764
		928,362
<u>49,850,937</u>	<u>71,003,718</u>	<u>671,215,896</u>
(48,797,954)	272,906	(1,445,926)
		28,420,000
19,272	404	794,471
4,805,800		20,380,497
		2,538,455
6,170,153		6,170,153
(15,574,697)		(20,380,497)
		(30,689,533)
<u>(4,579,472)</u>	<u>404</u>	<u>7,233,546</u>
(53,377,426)	273,310	5,787,620
99,232,957	18,067,293	397,411,181
<u>\$ 45,855,531</u>	<u>\$ 18,340,603</u>	<u>\$ 403,198,801</u>

GARLAND INDEPENDENT SCHOOL DISTRICT Exhibit C-3
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Total Net Change in Fund Balance - Governmental Funds	\$ 5,787,620
The District uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other funds. The net income of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase net position.	101,916
Current year capital outlays are expenditures in the fund financial statements but should be shown as increases in capital assets in the government-wide financial statements. The net effect of removing the 2019 capital outlays is to increase net position by total governmental activities additions (\$44,926,212) less internal service fund additions (\$6,690).	44,919,522
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. The depreciation related to internal service funds (\$800,529) is included in the net effect of consolidation above.	(23,321,165)
Current year long-term debt principal payments and payments of accreted interest on capital appreciation bonds are in the fund financial statements but shown as reductions in long-term debt in the government-wide financial statements.	79,773,681
The District received additional funding for the SECO loan during fiscal year 2020; the loan was recognized as a other financial resources and becomes a liability at the government-wide level	(6,170,152)
Amortization of the premium of current interest bonds is only reported in the government-wide financial statements. Current year amortization is:	6,513,681
Interest is accrued on outstanding debt in the government-wide financial statements whereas in the fund financial statements, an interest expenditure is reported when due.	423,191
Revenue from property taxes is unavailable in the fund financial statements until it is considered available to finance current expenditures. Such revenue is recognized in the government-wide financial statements when assessed, net of allowance for uncollectible accounts.	(246,763)
Amortization of loss on refunding of debt 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 amortization is to decrease net position.	(3,367,996)
Proceeds from debt issuance are recorded as other financing sources in the fund financial statements, but are recorded as debt in the government-wide financial statements.	(28,420,000)
Premium on bonds is considered revenue in the fund financial statements but such revenue is recorded as part of debt in the government-wide financial statements.	(2,538,455)
Changes in the long-term vested sick leave liability is not shown in the fund financial statements. The net effect of the current year's increase is an increase net position.	49,981
Amortization and other changes in deferred outflows related to the District's portion of the TRS net pension liability are reported in the government-wide financial statements	(18,711,216)
Amortization and other changes in deferred outflows related to the District's portion of the TRS net OPEB liability are reported in the government-wide financial statements	5,125,023
Amortization and other changes in deferred inflows related to the District's portion of the TRS net pension liability are reported in the government-wide financial statements	(16,230,067)
Amortization and other changes in deferred inflows related to the District's portion of the TRS net OPEB liability are reported in the government-wide financial statements	(20,499,415)
Changes in the net pension liability are not shown in the fund financial statements. The net effect of the current year's increase is to decrease net position.	(10,218,628)
Changes in the net OPEB liability are not shown in the fund financial statements. The net effect of the current year's increase is to decrease net position.	(11,806,989)
Change in Net Position of Governmental Activities	\$ 1,163,769

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2020

Exhibit D-1

		Governmental <u>Activities</u>	Internal <u>Service Funds</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$	11,510,069	
Other Receivables		98,730	
Total Current Assets		11,608,799	
Noncurrent Assets:			
Capital Assets:			
Land Purchase and Improvements		251,316	
Building and Building Improvements		265,990	
Furniture and Equipment		6,826,682	
Accumulated Depreciation-Other Land Improvements		(116,038)	
Accumulated Depreciation-Building and Building Improvements		(140,570)	
Accumulated Depreciation-Furniture and Equipment		(5,588,256)	
Total Noncurrent Assets		1,499,124	
Total Assets		13,107,923	
LIABILITIES			
Current Liabilities:			
Accounts Payable		931,431	
Leases Payable		504,608	
Interest Payable		2,089	
Accrued Wages Payable		19,722	
Claims Liability		1,455,520	
Unearned Revenues		406,007	
Total Current Liabilities		3,319,377	
Noncurrent liabilities:			
Capital Lease Payable Long-Term		478,439	
Claims Liability Long-Term		1,415,450	
Total Noncurrent liabilities		1,893,889	
Total Liabilities		5,213,266	
NET POSITION			
Net Investment in Capital Assets		513,988	
Unrestricted Net Position		7,380,669	
Total Net Position	\$	7,894,657	

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit D-2

	<u>Governmental</u> <u>Activities</u>	<u>Internal</u> <u>Service Funds</u>
OPERATING REVENUES:		
Local and Intermediate Sources	\$ 7,072,480	
Total Operating Revenues	<u>7,072,480</u>	
OPERATING EXPENSES:		
Payroll Costs		1,845,766
Professional and Contracted Services		2,162,914
Supplies and Materials		572,465
Other Operating Costs		1,556,809
Depreciation		<u>800,529</u>
Total Operating Expenses		<u>6,938,483</u>
Operating Income (Loss)		<u>133,997</u>
NONOPERATING REVENUES (EXPENSES):		
Earnings from Temporary Deposits & Investments		
Interest on Capital Lease		<u>(32,081)</u>
Total Nonoperating Revenues (Expenses)		<u>(32,081)</u>
Change in Net Position		101,916
Total Net Position - July 1 (Beginning)		<u>7,792,741</u>
Total Net Position - June 30 (Ending)		<u><u>\$ 7,894,657</u></u>

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit D-3

	Governmental <u>Activities</u>	Internal <u>Service Funds</u>
Cash Flows from Operating Activities:		
Cash Received from User Charges	\$ 3,049,533	
Cash Received from Assessments - Other Funds	2,706,830	
Cash Payments to Employees for Services	(1,839,560)	
Cash Payments for Insurance Claims	(1,316,523)	
Cash Payments to Suppliers	(589,250)	
Cash Payments for Other Operating Expenses	(102,502)	
Cash Payments for Prof. and Contracted Services	(1,395,082)	
Net Cash Provided by Operating Activities	513,446	
Cash Flows from Capital Financing Activities:		
Acquisition of Capital Assets	(6,690)	
Capital Lease Payments	(617,913)	
Capital Lease Interest Expense	(36,565)	
Net Cash Used for Capital Financing Activities	(661,168)	
Cash Flows from Investing Activities:		
Interest and Dividends on Investments	-	
Net Decrease in Cash and Cash Equivalents	(147,722)	
Cash and Cash Equivalents at Beginning of the Year	11,657,791	
Cash and Cash Equivalents at the End of the Year	11,510,069	
Reconciliation of Operating Income (Loss) to Net Cash		
Provided by Operating Activities:		
Operating Income (Loss)	133,997	
Adjustments to Reconcile Operating Income (Loss) to Net		
Cash Provided by Operating Activities:		
Depreciation	800,529	
Assets and Liabilities:		
Decrease in Due from Other Funds	(845,971)	
Decrease in Other Receivables	56,845	
Decrease in Accounts Payable	716,937	
Decrease in Accrued Wages Payable	6,206	
Decrease in Due to Other Funds	(2,325)	
Increase in Unearned Revenue	(490,556)	
Decrease in Claims Liability	137,784	
Net Cash Provided by Operating Activities	\$ 513,446	

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2020

Exhibit E-1

	<u>Agency Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 630,716
Total Assets	<u>630,716</u>
LIABILITIES	
Accounts Payable	25,081
Due to Student/Employee Groups	605,635
Total Liabilities	<u>\$ 630,716</u>

DRAFT

The accompanying notes are an integral part of the basic financial statements

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies

The accounting policies of the Garland Independent School District (the "District") conform to generally accepted accounting principles ("GAAP") promulgated by the Governmental Accounting Standards Board ("GASB") and other authoritative sources identified in *Statement on Auditing Standards No. 69* of the American Institute of Certified Public Accountants, the rules prescribed by the Texas Education Agency ("TEA") Financial Accountability System Resource Guide (the "Resource Guide"), and the requirements of contracts and grants of agencies from which it receives funds.

The following is a summary of the more significant policies:

Reporting Entity

In evaluating how to define the government for financial reporting purposes, the District's management has considered all potential component units. By applying the criteria set forth in generally accepted accounting principles ("GAAP"), the District has determined that no other organizations require inclusion in its reporting entity.

Governmental Fund Financial Statements

The District has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing government fund type definitions. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB 54 are Nonspendable, Restricted, Committed, Assigned, and Unassigned. These classifications not only reflect the nature of funds but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of constraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance.

In accordance with GASB 54, the District classifies governmental fund balances as follows:

Nonspendable – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid items, and long-term receivables.

Restricted – includes fund balance amounts constrained for specific purposes externally imposed by providers (such as creditors) or amounts restricted due to constitutional provisions or enabling legislation. This classification includes the child nutrition program, retirement of long term debt, construction programs, and other federal and state grants.

Committed – includes fund balance amounts constrained for specific purposes internally imposed by the District through formal action of the highest level of decision making authority. Committed fund balance is reported pursuant to a resolution passed by the District's Board of Trustees. This classification includes campus activity funds and local special revenue funds. In addition, the District committed \$8 million for self-insurance for underground fuel storage tanks and Metropolitan Area Network/Wide Area Network (MAN/WAN) within the City of Garland. See Note 10 for additional information on the self-insurance.

Assigned – includes fund balance amounts self-imposed by the District to be used for a particular purpose. Per Board of Trustee Policy CE (Local), fund balance can be assigned by the District's Board, the Superintendent, or the Chief Financial Officer. The District has assigned funds for local construction and capital expenditures.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies – continued

Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes. When both restricted and unrestricted fund balances are available for use, it is the District's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts and the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the District's non-fiduciary activities with most of the interfund activities removed except for interfund services provided and used. *Governmental activities* include programs supported primarily by taxes, State foundation funds, grants, and other intergovernmental revenues. *Business-type activities*, which are reported separately, rely significantly on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. All capital asset depreciation is reported as a direct expense of the functional program that benefits from the use of the capital assets. Program revenues include: 1) charges for services and tuition charged by a given function and 2) grants and contributions that are restricted to meeting operational requirements of a particular function. Taxes, state aid, grants and contributions not restricted to specific programs are properly excluded from program revenues and reported instead as general revenues.

The fund financial statements provide reports on the financial condition and results of operations for three fund categories – governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for District operations, they are not included in the government-wide statements. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All other revenues and expenses are non-operating.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide and proprietary fund financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded when payment is due.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies – continued

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible to accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Proprietary funds distinguish operating revenues from non-operating revenues. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges to customers for sales and services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

For Fiduciary Fund types, the District has only Agency Funds. The Agency Funds have no measurement focus.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Accounting

The District reports the following major governmental funds:

The General Fund accounts for financial resources related to the general operations of the District, including financial resources not required to be accounted for in some other fund.

The Debt Service Fund is utilized to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs arising from general obligation bonds.

The Capital Projects Fund accounts for proceeds from sales of bonds and other revenues to be used for authorized construction and acquisition of capital facilities.

The Special Revenue Fund is used to account, on a project basis, for funds granted from the Federal Government and the State of Texas, required by the State to be reported as a special revenue fund, and granted from local sources (including revenues raised by campuses and grants from local not-for-profits).

Proprietary Funds

Internal Service Funds are used to account for services provided by one department to other departments of the District on a cost-reimbursement basis. For the District, these funds are used to provide workers' compensation insurance, reproduction, print services, motor pool, and Curtis Culwell Center services.

Accrued liabilities include provisions for claims reported and claims incurred but not reported for workers' compensation insurance. The provision for reported claims is determined by estimating the amount that will ultimately be paid to each claimant. The provision for claims incurred but not yet reported is estimated based on the District's experience since the inception of the programs.

Fiduciary Funds

Agency Funds are custodial in nature and account for activities of student and employee groups. These funds have no equity. Assets are equal to liabilities and do not include revenues and expenditures for general operations of the District. This accounting reflects the District's agency relationship with the organizations. Fiduciary funds use the accrual basis of accounting to recognize assets and liabilities.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies – continued

Official Budget

The District is required by state law to submit annual budgets for the General Fund, Debt Service Fund, and Student Nutrition Services (included within the Special Revenue Fund) to the Board of Trustees for adoption. The remaining Special Revenue Funds and Capital Projects Fund utilize project-length budgets, established by management. These budgets do not correspond to the District's fiscal year and are not adopted by the Board of Trustees. Each budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

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

Prior to August 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them.

A meeting of the Board of Trustees is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given. Prior to September 1, the Board of Trustees legally enacts the budget through passage of a resolution.

Once a budget is approved, it can be amended at the function and fund level only by approval of a majority of the members of the Board of Trustees. Amendments are presented to the Board at their regular meetings. Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

Each budget is prepared and controlled by management at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board of Trustees. All budget appropriations lapse at year-end.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, investments are considered to be cash equivalents if they are highly liquid with maturity within three months or less.

Investments

Investments consist of balances in privately managed public funds investment pools and investments in United States (U.S.) securities and U.S. Agency securities. The District reports all investments at fair value, except for investment pools. The District's investment pools are valued and reported at amortized cost, which approximates fair value.

The District categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, Certain Investment Pools and Pool Participants.

Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when due or past due and receivable within the current period.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies – continued

Property Taxes (continued)

The tax rates assessed for the fiscal year ended June 30, 2020 to finance General Fund operations and the payment of principal and interest on general obligation long-term debt were \$0.97 and \$0.42 per \$100 valuation, respectively, for a total of \$1.39 per \$100 valuation.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Debt Service Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. At June 30, 2020, taxes receivable net of estimated uncollectible taxes, aggregated \$5,553,615 and \$2,126,249 for the General Fund and Debt Service Fund, respectively.

Inventories and Prepaid Items

Supplies and materials are recorded as expenditures when requisitioned. Inventories of supplies on the balance sheet are recorded at cost using the average cost method. Inventories of food commodities are recorded at market values supplied by the Texas Department of Agriculture and are recorded as inventory when received. Inventory items are recorded as expenditures when they are consumed. Supplies are used for almost all functions of activity while food commodities are used only in the Student Nutrition Services Fund. In the governmental funds, inventories are reported as non-spendable fund balance.

Prepaid items are reported using the purchase method instead of the consumption method. Beginning with fiscal year 2017, the District began using the purchase method where payments for prepaid items are fully recognized as expenditures in the year of payment. The District believes the purchase method is preferable and consistent with the governmental fund concept of reporting only expendable financial resources.

Deferred outflows/inflows of resources

In addition to assets, the Statement of Net Position will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditures) until then. The District has three items that qualify for reporting in this category. They are deferred loss on refunding, TRS pension costs, and TRS OPEB costs, which are reported in the Government-wide Statement of Net Position.

In addition to assets and liabilities, the government-wide Statement of Net Position and governmental fund Balance Sheet report separate sections for deferred outflows and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent the acquisition of net position/fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. In addition to deferred losses on debt refunding, which are reported as deferred outflows of resources, the District reports certain deferred inflows and outflows related to pensions and other post-employment benefits on the government-wide Statement of Net Position. At the governmental fund level, earned but unavailable tax revenue is reported as a deferred inflow of resources.

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.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies – continued

Pensions (continued)

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 (OPEB)

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

Interfund Receivables and Payables

Advances between funds are accounted for in the appropriate interfund receivable and payable accounts. All legally authorized transfers are appropriately treated as transfers and are included in the results of operations. Such balances are eliminated within the governmental and business-type activities for the government-wide financial statements. Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide financial statements as “internal balances.”

Capital Assets

Capital assets, which include land, buildings, furniture and equipment, and construction in progress are reported in the government-wide financial statements. Capital assets are capitalized by the District if the cost of the item is more than \$5,000. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets, donated works for art and similar items, and capital assets received in a service concession agreement are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. The District did not enter into any service concession agreements.

Land improvements, buildings, and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land Improvements	20 Years
Buildings and Improvements	10 - 45 Years
Furniture and Equipment	3 - 20 Years

Encumbrances

Encumbrance accounting, which is used in all government fund types, utilizes purchase orders, contracts, and other commitments to reserve the applicable appropriation. Under Texas law, appropriations, including those in the Capital Projects Fund, lapse at June 30 and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments. The Board has not authorized any unexpended budgeted projects to carry over into the next fiscal year.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies – continued

Data Control Codes

These codes refer to the account code structure prescribed by the TEA in the Resource Guide.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management 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 revenue a school district earns for a year can and does vary until the time at which 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 possible that the foundation revenue estimate as of June 30, 2020 will change.

GASB Statement No. 83: Certain Asset Retirement Obligations. Statement 83 was issued in November 2016. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This statement requires that recognition occur when the liability is both incurred and reasonably estimable. This Statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. This Statement requires the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. This standard becomes effective for the District in fiscal year 2019. The implementation had no effect on the District's Financial Statements.

GASB Statement No. 84: Fiduciary Activities. Statement 84 was issued in January 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This standard becomes effective for the District in fiscal year 2020. The District has not yet determined the impact of this statement.

GASB Statement No. 87: Leases. Statement 87 was issued in June 2017. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about government's leasing activities. This standard becomes effective for the District in fiscal year 2021. The District has not yet determined the impact of this statement.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Summary of Significant Accounting Policies – continued

GASB Statement No. 88: Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements. Statement 88 was issued in April 2018. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. The Statement requires that the additional essential information related to debt be disclosed in the notes to financial statements:

- Unused lines of credit
- Assets pledged as collateral for the debt
- Terms specified in debt agreements related to significant events (such as default, termination, accelerated clauses)

This statement became effective for the District in fiscal year 2019. The implementation had no significant effect on the District's financial statements.

GASB Statement No. 89: Accounting for Interest Cost Incurred Before the End of a Construction Period. Statement 89 was issued in June 2018. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost are reported in a business-type activity or enterprise fund. This statement becomes effective for the District in fiscal year 2021. The District has not yet determined the impact of this statement.

GASB Statement No. 90: Majority Equity Interests – and Amendment of GASB Statements No.14 and No.61. Statement 90 was issued in August 2018. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statements information for certain component units. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. This statement becomes effective for the District in fiscal year 2020. The District has not yet determined the impact of this statement.

Fiscal Year Change

The District's Board of Trustees, in accordance with Texas Education Code, Section 44.0011, approved changing its fiscal year end from August 31 to June 30 effective with start of new fiscal year July 1, 2019. The year a school changes its fiscal year-end to June 30 is a shorter fiscal cycle of ten months (9/1-6/30).

Note 2. Cash and Investments

The District's funds are required to be deposited under the terms of a depository contract pursuant to the School Depository Act. The district has a letter of credit with the Federal Home Loan Bank of Cincinnati as a base line for the districts' funds. Additionally, for amounts needed in excess of the letter of credit. Amounts are pledged from the Federal Reserve Bank of New York. The pledge of approved securities is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

At June 30, 2020, the carrying amount of the District's deposits was \$15,312,444 and the bank balance was \$16,999,816. In addition, the District had various petty cash balances held at different locations amounting to \$31,133.

The District's entire bank balance on June 30, 2020 was covered by federal depository insurance or by collateral held by the District's agent in the District's name. During the period, the District's deposits were fully secured with FDIC coverage and pledged collateral.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 2. Cash and Investments – continued

The District’s investment policy contains the following objectives:

- A. Assure the safety of District funds.
- B. Maintain sufficient liquidity to provide adequate and timely working funds.
- C. Match the maturity of investment instruments to the daily cash flow requirements.
- D. Diversify investments as to maturity, instrument, and financial institution, where permitted.

As a means of limiting exposure to fair value losses that could occur from rising interest rates, the District limits the maturities of investments to one year from the time of purchase in all funds except capital projects and debt service.

The District recognizes that investment risks can result from market price changes. Portfolio diversification is employed as a way to control credit risk. Investment officers are expected to display prudence in the selection of securities as a way to minimize risk. No individual investment transaction shall be undertaken which jeopardizes the total capital position of the overall portfolio.

At June 30, 2020, the District’s exposure to interest rate risk, as measured by the segmented time distribution by investment type, is summarized below:

	Rating	Carrying Amount/ Fair Value	Investment Maturities in Months		
			Less than 1	1 to 3	4 to 6
TexPool	AAAm	241,292,262	\$ 241,292,262		
Texas CLASS	AAAm	35,555,717	35,555,717		
Lone Star	AAAm	35,485,106	35,485,106		
Freddie Mac Discount Note	Aaa, Prime-1	74,983,986	74,983,986		
Total Investments		\$ 387,317,071	\$ 387,317,071	\$ -	\$ -

Investments’ fair value measurements are as follows at June 30, 2020:

Investments	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Freddie Mac Discount Note	74,983,986		74,983,986	
Total Investments	\$ 74,983,986	\$ -	\$ 74,983,986	\$ -

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, Fair Value Measurement and Application, provides a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs-other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 2. Cash and Investments – continued

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement. The fair value of the U.S. Government Agency securities on June 30, 2020 are based on quoted market prices using matrix pricing technique by the pricing source that values securities based on their relationship to benchmark quoted prices (Level 2 inputs).

In accordance with GASB Statement No. 79, Certain External Investment Pools and Pool Participants, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

An 11-member board of pool members oversees Lone Star. The fair value of the District's position in Lone Star is the same as the value of the pool shares. Lone Star is operated in a manner consistent with the SEC's Rule 2A-7 of the investment company Act of 1970.

Lone Star's Government Overnight Fund is authorized for the following investments:

Obligations of the United States Government, its agencies or instrumentalities.

Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the United States Government, or its agencies and instrumentalities.

Fully collateralized repurchase agreements that meet the following criteria: (1) have a defined termination date; (2) are secured by obligations of the United States or its agencies and instrumentalities; (3) require the securities being purchased by the Government Overnight Fund to be pledged to the Government Overnight Fund, held in the Government Overnight Fund's name, and deposited at the time the investment is made with the Government Overnight Fund or with a third party selected and approved by the Government Overnight Fund; and (4) are placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state. The market value of repurchase agreement collateral is required to initially be 102 percent of the principal amount of such repurchase agreement. Thereafter, the market value of such collateral will be determined (marked-to-market) daily and reset to 102 percent of the principal amount if it falls below 100 percent.

The Government Overnight Fund may lend up to 25 percent of its securities pursuant to a reserve repurchase agreement authorized under the Investment Act. Any funds obtained pursuant to a reserve repurchase agreement must be invested in authorized Government Overnight Fund investments and match the term of any reverse repurchase agreement may not exceed 90 days.

No-load money market mutual funds regulated by the Securities and Exchange Commission (SEC) that invest exclusively in authorized Government Overnight Fund investments, provided the Government Overnight Fund shall not invest its funds in any one money market mutual fund in an amount that exceeds (i) 25 percent of the Government Overnight Fund's total assets or (ii) 10 percent of the total assets of such money market mutual fund.

Lone Star's Government Overnight Fund seeks to maintain a dollar-weighted average maturity of 60 days or fewer. As of June 30, 2020, the fund had a weighted average maturity of 36 days.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 2. Cash and Investments – continued

The Texas Comptroller of Public Accounts oversees TexPool. The fair value of the District's position in TexPool is the same as the value of the pool shares. TexPool is operated in a manner consistent with the SEC's Rule 2A-7 of the investment company Act of 1970.

TexPool is authorized for the following investments:

Obligations of the United States Government, its agencies or instrumentalities with a maximum final maturity of 397 days for fixed rate securities and 24 months for variable rate notes.

Fully collateralized repurchase agreements or reverse repurchase agreements (i) with defined termination dates, (ii) secured obligations of the United States, its agencies or its instrumentalities, including mortgage-backed securities, (iii) that require purchased securities to be pledged to the investing entity or a third party, and (iv) that are placed through primary government securities dealers or a financial institution doing business in the State of Texas. The maximum maturity on repurchase agreements may not exceed 90 days unless the repurchase agreements have a put option that allows TexPool to liquidate the position at par with no more than 7-day notice to the counterparty. The maximum maturity on repurchase agreements may not exceed 181 days.

No-load money market mutual funds that (i) are registered with and regulated by the Securities and Exchange Commission, (ii) provide a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940, (iii) maintain a dollar weighted average stated maturity of 90 days or less, (iv) included in its investment objectives the maintenance of a stable net asset value of \$1.00, and (v) are rated or equivalent by at least one nationally recognized statistical rating organization ("NRSRO").

Securities lending programs that comply various limitations.

The weighted average maturity of TexPool cannot exceed 60 days. As of June 30, 2020, TexPool had a weighted average maturity of 36 days.

Texas CLASS is administered by a board of pool members. The fair value of the District's position in Texas CLASS is the same as the value of the pool shares. Texas CLASS is operated in a manner consistent with the SEC's Rule 2A-7 of the investment company Act of 1970.

Texas CLASS is authorized for the following investments:

Obligations, including letters of credit, of the United States or its agencies and instrumentalities with a maximum maturity of 397 days, except that certain permitted variable rate securities may be purchased with final maturities greater than 397 days, as described in Paragraph 12 (d) below.

Direct obligations of the State of Texas or its agencies and instrumentalities.

Other obligations, the principal and interest of which are unconditionally guaranteed or insured by or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States.

Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 2. Cash and Investments – continued

Certificates of deposit or share certificates if the certificate is issued by a depository institution that has its main office or a branch office in this state and is:

(1) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor the National Credit Union Share Insurance Fund or its successor; (2) secured by obligations that are described by Section 2256.009(a) of Chapter 2256, Texas Government Code as amended, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by Section 2256.009(b), Texas Government Code, as amended; or (3) secured in any other manner and amount provided by law for deposits of the investing entity. In addition, an investment in certificates of deposit is authorized if (1) the funds are invested by an investing entity through (A) a broker that has its main office or a branch office in Texas and is selected from a list adopted by the investing entity, or (B) a depository institution that has its main office or a branch office in Texas and that is selected by the investing entity, (2) the broker or depository institution selected by the investing entity under (1) above arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the investing entity, (3) the full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States, and (4) the investing entity appoints the depository institution selected by the investing entity under (1) above, an entity described by Section 2257.041(d) or a clearing broker-dealer registered with the Securities and Exchange Commission and operating pursuant to Securities and Exchange Commission Rules 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian for the investing entity with respect to the certificates of deposit issued for the account of the investing entity.

Repurchase agreements that comply with the Investment Act. No more than 25% of the portfolio of Texas CLASS shall be invested in term repurchase agreements and no more than 5% of the portfolio of Texas CLASS may be invested in term repurchase agreements with maturities exceeding 90 days. Repurchase agreements shall be 102% collateralized by obligations of the United States Treasury or its agencies and instrumentalities in accordance with the provisions of the Public Securities Association Master Agreement on file with the Program Administrator pertaining to repurchase agreement operating procedures.

Securities lending programs that comply with various limitations.

Bankers' acceptances that comply with the Investment Act

Commercial paper that complies with the Investment Act; provided that no more than 25% of the assets of Texas CLASS shall be invested in commercial paper of any one industry, except that the 25% limitation shall not apply to commercial paper of banking and financial institutions.

No-load money market mutual funds that comply with the Investment Act.

Guaranteed investment contracts that comply with the Investment Act.

Bonds issued, assumed or guaranteed by the State of Israel that are also backed by the full faith and credit of the United States of America.

The weighted average maturity of Texas CLASS cannot exceed 60 days. As of June 30, 2020, Texas CLASS has a weighted average maturity of 64 days.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 2. Cash and Investments – continued

To manage custodial credit risk, all investments are made in the name of the Garland Independent School District. All investments other than pools and repurchase agreements are purchased with the delivery versus payment method and are recorded in the District's name on the Federal Reserve's book entry system and confirmed to the District via safekeeping receipt maintained on the books by the Bank of America safekeeping department.

During the period, the District did not hold any investments in commercial paper. The District neither enters into reverse repurchase agreements nor trades in options or future contracts. Additionally, the District does not participate in any Securities Lending Programs.

Note 3. Due From Other Governments

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 June 30, 2020, are summarized below and are reported on the combined financial statements as Due from Other Governments.

Fund	General Fund	Special Revenue Fund
Due from the State of Texas	\$ 65,635,081	\$ 7,219,267
Due from the Federal Government		8,220,271
Total	\$ 65,635,081	\$ 15,439,538

Note 4. Capital Assets

Capital asset activity of the District for the fiscal year ended June 30, 2020, was as follows:

Beginning Balance 7/1/2019, as restated	Additions	Retirements	Transfers	Ending Balance 6/30/2020
\$ 35,835,595	-	-	-	35,835,595
228,060,549	\$ 30,315,659	\$ -	\$ (52,169,433)	206,206,775
263,896,144	30,315,659	-	(52,169,433)	242,042,370
56,554,059	-	-	-	56,554,059
844,413,618	11,201,738	-	52,169,433	907,784,789
128,919,280	3,408,815	-	-	132,328,095
1,029,886,957	14,610,553	-	52,169,433	1,096,666,943
29,828,932	2,234,516	-	-	32,063,448
342,829,408	16,109,526	-	-	358,938,934
104,194,254	5,777,652	-	-	109,971,906
476,852,594	24,121,694	-	-	500,974,288
553,034,363	(9,511,141)	-	52,169,433	595,692,655
\$ 816,930,507	\$ 20,804,518	\$ -	-	\$ 837,735,025

Total Governmental Activities - Capital Assets include cost of assets held in internal service funds and related accumulated depreciation amounting to \$7,343,988 and \$5,844,864 respectively.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 4. Capital Assets – continued

Depreciation expense was charged to governmental functions as follows:

11 Instruction	\$ 11,457,300
12 Instructional Resources and Media Services	501,812
13 Curriculum Development and Instructional Staff Development	9,796
21 Instructional Leadership	154,239
23 School Leadership	257,249
31 Guidance, Counseling and Evaluation Services	94,613
33 Health Services	101,828
34 Student (Pupil) Transportation	2,596,572
35 Food Services	1,497,330
36 Cocurricular/Extracurricular Activities	2,312,537
41 General Administration	262,293
51 Plant Maintenance and Operations	2,310,091
52 Security and Monitoring Services	80,954
53 Data Processing Services	799,919
61 Community Services	884,631
Internal Service Fund Depreciation	800,530
	<u>\$ 24,121,694</u>

As of June 30, 2020, the District had the following major commitments with respect to unfinished major capital projects.

	<u>Project Authorization</u>	<u>Remaining Commitment</u>
Natatorium	\$ 33,498,500	\$ 1,145,213
South Garland High School	8,297,159	1,147,416
North Garland High School	11,760,161	2,877,712
O'Banion Middle School	5,915,474	1,026,220
Rowlett High School	5,133,928	179,299
Coyle Middle School	7,258,473	1,641,851
Brandenburg Add/Renovation	6,356,446	187,411
Webb MS Addition/Renovation	6,860,687	461,829
HVAC Equipment	3,367,549	28,305
District Flooring	4,458,667	2,065,767
District Roofing	12,706,779	229,773
Centerville Elementary School	3,031,945	358,988
Walnut Glen Elementary School	2,674,250	114,531
Golden Meadows Elem School	2,092,319	92,092
Heather Glen Elementary School	1,960,652	35,093
Vial Elementary School	2,483,426	80,439
Toler Elementary School	4,464,289	132,037
Abbett Elementary School	2,430,228	30,961
Total	<u>\$ 39,670,105</u>	<u>\$ 3,167,986</u>

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 5. Unearned Revenue

Governmental funds unearned revenue at June 30, 2020 consisted of the following:

	General Fund	Special Revenue Fund	Total
Food Service Meals		\$ 571,689	\$ 571,689
Special Ed Grant		\$ 260,000	\$ 260,000
Other	\$ 33,263	3,817	37,080
	<u>\$ 33,263</u>	<u>\$ 835,506</u>	<u>\$ 868,769</u>

Note 6. Long-Term Obligations

The following is a summary of changes in long-term obligations of the District for the fiscal year ended June 30, 2020:

	July 1, 2019 Obligations	New Obligations Incurred	Obligations Retired or Transferred	June 30, 2020 Obligations	Due Within One Year
Governmental Activities:					
Bonds and Notes Payable:					
General obligation bonds	\$ 552,480,000	\$ 28,420,000	\$ 73,260,000	\$ 507,640,000	\$ 42,230,000
Premium on bond issuance	54,164,756	2,538,455	6,513,681	50,189,529	
Notes Payable	<u>404,545</u>	<u>6,170,152</u>	<u>108,340</u>	<u>6,466,357</u>	<u>419,032</u>
Total Bonds and Notes Payable	<u>607,049,301</u>	<u>37,128,607</u>	<u>79,882,021</u>	<u>564,295,886</u>	<u>42,649,032</u>
Other Liabilities:					
Net Pension Liability	186,722,443	1,665,702	11,884,330	176,503,815	
Net OPEB Liability	216,200,422	(8,724,521)	3,082,468	204,393,433	
Workers compensation self-insurance liability	2,733,186	1,454,308	1,316,524	2,870,970	1,455,520
Capital Leases	1,604,125	-	621,078	983,047	504,609
Vested sick leave	<u>1,220,610</u>	<u>476,411</u>	<u>545,931</u>	<u>1,151,090</u>	<u>121,424</u>
Total Other Liabilities	<u>408,480,786</u>	<u>(5,128,100)</u>	<u>17,450,331</u>	<u>385,902,355</u>	<u>2,081,553</u>
Total Governmental Activities Long-term Liabilities	<u>\$ 1,015,530,087</u>	<u>\$ 32,000,507</u>	<u>\$ 97,332,352</u>	<u>\$ 950,198,241</u>	<u>\$ 44,730,585</u>

For governmental activities, it is the District's general policy to liquidate claims, judgments, compensated absences, net pension liabilities and net OPEB Liabilities by the general fund.

During 2019 the District entered has a note payable with the State Energy Conservation Office. The loan will allow the district to complete energy-related cost reductions retrofits. The loan will be repaid over 15 years at a 1% interest rate.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 6. Long-Term Obligations – continued

Bonds payable and contractual obligations at June 30, 2020 are composed of the following individual issues:

Description	Interest Rate	Amounts Original Issue	Amounts Outstanding at July 1, 2019	Issued	Retired/ Refunded	Amounts Outstanding at June 30, 2020
School Building and Refunding Bonds - 2009A						
Matures 2009 - 2029	4.0% to 5.0%	53,210,000	-			-
Qualified School Construction Bonds - 2009B						
Matures 2019 - 2024	0.0%	10,185,000	8,445,000		1,690,000	6,755,000
Unlimited Tax Refunding Series - 2010						
Matures 2011 - 2017	2.0% to 4.0%	9,845,000	75,000		75,000	-
Unlimited Tax School Building Series - 2011						
Matures 2012 - 2031	2.0% to 5.0%	61,615,000	2,100,000		2,100,000	-
Unlimited Tax Refunding Series - 2011A						
Matures 2012 - 2023	0.5% to 2.9%	52,335,609	22,515,000		22,515,000	-
Unlimited Tax Refunding Series - 2012						
Matures 2016 - 2028	2.0% to 5.0%	99,425,000	74,220,000		11,160,000	63,060,000
Unlimited Tax Refunding Series - 2012A						
Matures 2013 - 2024	0.35% to 3.0%	25,799,604	13,080,000		13,080,000	-
Qualified School Construction Bonds - 2012						
Matures 2022 - 2031	4.009%	12,485,000	12,485,000			12,485,000
Unlimited Tax Refunding Series - 2014						
Matures 2015 - 2024	4.0%	26,725,000	12,985,000		2,900,000	10,085,000
Unlimited Tax Building and Refunding Series - 2015A						
Matures 2016 - 2035	2.0% to 5.0%	185,740,000	157,910,000		1,000,000	156,910,000
Unlimited Tax Refunding Bonds - 2016						
Matures 2020 - 2031	2.5% to 5.0%	40,560,000	40,560,000		2,445,000	38,115,000
Unlimited Tax School Building Bonds - 2016						
Matures 2017 - 2036	2.0% to 5.0%	150,250,000	120,605,000		4,715,000	115,890,000
Unlimited Tax School Building Bonds - 2018						
Matures 2019 - 2038	5.0%	78,565,000	72,975,000		6,115,000	66,860,000
Unlimited Tax Refunding Bonds - 2019						
Matures 2020 - 2029	3.0% to 5.0%	14,525,000	14,525,000		3,935,000	10,590,000
Unlimited Tax Refunding Bonds - 2019A						
Matures 2020 - 2024	5.0%	28,420,000	-	28,420,000	1,530,000	26,890,000
Total		<u>\$ 849,685,213</u>	<u>\$ 552,480,000</u>	<u>\$ 28,420,000</u>	<u>\$ 73,260,000</u>	<u>\$ 507,640,000</u>
Accumulated Interest Accretion						-
Total Principal Outstanding - June 30, 2020						<u>\$ 507,640,000</u>

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 6. Long-Term Obligations - continued

These bonds and accreted interest are secured by ad valorem taxes levied against all taxable property and are serviced by the Debt Service Fund with an apportionment of the ad valorem tax levy. Interest rates on the bonds range from 0.00% to 5.00% and are due through 2038. At June 30, 2020, \$71,517,195 was available in the Debt Service Fund to service these bonds. Arbitrage rebates are paid from interest earnings of the Capital Projects Fund. Sick leave is paid from the General Fund.

In November 2019, the District issued \$28,420,000 of Unlimited Tax Refunding Bonds, Series 2019A. All of the proceeds (\$28,420,000), were used to refund \$30,215,000 on Unlimited Tax School Building and Refunding Bonds, Series 2010, 2011A and 2012A. The reacquisition price was more than the net carrying amount of the old debt resulting in a refunding of \$2,438,504. This gain is netted with previous losses on refunding and carried as a deferred outflow of resources and amortized over the remaining life of the refunded debt which is the same as the new debt. This refunding decreased total debt service payment over the next five years by \$1,617,144 and resulted in an economic gain of \$1,556,236. The issuance cost of \$173,150 was expensed. The premium received of \$2,538,455 is being amortized over the life of the refunded debt which is the same as the new debt. Series 2019A bears interest at 5.0% and matures in 2024.

The annual requirements to pay principal and interest on the bond obligations outstanding as of June 30, 2020 are as follows:

Year Ended June 30	Principal	Interest (including accreted interest)	Requirements
2021	\$ 42,230,000	\$ 22,793,944	\$ 65,023,944
2022	42,985,000	22,793,944	65,778,944
2023	42,660,000	20,800,939	63,460,939
2024	42,505,000	18,804,192	61,309,192
2025	29,185,000	16,796,932	45,981,932
2026 - 2030	140,265,000	59,792,606	200,057,606
2031 - 2035	142,295,000	28,472,810	170,767,810
2036 - 2038	25,515,000	4,294,563	29,809,563
	<u>\$ 507,640,000</u>	<u>\$ 194,549,930</u>	<u>\$ 702,189,930</u>

As of June 30, 2020, the District has issued all general obligation bonds from the November 2014 voted authorization.

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

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 7. Compensated Absences

Employees of the District are granted vacation and sick leave annually. Vacation must be taken within the fiscal year; thus, the District has no liability for unused vacation pay. Sick leave days are accumulated from year to year. However, only qualified employees are paid for sick leave days not taken upon retirement. Qualified employees (employees with ten or more years of service in the District who retire or take disability retirement and who have unused accumulated local sick leave or state sick or personal leave accrued prior to the 1995-96) shall be paid for up to 20 days of leave at the daily rate at the time of retirement. The liability for compensated absences related to qualified employees is approximately \$1,151,090. Of this amount, \$121,424 is recorded in the General Fund in accrued wages for the amount due to retired employees as of June 30, 2020.

Note 8. Interfund Receivables, Payables, and Transfers

Interfund balances at June 30, 2020 arose in the normal course of operations and consisted of the following individual fund receivable and payable balances:

TO	FROM		
Debt Service Fund	General Fund	\$	71,131,835
Special Revenue Fund	General Fund	\$	<u>13,340</u>
Total Due From Other Funds			<u>\$ 71,145,175</u>
FROM	TO		
General Fund	Debt Service Fund	\$	71,131,835
General Fund	Special Revenue Fund	\$	<u>13,340</u>
Total Due To Other Funds			<u>\$ 71,145,175</u>

All due to/from amounts are generated in the normal course of operations from payroll and accounts payable activity. They are repaid periodically throughout the year.

Transfers In/Out for the fiscal year ended June 30, 2020 were as follows:

		Transfers In	
		General Fund	Capital Projects
Transfers Out			
General Fund			\$ 4,805,000
Capital Projects		\$ 15,574,697	
		\$ 15,574,697	\$ 4,805,000

In the fund financial statements, \$4,805,800 was transferred out of the General Fund to Capital Projects Fund for construction projects and roof renovations. In addition, \$15,574,697 was transferred out of the Capital Projects Fund to General Fund to reimburse the General funds for projects that were allowed to be accelerated.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 9. Local Revenues - Governmental Funds

Local revenues are comprised of the following:

	General Fund	Debt Service Fund	Capital Projects	Special Revenue Fund	Total
Taxes, penalty & interest	\$ 199,593,392	\$ 86,178,416			\$ 285,771,808
Investment earning	4,733,050	620,794	\$ 979,543	\$ 389,098	6,722,485
Other intermediate	1,425,560	10		3,033,035	4,458,605
Tuition and Fees	664,790			59,649	724,439
Rental	121,935				121,935
Insurance Recovery	437,110			99	437,209
Athletic	652,721				652,721
Food service				4,687,943	4,687,943
Gifts				91,385	91,385
Total	<u>\$ 207,628,558</u>	<u>\$ 86,799,220</u>	<u>\$ 979,543</u>	<u>\$ 8,261,209</u>	<u>\$ 303,668,530</u>

Note 10. Risk Management

Workers' Compensation – Self Funded

The District manages its workers' compensation risk internally through a Risk Management Department which provides for loss control and loss prevention and sets aside assets for claim settlement through the Risk Management Internal Service Fund. This internal service fund charges interfund "premiums" based on an estimate of the District's ultimate loss.

During the fiscal year ended June 30, 2020, the District met its statutory workers' compensation obligations by participating as a self-funded member of the Texas Association of School Boards (TASB) Risk Management Fund (Fund). The Fund was created and is operated under the provisions of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and Chapter 504, Texas Labor Code. All members participating in the Fund execute Interlocal Agreements that define the responsibilities of the parties.

As a self-funded member of the TASB Fund, the District is solely responsible for all claim costs, both reported and unreported. The Fund provides administrative services to its self-funded members including claims administration and customer service.

The District is protected against higher than expected worker's compensation claims cost through the purchase of stop-loss coverage. Through Roach Howard Smith and Barton Agency, the District has workers' compensation stop-loss coverage with Star Insurance Company with a \$600,000 retention.

The TASB Fund engages services of an independent auditor to conduct a financial audit after the close of each plan year on June 30. The audit is accepted by the TASB Fund's Board of Trustees in February of the following year. The TASB Fund's audited financial statements as of June 30, 2020, are available at the TASB offices and have been filed with the Texas Department of Insurance in Austin.

Health Insurance

As of September 1, 2011, the District discontinued the health self-insurance plan. At that time, employees became eligible to purchase health insurance through TRS-ActiveCare, which is the statewide health plan for public education employees established by the 77th Texas Legislature. It is a fully insured plan administered by Aetna. The District contributes \$325 per active participant.

For workers' compensation, health care, property, and liability insurances, the District has not experienced significant reductions in insurance coverage from that of the prior year. With respect to the risks mentioned below, settlements have not exceeded insurance coverage for the past three fiscal years except where noted.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 10. Risk Management - continued

The District reports liabilities based on requirements of Governmental Auditing Standards Board Statement Nos. 10 and 30, which require a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. This liability for workers' compensation self-funded plans, reported at their estimated value on June 30, 2020, was \$2,870,970 and is recorded as an accrued expenditure in the Risk Management Internal Service Fund.

In fiscal years 2020 and 2019, changes in workers' compensation claims liability amounts were:

<u>Internal Service Fund</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
2019 - Risk Management	2,714,522	1,120,215	1,101,551	2,733,186
2020- Risk Management	2,733,186	1,454,308	1,316,524	2,870,970

At June 30, 2020, the District held \$7,623,814 in temporary cash and investments in the Risk Management Internal Service Fund designated for payment of workers' compensation.

Property and Liability Insurance

The District's buildings are insured through purchased insurance to replacement cost except from wind/hail which is insured for actual cash value. The deductible is \$100,000 per occurrence for property claims except for 1% of total insured value per location for wind and hail claims. A crime insurance policy has a \$1,000,000 limit with a \$10,000 deductible. Liability coverage is provided through TASB Risk Management Fund, a self-insured risk pool (TASBRMF). Vehicles are covered for liability up to \$300,000 per occurrence, which meets the District's tort liability limits, plus \$1,000,000 per occurrence for out of state claims. Vehicle physical damage and liability is subject to a \$1,000 deductible.

The District maintains Educator Leaders liability coverage with a \$2,000,000 limit and per occurrence deductible of \$10,000. The District has general liability coverage with a \$2,000,000 limit, no deductible, and an annual aggregate of \$2,000,000. The liability risk pool used by the District through August 31, 2017 has filed bankruptcy leaving a minimal potential exposure to the District of uninsured and unreported claims going forward. The Risk Management Internal Service Fund has adequate fund balance to cover potential claims that occurred August 31, 2017 or prior that will not be covered due to the bankruptcy.

The Texas Commission on Environmental Quality ("TCEQ") has required that the District have liability insurance or self-insurance to protect against loss from operating underground fuel storage tanks. The amount of insurance required by the TECQ is \$1,000,000 per incident or \$2,000,000 in the annual aggregate. The Board of Trustees has decided to satisfy this insurance requirement by designating \$2,000,000 of the District's General Fund Balance as a self-insurance fund.

The City of Garland has required that the District provide proof of liability insurance or self-insurance in the total amount of \$6,000,000 (\$1,000,000 primary and \$5,000,000 self-insurance) in order to use City of Garland right of ways for the District's WAN/MAN fiber optic communications cables. The purpose of the insurance is to cover any future possible claims of liability arising out of the construction, installation, maintenance, or operation of the District's WAN/MAN cables in the City of Garland rights of way. The Board of Trustees has decided to satisfy this insurance requirement by designating self-insurance of \$6,000,000 of the District's General Fund Balance as a self-insurance fund.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 10. Risk Management - continued

Medical Malpractice Insurance

The District carries a medical malpractice insurance policy to provide protection for the employee clinic and school nurses from malpractice claims. The policy has a \$1 million per occurrence limit with a \$3 million aggregate, subject to a \$2,500 per claim deductible.

Student Accident Insurance

The District provides accident insurance for athletics, band, cheerleading and other UIL sponsored activities. The accident policy is an excess insurance policy covering accidental injuries with a \$25,000 limit. There is also a catastrophic umbrella policy for these UIL sponsored activities with a limit of \$7.5 million above the underlying \$25,000 policy.

Note 11. Retirement Plan

Retirement Plan Description

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas (TRS). TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms. All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

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

Pension Plan Fiduciary Net Position

Detail information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at http://www.trs.texas.gov/TRS%20Documents/cafr_2018.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

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

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 11. Retirement Plan - continued

Benefits Provided (continued)

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

Contributions

Contribution requirements are established or amended pursuant to Article 16, Section 67 of the Texas Constitution, which requires the legislature to establish a member contribution rate of not less than 6 percent of the member's annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the System during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS's unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The 85th Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for Plan years 2018 and 2019 and the 86th Texas Legislature, GAA established the employer contribution rates for Plan years 2020 and 2021.

	Contribution Rates	
	Plan Fiscal Year	
	2019	2020
Member	7.7%	7.7%
Employer	6.8%	7.5%
District	6.8%	7.5%

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

	Measurement Year (2019)		For the Fiscal Year Ended June 30, 2020
	Contributions	Pension Expense	Contributions
Member (Employee)	\$ 28,337,015	\$ -	\$ 29,018,765
Non-employer contributing agency (State)	16,976,349	39,607,669	19,978,043
District	11,884,330	36,936,628	12,355,875

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

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 11. Retirement Plan - continued

- * 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 are two additional surcharges an employer is subject to.

- * 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.
- * When a school district or charter school does not contribute to the Federal Old-Age, Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2018. Update procedures were used to roll forward the total pension liability to August 31, 2019. The actuarial assumptions used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2018. The actuarial methods and assumption were primarily based on a study of actual experience for the three year ending August 31, 2018 and were adopted in July 2018.

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

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

* The source for the rate is the Fixed Income Market data/yield curve/data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds are reported in Fidelity Index's "20-Year Municipal GO AA index.

The actuarial methods and assumptions are primarily based on a study of actual experience for the three-year period ending August 31, 2018 and adopted in July 2019.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 11. Retirement Plan - continued

Discount Rate

A single discount rate of 7.25 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity will be made at the rate set by the legislature during the 2019 legislative session. It is assumed that future employer and state contribution will be 8.50 percent of payroll in the fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contribution for all active and rehired retirees. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payment of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments is 7.25 percent. The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of August 31, 2019 are summarized below:

Asset Class	FY 2019 Target Allocation* %	New Target Allocation** %	Long-Term Expected Geometric Real Rate of Return***
Global Equity			
U.S.	18.00%	18.00%	6.40%
Non-U.S. Developed	13.00%	13.00%	6.30%
Emerging Markets	9.00%	9.00%	7.30%
Directional Hedge Funds	4.00%		
Private Equity	13.00%	14.00%	8.40%
Stable Value			
U.S. Treasuries ****	11.00%	16.00%	3.10%
Stable Value Hedge Funds	4.00%	5.00%	4.50%
Real Return			
Global Inflation Linked Bonds *****	3.00%		
Real Estate	14.00%	15.00%	8.50%
Energy and Natural Resources	5.00%	6.00%	7.30%
Risk Parity			
Risk Parity	5.00%	8.00%	5.8%/6.5%*****
Asset Allocation Leverage			
Cash	1.00%	2.00%	2.50%
Asset Allocation Leverage		6.00%	2.70%
Total	100.00%		

* FY 2019 Target Allocation based on the Strategic Asset Allocation dated on 10/1/2018

** New target allocation based on Strategic Asset Allocation dated 10/1/2019

*** 10-Year annualized geometric nominal returns include the real rate of return and inflation of 2.1%

**** New Target Allocation groups Government Bonds within the stable value allocation. This includes global sovereign nominal and inflation-linked bonds

***** 5.80% (6.50%) return expectation corresponds to Risk Parity with a 10% (12%) target volatility

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 11. Retirement Plan - continued

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.

	Discount Rate		
	1% Decrease	Current	1% Increase
	(6.250%)	Rate (7.250%)	(8.250%)
District's Proportional share of the net pension liability	\$ 271,312,005	\$ 176,503,812	\$ 99,690,882

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

At June 30, 2020, the District reported a liability of \$176,503,812 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 176,503,812
State's proportionate share that is associated with the District	252,140,175
Total	\$ 428,643,987

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

At August 31, 2019 the employer's proportion of the collective net pension liability was 0.3395% which was an increase from its proportion measured as of August 31, 2018 of 0.3392%.

Changes since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

- The single discount as of August 31, 2018 was a single blended rate 6.907 percent and that has changed to the long-term rate of return of 7.25 percent as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

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

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 11. Retirement Plan - continued

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$76,544,297 as well as revenue of \$39,607,669 representing pension expense incurred by the State on behalf of the District.

At June 30, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 741,474	\$ (6,128,493)
Changes of assumptions	54,760,152	(22,629,486)
Net difference between projected and actual earnings on pension plan investments	1,772,302	-
Changes in proportion and differences between District contributions and proportionate share of contributions	14,953,168	(2,131,603)
District contributions subsequent to the measurement date	10,314,572	-
Total	<u>\$ 82,541,668</u>	<u>\$ (30,889,582)</u>

The \$10,314,572 reported as 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 year ending June 30, 2021. The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	Amount
2021	\$ 10,916,308
2022	8,815,282
2023	10,186,762
2024	9,507,173
2025	3,530,974
Thereafter	(1,618,985)
	<u>\$ 41,337,514</u>

Note 12. Retiree Health Plan

Plan Description

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

OPEB Plan Fiduciary Net Position

Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2019.pdf by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 12. Retiree Health Plan - continued

Benefits Provided

TRS-Care provides a basic health insurance coverage at no cost to all retirees from public schools, charter schools, regional service centers, and other educational districts who are members of the TRS pension system. Eligible non-Medicare retirees and their dependents may pay premiums to participate in the high-deductible health plans. Eligible Medicare retirees and their dependents may pay premiums to participate in the Medicare Advantage health plans. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. For more information on TRS-Care eligibility and detailed information on TRS-Care, please refer to the Benefits section.

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

Eligible retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits (TRS-Care 2 and TRS-Care 3). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic post-employment benefit changes; including automatic COLAs.

TRS-Care Monthly for Retirees			
Effective January 1, 2019 - Dec 31, 2019			
	Medicare		Non-Medicare
Retiree or surviving spouse	\$ 135	\$	200
Retiree and Spouse	529		689
Retiree or surviving spouse and Children	468		408
Retiree and Family	1,020		999

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 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 12. Retiree Health Plan - continued

	Contribution Rates	
	2020	2019
Active Employees	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding remitted by Employers	1.25%	1.25%

	Measurement Year (2019)		Fiscal Year (2020)
	Contributions	OPEB Expense	Contributions
Member (Employee)	\$ 2,392,085	\$ -	\$ 2,449,636
Non-Employer Contributing Agency (State)	4,075,689	7,158,080	7,035,751
District	3,067,435	6,689,129	3,119,673

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to. When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

\$230,756,971 was transferred to TRS to pay for TRS-Care during the 86th Legislative Session, House Bill 1. GASB Statement No. 85 requires that an on-behalf payment is recorded for the districts proportionate share. The proportionate share was determined using the GASB Statement No. 75 TRS-Care proportionate share allocation. For the year ended June 30, 2020, the District recorded an expenditure for their proportionate share of the funds along with the corresponding revenue of \$1,000,230.

Need to add premium rates here?

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2018. Update procedures were used to roll forward the total OPEB liability to August 31, 2019.

The actuarial valuation of TRS-Care is similar to the actuarial valuations performed for the pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation, salary increases, and general payroll growth, used in this 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 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 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).

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 12. Retiree Health Plan - continued

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

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Salary Increases
Rates of Disability	
Additional Actuarial Methods and Assumptions:	
Valuation Date	August 31, 2018, rolled forward to August 31, 2019
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate*	2.63% as of August 31, 2019
Election Rates	Normal Retirement: 65% participation prior to age 65 and 50% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65
Expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age adjusted claims costs.
Salary increases**	3.05% to 9.05%, including inflation
Healthcare Trend Rates***	4.50% to 10.25%
Ad Hoc Post-Employment Benefit Changes	None

* Source: Fixed Income municipal bonds with 20 years to maturity that include only federal tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of August 31, 2019.

** Includes Inflation at 2.30%

*** Initial medical trend rates were 7.50% for non-Medicare retirees; 10.25% for Medicare retirees and 110.25% for prescription drug trend rate. The initial trend rates decrease to an ultimate trend rate of 4.50% over a period 13 years.

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

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

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

Discount Rate

A single discount rate of 2.63% was used to measure the total OPEB liability. There was a decrease of 1.06 percent in the discount rate since 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 applied to all periods of projected benefit payments to determine the total OPEB liability.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 12. Retiree Health Plan - continued

Discount Rate Sensitivity Analysis

Discount Rate – The following presents the District’s proportional share of the net OPEB liability of the plan using the discount rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one- percentage point lower or one-percentage point higher than the AA/Aa rate.

	Discount Rate		
	1% Decrease (1.63%)	Current Rate (2.63%)	1% Increase (3.63%)
District's Proportional share of the Net OPEB Liability:	\$ 246,768,456	\$ 204,393,433	\$ 171,243,411

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

	Healthcare Cost Trend Rate		
	1% Decrease	Current	1% Increase
District's proportionate share of the Net OPEB Liability:	\$ 166,736,992	\$ 204,393,433	\$ 254,835,770

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

At June 30, 2020, the District reported a liability of \$204,393,432 for its proportionate share of the TRS’s Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's Proportional share of the collective Net OPEB Liability	\$ 204,393,433
State's Proportional share this is associated with the District	<u>271,593,152</u>
Total	<u><u>\$ 475,986,585</u></u>

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

At August 31, 2019 the employer’s proportion of the collective Net OPEB Liability was 0.4322% compared to 0.4330% as of August 31, 2018.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 12. Retiree Health Plan - continued

Changes Since the Prior Actuarial Valuation

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

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$13,847,210 and revenue of \$7,158,080 for support provided by the State.

At June 30, 2020, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 10,027,235	\$ (33,446,817)
Changes in actuarial assumptions	11,352,461	(54,976,817)
Net difference between projected and actual investment earnings	22,050	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	8,428,109	(443,563)
Contributions paid to TRS subsequent to the measurement date	2,599,214	-
Total	\$ 32,429,069	\$ (88,867,197)

The \$2,599,214 reported as 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 year ending June 30, 2021.

GARLAND INDEPENDENT SCHOOL DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDED JUNE 30, 2020

Note 12. Retiree Health Plan - continued

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

<u>Year End June 30</u>	<u>Amount</u>
2021	\$ (10,135,379)
2022	(10,135,379)
2023	(10,142,516)
2024	(10,146,598)
2025	(10,145,481)
Thereafter	(8,331,989)
	<u>\$ (59,037,342)</u>

Medicare Part D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 established prescription drug coverage for Medicare beneficiaries know as Medicare Part D. Under Medicare Part D, TRS-Care receives retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. For the years ended June 30, 2020, 2019, and 2018, the subsidy payments received by TRS-Care on behalf of the District are as follows:

<u>Fiscal Year</u>	<u>Medicare Part D</u>
2020	\$ 1,772,577
2019	1,386,665
2018	1,092,563

The information for the fiscal year ended June 30, 2020 is an estimate provided by the Teacher Retirement System. These payments are recorded as equal revenues and expenditures in the governmental funds financial statements of the District.

Note 13. Commitments and Contingencies

Litigation – The District is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of District's management, the potential losses after insurance coverage, on all claims, will not have a material adverse effect on the District's financial statements.

Grant Programs – The District participates in numerous state and federal grant programs which 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 the District has not complied with the rules and regulations governing the grants, refunds of any monies received may be required and the collectability of any related receivable at June 30, 2020 may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 14. Operating Leases

The District leases a warehouse and clinic space under non-cancelable operating leases. Total lease payments made under the warehouse and clinic leases were \$108,078 and \$98,659, respectively, for the fiscal year ended June 30, 2020.

The future minimum lease payments for the leases are as follows:

Year Ending June 30,	Warehouse	Clinic
2021	108,075	95,496
2022	-	71,622
Total	<u>\$ 108,075</u>	<u>\$ 167,118</u>

Note 15. Capital Leases

In August 2016, the District entered into capital lease agreements for copier equipment. The initial agreement expired in August 2019 and the district exercised the bargain renewal option of three additional years. Amortization of the capital lease assets is included in depreciation expense within the Copier Pool Internal Service fund.

The following is a summary of the leased assets included in furniture and equipment within the Copier Pool Internal Service Fund:

Equipment	\$ 3,636,975
Less: accumulated depreciation	<u>(2,626,704)</u>
Net book value	<u>\$ 1,010,271</u>

Future minimum commitments under the capital leases are as follows:

Fiscal Year	Total	Interest	Principal
2021	523,583	18,974	\$ 504,609
2022	418,866	7,233	\$ 411,633
2023	<u>67,021</u>	<u>213</u>	<u>\$ 66,808</u>
Total	<u>\$ 1,009,470</u>	<u>\$ 26,420</u>	<u>\$ 983,050</u>

Note 16. Deferred Outflows of Resources

For governmental activities, the net investment in capital assets of \$339,849,519 includes the effect of deferring the recognition of losses on bond refunding's. The \$7,376,020 balance of the deferred outflow of resources at June 30, 2020 will be recognized as an expense and will decrease unrestricted net position over the next 13 years.

	July 1, 2019 Balance	New Obligations Incurred	Obligations Retired or Transferred	June 30, 2020 Balance
Deferred Outflows of Resources:				
Deferred charge on refunding	<u>\$ 10,744,016</u>	<u>\$ 2,438,504</u>	<u>\$ 5,806,500</u>	<u>\$ 7,376,020</u>
Total Deferred Outflows of Resources	<u>\$ 10,744,016</u>	<u>\$ 2,438,504</u>	<u>\$ 5,806,500</u>	<u>\$ 7,376,020</u>

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED JUNE 30, 2020

Note 17. Subsequent Events

In November 2020, the District issued \$47,830,000 of Unlimited Tax Refunding Bonds, Series 2020 to refund the Unlimited Tax Refunding Bonds, Series 2010, Unlimited Tax Refunding Bonds, Series 2011A and Unlimited Tax Refunding Bonds, Series 2012A.

The District evaluated all subsequent events through December 15, 2020, the date these financial statements were issued, and determined there to be no additional subsequent events requiring recognition or disclosure.

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Required Supplementary Information

GARLAND INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit G-1

	<u>Budgeted Amounts</u>		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 219,440,965	\$ 205,264,480	\$ 207,628,558	\$ 2,364,078
5800 State Program Revenues	255,148,672	290,385,964	291,561,436	1,175,472
5900 Federal Program Revenues	12,000,000	9,000,000	9,521,673	521,673
5020 Total Revenues	<u>486,589,637</u>	<u>504,650,444</u>	<u>508,711,667</u>	<u>4,061,223</u>
EXPENDITURES:				
Current:				
0011 Instruction	297,871,240	295,428,565	285,213,618	(10,214,947)
0012 Instructional Resources and Media Services	7,749,845	8,161,172	7,932,308	(228,864)
0013 Curriculum and Instructional Staff Development	13,425,458	14,662,128	13,302,414	(1,359,714)
0021 Instructional Leadership	9,371,096	8,796,533	7,667,102	(1,129,431)
0023 School Leadership	32,677,656	33,816,380	32,567,369	(1,249,011)
0031 Guidance, Counseling, and Evaluation Services	24,891,793	25,277,365	24,353,274	(924,091)
0032 Social Work Services	1,167,103	1,188,700	844,463	(344,237)
0033 Health Services	7,296,176	7,585,553	7,132,757	(452,796)
0034 Student (Pupil) Transportation	11,483,504	17,983,168	15,934,394	(2,048,774)
0035 Food Services	300,000	132,500	562,464	429,964
0036 Cocurricular/Extracurricular Activities	10,139,970	12,165,088	9,909,719	(2,255,369)
0041 General Administration	18,045,766	18,078,834	15,936,882	(2,141,952)
0051 Facilities Maintenance and Operations	36,300,691	42,981,175	38,770,449	(4,210,726)
0052 Security and Monitoring Services	6,833,784	7,190,102	6,614,576	(575,526)
0053 Data Processing Services	15,564,351	15,445,289	13,044,096	(2,401,193)
0061 Community Services	1,996,380	2,206,166	1,777,633	(428,533)
0071 Debt Service - Principal on Long-Term Debt		120,630	120,629	(1)
0081 Facilities Acquisition and Construction		207,500	-	(207,500)
0095 Payments to Juvenile Justice Alternative Ed Program	39,000	36,000	28,764	(7,236)
0099 Other Intergovernmental Charges	925,839	928,839	928,362	(477)
6030 Total Expenditures	<u>496,079,652</u>	<u>512,391,687</u>	<u>482,641,273</u>	<u>(29,750,414)</u>
1100 Excess of Revenues Over Expenditures	(9,490,015)	(7,741,243)	26,070,394	33,811,637
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property			774,795	774,795
7915 Transfers In	15,000,000	15,000,000	15,574,697	574,697
8911 Transfers Out		(4,805,800)	(4,805,800)	-
7080 Total Other Financing Uses	<u>15,000,000</u>	<u>10,194,200</u>	<u>11,543,692</u>	<u>1,349,492</u>
1200 Net Change in Fund Balances	5,509,985	2,452,957	37,614,086	35,161,129
0100 Fund Balance - July 1 (Beginning)	229,871,385	229,871,385	229,871,385	-
3000 Fund Balance - June 30 (Ending)	<u>\$ 235,381,370</u>	<u>\$ 232,324,342</u>	<u>\$ 267,485,471</u>	<u>\$ 35,161,129</u>

The accompanying note is an integral part of the required supplemental information

GARLAND INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – NATIONAL BREAKFAST AND LUNCH PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit G-2

	<u>Budgeted Amounts</u>		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 7,262,000	\$ 7,262,000	\$ 5,136,634	\$ (2,125,366)
5800 State Program Revenues	170,000	170,000	158,396	(11,604)
5900 Federal Program Revenues	30,370,809	26,712,000	22,171,349	(4,540,651)
5020 Total Revenues	<u>37,802,809</u>	<u>34,144,000</u>	<u>27,466,379</u>	<u>(6,677,621)</u>
EXPENDITURES:				
Current:				
0035 Food Services	37,752,809	38,687,900	33,117,382	5,570,518
0051 Facilities Maintenance and Operations	50,000	12,100	11,671	429
6030 Total Expenditures	<u>37,802,809</u>	<u>38,700,000</u>	<u>33,129,053</u>	<u>5,570,947</u>
1100 Excess of Revenues Over Expenditures	-	(4,556,000)	(5,662,674)	(1,106,674)
OTHER FINANCING SOURCES:				
7912 Sale of Real and Personal Property	-	-	404	404
7080 Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>404</u>	<u>404</u>
1200 Net Change in Fund Balances	<u>-</u>	<u>(4,556,000)</u>	<u>(5,662,270)</u>	<u>(1,106,270)</u>
0100 Fund Balance - July 1 (Beginning)	13,250,762	13,250,762	13,250,762	-
3000 Fund Balance - June 30 (Ending)	<u>\$ 13,250,762</u>	<u>\$ 8,694,762</u>	<u>\$ 7,588,492</u>	<u>\$ (1,106,270)</u>

The accompanying note is an integral part of the required supplemental information

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTE TO TEACHER RETIREMENT SYSTEM OF TEXAS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Stewardship, Compliance, and Accountability

The District is required by state law to adopt annual budgets for the General Fund, National School Lunch and Breakfast Program and Debt Service Fund. Special Revenue Funds, other than the Food Service Fund, are required to be budgeted on a project basis. Each budget is presented on the modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America.

The District uses the following procedures in establishing the budgets reflected in the financial statements:

Prior to August 20th of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and means of financing them. A meeting of the Board of School Trustees is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given. Prior to September 1, the budget is legally enacted by the Board of School Trustees.

The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. This requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

Once a budget is approved, it can be amended at the function and fund level only by approval of a majority of the members of the Board of School Trustees. Amendments are presented to the Board at their regular meetings. Each amendment must have Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

Each budget is prepared and controlled by the Executive Director of Budget at the revenue and expenditure function/object level. Budgeted amounts are as amended by the Board of School Trustees. All budget appropriations lapse at year-end.

During the course of the year, the District monitors revenues and expenditures and submits monthly amendments to the Board for approval to be more in line with expected final results. Over the course of the year, the District recommended and the Board approved, several revisions to budgeted revenue and appropriations. These amendments fall into the following categories:

- Amendments approved shortly after the beginning of the new fiscal year for amounts reserved and designated in the prior year
- Amendments approved shortly after the beginning of the new fiscal year to align the payroll budget with job assignment changes
- Amendments in summer to revise estimates for local and state revenue based on the latest information on student attendance numbers and tax collections
- Amendments throughout the year for transfers to and from other funds and federal indirect cost calculations
- Amendments during the year for changes in programs

GARLAND INDEPENDENT SCHOOL DISTRICT
TEACHER RETIREMENT SYSTEM OF TEXAS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Stewardship, Compliance, and Accountability – continued

Significant differences between the original and final amended budget can be briefly summarized as follows:

GENERAL FUND

Revenues

- \$7,077,379 increase in local revenue sources as a result of higher taxable appraised value and collections rate.
- \$3,500,000 increase in state program revenue sources to align with state funding.

Expenditures by function are amended monthly to fulfill requests from campuses and central organizations to appropriately code expenses as required by the state accountability system.

Additionally, the District made and the Board approved the following transfers out adjustments:

- \$10,250,000 transfer out to projects to complete the \$50 million supplement for projects not covered by the Bond.
- \$3,200,000 transfer out to fund the district buildings roofing projects.
- \$3,500,000 transfer out to fund additional Band Hall and Fine Arts additions.
- \$9,000,000 transfer out to supplement bond program projects. These funds will be reimbursed to the general fund during 2020 as savings from other construction projects are realized.
- \$6,574,922 transfer out for projects related to the SECO-LoneStar Program. Reimbursement for these projects is expected during 2020.
- \$3,299,664 transfer out to fund bus and white fleet purchases.
- \$980,000 transfer out for a facilities condition assessment.
- \$480,000 transfer out for additional HVAC Repairs.

After appropriations were amended as described above, actual revenues were \$3,939,366 greater than final budgeted amounts due to more revenue in local, state and federal programs than final budgeted estimates. Actual expenditures were \$57,162,377 less than final budget amounts due to savings from change in fiscal year, year-end payroll accrual and non-payroll expenses being less than estimated. Year-end revenues were greater than expenditures, thus adding to existing fund balance.

NATIONAL BREAKFAST AND LUNCH PROGRAM

There were no changes between the original and final amended budget for the National Breakfast and Lunch Program.

Actual revenues were \$391,492 less than final budgeted amounts due to less revenue in local and state sources than final budgeted estimates. Actual expenditures were \$3,360,121 less than final budget amounts due to the year-end payroll accrual being less than estimated. Year-end expenditures were less than revenue, thus increasing existing fund balance.

DEBT SERVICE FUND

Expenditures

- \$870,000 increase in debt service bond issuance costs as a result of the issuance of the 2019 refunding bond.

After appropriations were amended as described above, actual revenues were \$486,787 greater than final budgeted amounts due to more revenue in local and intermediate sources than final budgeted estimates. Actual expenditures were \$435,019 less than final budget amounts. The bond issuance costs, fees and interest were less than budgeted.

GARLAND INDEPENDENT SCHOOL DISTRICT
TEACHER RETIREMENT SYSTEM OF TEXAS
FISCAL YEAR ENDED JUNE 30, 2020

Schedule of The District's Proportionate Share of the Net Pension Liability
Last Six Measurement Years

Exhibit G-3

	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.3395%	0.3392%	0.3214%	0.3313%	0.3352%	0.2153%
District's proportionate share of the net pension liability	\$ 176,503,815	\$ 186,722,443	\$ 102,762,987	\$ 125,179,074	\$ 118,501,570	\$ 57,527,611
State's proportionate share of the net pension liability associated with the District	252,140,175	276,023,160	171,872,468	204,940,921	203,123,426	179,684,773
Total	\$ 428,643,990	\$ 462,745,603	\$ 274,635,455	\$ 330,119,995	\$ 321,624,996	\$ 237,212,384
District's covered payroll (for Measurement Year)	\$ 368,013,193	\$ 358,144,722	\$ 349,184,036	\$ 344,899,599	\$ 335,610,114	\$ 322,119,883
District's proportionate share of the net pension liability as a percentage of its covered payroll	47.96%	52.14%	29.43%	36.29%	35.31%	17.86%
Plan fiduciary net position as a percentage of the total pension liability *	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%
Plan's net pension liability as a percentage of covered payroll *	114.93%	52.14%	75.93%	92.75%	91.94%	72.89%

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

Net pension liability is presented prospectively in accordance with GASB 68.

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

Schedule of The District's Contributions- Last Ten Fiscal Years

Exhibit G-4

	2020	2019*	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contributions	\$ 12,355,875	\$ 9,843,028	\$ 11,569,823	\$ 10,831,873	\$ 10,403,722	\$ 9,926,491	\$ 5,460,162	\$ 4,522,663	\$ 5,390,517	\$ 6,098,888
Contributions in relation to the contractual required contributions	12,355,875	9,843,028	11,569,823	10,831,873	10,403,722	9,926,491	5,460,162	4,522,663	5,390,517	6,098,888
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 376,867,068	\$ 303,878,167	\$ 358,144,722	\$ 349,184,036	\$ 344,899,599	\$ 335,610,114	\$ 322,119,883	\$ 309,585,629	\$ 305,756,789	\$ 315,564,945
Contributions as a percentage of covered payroll	3.28%	3.24%	3.23%	3.10%	3.01%	2.95%	1.70%	1.46%	1.76%	1.93%

During the fiscal year 2015, the District adopted GASB Statement No. 68 and 71.

*For the ten months ended June 30, 2019

Changes of Assumptions

Assumptions, methods, and plan changes which are specific to the Pension Trust Fund were updated from the prior year's report. The following were changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period:

- The single discount as of August 31, 2018 was a single blended rate 6.907 percent and that has changed to the long-term rate of return of 7.25 percent as of August 31, 2019.

With the enactment of SB 3 by the 2019 Texas legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

Changes of Benefit Terms

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

Other Information

Effective September 1, 2014, employers who did not contribute to Social Security for TRS-eligible employees were required to contribute an additional 1.5% of TRS-eligible compensation which nearly doubled the District's contributions into the Plan. Because the District's proportional share of the plan is determined by its proportional share of contributions, the District recognized a corresponding increase in its share of net pension liability.

GARLAND INDEPENDENT SCHOOL DISTRICT
TEACHER RETIREMENT SYSTEM OF TEXAS
FISCAL YEAR ENDED JUNE 30, 2020

Schedule of The District's Proportionate Share of the Net OPEB Liability
Last Three Measurement Years

Exhibit G-5

	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the net OPEB liability	0.43200%	0.43300%	0.41543%
District's proportionate share of the net OPEB liability	\$ 204,393,433	\$ 216,200,422	\$ 180,658,335
State's proportionate share of the net OPEB liability associated with the District	<u>271,593,152</u>	<u>303,753,062</u>	<u>272,038,822</u>
Total	<u>\$ 475,986,585</u>	<u>\$ 519,953,484</u>	<u>\$ 452,697,157</u>
District's covered payroll (for Measurement Year)	\$ 368,013,193	\$ 358,144,722	\$ 349,184,036
District's proportionate share of the net OPEB liability as a percentage of it's covered payroll	55.5%	60.37%	51.7%
Plan fiduciary net position as a percentage of the total OPEB liability *	2.66%	1.57%	0.91%
Plan's net OPEB liability as a percentage of covered payroll *	135.21%	146.64%	132.55%

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

Net OPEB liability is presented prospectively in accordance with GASB 75.

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

Schedule of The District's Contributions for Other Post-Employment Benefits (OPEB)
Last Three Fiscal Years

Exhibit G-6

	<u>2020</u>	<u>2019*</u>	<u>2018</u>
Contractually required contributions	\$ 3,119,673	\$ 2,546,976	\$ 2,999,519
Contributions in relation to the contractual required contributions	<u>3,119,673</u>	<u>2,546,976</u>	<u>2,999,519</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 376,867,068	\$ 303,878,167	\$ 358,144,722
Contributions as a percentage of covered payroll	0.83%	0.84%	0.84%

During the fiscal year 2018, the District adopted GASB Statement No. 75.

*For the ten months ended June 30, 2019

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTE TO TEACHER RETIREMENT SYSTEM AND POST EMPLOYMENT
BENEFITS SCHEDULES REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2020

Changes of Assumptions

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

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

Changes in Benefit Terms

Effective January 1, 2018, only one health plan option will exist (instead of three), and all retirees will be required to contribute monthly premiums for coverage. The health plan changes triggered changes to several of the assumptions, including participation rates, retirement rates, and spousal participation rates. This change in plan benefits significantly lowered the OPEB liability and had an immediate effect on the OPEB expenses recognized by participating entities.

The 85th Legislature, Regular Session, passed the following statutory changes in House Bill 3976 which became effective on September 1, 2017:

- Created a high-deductible health plan that provides a zero cost for generic prescriptions for certain preventive drugs and provides a zero premium for disability retirees who retired as a disability retiree on or before January 1, 2017 and are not eligible to enroll in Medicare.
- Created a single Medicare Advantage plan and Medicare prescription drug plan for all Medicare-eligible participants.
- Allowed the System to provide other, appropriate health benefit plans to address the needs of enrollees eligible for Medicare.
- Allowed eligible retirees and their eligible dependents to enroll in TRS-Care when the retiree reaches 65 years of age, rather than waiting for the next enrollment period
- Eliminated free coverage under TRS-Care, except for certain disability retirees enrolled during Plan Years 2018 through 2021, requiring members to contribute \$200 per month toward their health insurance premiums.

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Combining Statements

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INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. The departments included within these funds are as follows:

Motor Pool – this fund is used to account for costs associated with certain vehicles used to transport students to/from co-curricular and extracurricular activities and staff to/from business-related activities.

Print Shop – this fund is used to account for printing services.

Risk Management – this fund is used to account for the costs associated with the workers' compensation self-funded program.

Copier Pool – this fund is used to account for the cost of copier rental.

Curtis Culwell Center – this fund is used to account for the operation of the Curtis Culwell Center.

GARLAND INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2020

	751 Motor Pool	752 Print Shop	753 Risk Management
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 86,293	\$ 1,420,871	\$ 7,623,814
Due From Other Funds			
Other Receivables		54,828	43,902
Total Current Assets	<u>86,293</u>	<u>1,475,699</u>	<u>7,667,716</u>
Noncurrent Assets:			
Capital Assets:			
Land Purchase and Improvements			
Building and Building Improvements			7,720
Furniture and Equipment	418,237	1,784,945	113,184
Accumulated Depreciation - Other Land Improvements			
Accumulated Depreciation - Building and Building Improvements			(6,433)
Accumulated Depreciation - Furniture and Equipment	(376,862)	(1,685,450)	(112,816)
Total Noncurrent Assets	<u>41,375</u>	<u>99,495</u>	<u>1,655</u>
Total Assets	<u><u>127,668</u></u>	<u><u>1,575,194</u></u>	<u><u>7,669,371</u></u>
LIABILITIES			
Current Liabilities:			
Accounts Payable		6,950	12,781
Leases Payable			
Interest Payable			
Accrued Wages Payable			
Due to Other Funds			
Claims Liability			1,455,520
Unearned Revenues	-	-	-
Total Current Liabilities	<u>-</u>	<u>6,950</u>	<u>1,468,301</u>
Noncurrent Liabilities:			
Capital Lease Payable Long-Term			
Claims Liability Long-Term	-	-	1,415,450
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>1,415,450</u>
Total Liabilities	<u>-</u>	<u>6,950</u>	<u>2,883,751</u>
NET POSITION			
Net Investment in Capital Assets	41,375	99,495	1,655
Unrestricted Net Position	<u>86,293</u>	<u>1,468,749</u>	<u>4,783,965</u>
Total Net Position	<u><u>\$ 127,668</u></u>	<u><u>\$ 1,568,244</u></u>	<u><u>\$ 4,785,620</u></u>

756 Copier Pool	757 Curtis Culwell Center	Total Internal Service Funds
\$ 1,266,655	\$ 1,112,436	\$ 11,510,069
-	-	-
-	-	98,730
<u>1,266,655</u>	<u>1,112,436</u>	<u>11,608,799</u>
	251,316	251,316
	258,270	265,990
3,636,975	873,341	6,826,682
	(116,038)	(116,038)
	(134,137)	(140,570)
(2,626,704)	(786,424)	(5,588,256)
<u>1,010,271</u>	<u>346,328</u>	<u>1,499,124</u>
<u>2,276,926</u>	<u>1,458,764</u>	<u>13,107,923</u>
890,266	21,434	931,431
504,608		504,608
2,089		2,089
	19,722	19,722
		-
		1,455,520
-	406,007	406,007
<u>1,396,963</u>	<u>447,163</u>	<u>3,319,377</u>
478,439		478,439
-	-	1,415,450
<u>478,439</u>	<u>-</u>	<u>1,893,889</u>
<u>1,875,402</u>	<u>447,163</u>	<u>5,213,266</u>
25,135	346,328	513,988
376,389	665,273	7,380,669
<u>\$ 401,524</u>	<u>\$ 1,011,601</u>	<u>\$ 7,894,657</u>

GARLAND INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	751 Motor Pool	752 Print Shop	753 Risk Management
OPERATING REVENUES:			
Local and Intermediate Sources	\$ 16,950	\$ 836,066	\$ 1,729,905
Total Operating Revenues	<u>16,950</u>	<u>836,066</u>	<u>1,729,905</u>
OPERATING EXPENSES:			
Payroll Costs		207,465	448,888
Professional and Contracted Services		124,111	64,285
Supplies and Materials	13,064	247,570	43,777
Other Operating Costs		180	1,463,116
Depreciation	38,979	36,624	1,324
Total Operating Expenses	<u>52,043</u>	<u>615,950</u>	<u>2,021,390</u>
Operating Income (Loss)	<u>(35,093)</u>	<u>220,116</u>	<u>(291,485)</u>
NONOPERATING REVENUES (EXPENSES):			
Earnings from Temporary Deposits & Investments			
Interest on Capital Lease			
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(35,093)	220,116	(291,485)
Total Net Position - July 1 (Beginning)	162,761	1,348,128	5,077,105
Total Net Position - June 30 (Ending)	<u><u>127,668</u></u>	<u><u>\$ 1,568,244</u></u>	<u><u>\$ 4,785,620</u></u>

756 Copier Pool	757 Curtis Culwell Center	Total Internal Service Funds
\$ 1,372,038	\$ 3,117,521	\$ 7,072,480
<u>1,372,038</u>	<u>3,117,521</u>	<u>7,072,480</u>
	1,189,413	1,845,766
713,980	1,260,538	2,162,914
	268,054	572,465
	93,513	1,556,809
606,162	117,440	800,529
<u>1,320,142</u>	<u>2,928,958</u>	<u>6,938,483</u>
<u>51,896</u>	<u>188,563</u>	<u>133,997</u>
		-
(32,081)		(32,081)
<u>(32,081)</u>	<u>-</u>	<u>(32,081)</u>
19,815	188,563	101,916
381,709	823,038	7,792,741
<u>\$ 401,524</u>	<u>\$ 1,011,601</u>	<u>\$ 7,894,657</u>

GARLAND INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	751 Motor Pool	752 Print Shop	753 Risk Management
Cash Flows from Operating Activities:			
Cash Received from User Charges	\$ 20,650	\$ -	\$ -
Cash Received from Assessments - Other Funds		903,354	1,729,172
Cash Payments to Employees for Services		(207,465)	(448,888)
Cash Payments for Insurance Claims			(1,316,523)
Cash Payments for Suppliers	(13,064)	(208,620)	(53,165)
Cash Payments for Other Operating Expenses		(180)	(8,809)
Cash Payments for Prof. and Contracted Services	-	(124,111)	(64,285)
Net Cash Provided by (Used for) Operating Activities	7,586	362,978	(162,498)
Cash Flows from Capital Financing Activities:			
Acquisition of Capital Assets		-	
Capital Lease Payments			
Capital Lease Interest Expense	-		-
Net Cash Provided by Capital Financing Activities	-	-	-
Cash Flows from Investing Activities:			
Interest and Dividends on Investments	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	7,586	362,978	(162,498)
Cash and Cash Equivalents at Beginning of the Year:	78,707	1,057,893	7,786,312
Cash and Cash Equivalents at the End of the Year:	\$ 86,293	\$ 1,420,871	\$ 7,623,814
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss):	\$ (35,093)	\$ 220,116	\$ (291,485)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	38,979	36,624	1,324
Effect of Increases and Decreases in Current Assets and Liabilities:			
(Increase) Decrease in Due from Other Funds	3,700	67,288	
(Increase) Decrease in Other Receivables		34,110	1,592
Increase (Decrease) in Accounts Payable		4,840	(9,388)
Increase (Decrease) in Accrued Wages Payable			
Increase (Decrease) in Due to Other Funds			(2,325)
Increase (Decrease) in Unearned Revenue			
Increase in Claims Liability	-		137,784
Net Cash Provided by (Used for) Operating Activities	\$ 7,586	\$ 362,978	\$ (162,498)

756 Copier Pool	757 Curtis Culwell Center	Total Internal Service Funds
\$ 1,380,775	\$ 1,648,108	\$ 3,049,533
	74,304	2,706,830
	(1,183,207)	(1,839,560)
		(1,316,523)
	(314,401)	(589,250)
	(93,513)	(102,502)
53,852	(1,260,538)	(1,395,082)
<u>1,434,627</u>	<u>(1,129,247)</u>	<u>513,446</u>
	(6,690)	(6,690)
(617,913)	-	(617,913)
(36,565)	-	(36,565)
<u>(654,478)</u>	<u>(6,690)</u>	<u>(661,168)</u>
-	-	-
<u>780,149</u>	<u>(1,135,937)</u>	<u>(147,722)</u>
486,506	2,248,373	11,657,791
<u>\$ 1,266,655</u>	<u>\$ 1,112,436</u>	<u>\$ 11,510,069</u>
\$ 51,896	\$ 188,563	\$ 133,997
606,162	117,440	800,529
8,737	(925,696)	(845,971)
	21,143	56,845
767,832	(46,347)	716,937
	6,206	6,206
		(2,325)
	(490,556)	(490,556)
		137,784
<u>\$ 1,434,627</u>	<u>\$ (1,129,247)</u>	<u>\$ 513,446</u>

AGENCY FUNDS

Agency funds are established to account for assets received and held by the District in the capacity of trustee, agent, or custodian. Expenditures are made only in accordance with the purpose for which assets are received.

Student Activity Agency Fund accounts for the receipt and disbursement of monies from student activity organizations.

Other Activity Agency Fund accounts for the receipt and disbursement of monies from employee activity groups and fundraisers for outside charitable groups/scholarships.

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GARLAND INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit H-4

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
STUDENT ACTIVITY ACCOUNT				
Assets:				
Cash and Temporary Investments	\$ 490,349	\$ 2,497,616	\$ 2,551,203	\$ 436,762
Due from External Parties	-			-
Total Assets	<u>490,349</u>	<u>2,497,616</u>	<u>2,551,203</u>	<u>436,762</u>
Liabilities:				
Accounts Payable	9,872	730,987	722,937	17,922
Due to External Parties	146,310	2,104,539	2,250,849	-
Due to Student Groups	334,167	877,016	792,343	418,840
Total Liabilities	<u>490,349</u>	<u>3,712,542</u>	<u>3,766,129</u>	<u>436,762</u>
OTHER ACTIVITY FUND				
Assets:				
Cash and Temporary Investments	93,737	1,399,071	1,298,854	193,954
Due from External Parties	99,824	1,282,178	1,382,002	-
Total Assets	<u>193,561</u>	<u>2,681,249</u>	<u>2,680,856</u>	<u>193,954</u>
Liabilities:				
Accounts Payable	11,406	215,138	219,385	7,159
Wages Payable	10,478		10,478	-
Due to Employee Groups	171,677	321,561	306,443	186,795
Total Liabilities	<u>193,561</u>	<u>536,699</u>	<u>536,306</u>	<u>193,954</u>
TOTAL AGENCY FUNDS				
Assets:				
Cash and Temporary Investments	584,086	3,896,687	3,850,057	630,716
Total Assets	<u>584,086</u>	<u>3,896,687</u>	<u>3,850,057</u>	<u>630,716</u>
Liabilities:				
Accounts Payable	21,278	946,125	942,322	25,081
Wages Payable	10,478	-	10,478	-
Due to External Parties	46,486	3,486,541	3,533,027	-
Due to Student/Employee Groups	505,844	1,198,577	1,098,786	605,635
Total Liabilities	<u>\$ 584,086</u>	<u>\$ 5,631,243</u>	<u>\$ 5,584,613</u>	<u>\$ 630,716</u>

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Required TEA Schedules Section

GARLAND INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED JUNE 30, 2020

Last Ten Years Ended June 30	1		2	3	10
	Tax Rates		Debt Service	Net Assessed/Appraised Value For School Tax Purposes **	Beginning Balance 7/1/2019
	Maintenance				
2011 and prior years	various		various	various	\$ 1,063,268
2012	1.0400		0.2133	13,085,564,669	140,452
2013	1.0400		0.2133	12,971,711,641	152,955
2014	1.0400		0.2133	13,064,995,612	166,406
2015	1.0400		0.2133	13,678,153,355	356,210
2016	1.0400		0.3133	14,001,530,407	407,007
2017	1.0400		0.4200	15,362,186,673	508,855
2018	1.0400		0.4200	17,823,103,077	866,337
2019	1.0400		0.4200	19,701,949,552	4,303,260
2020	0.9700		0.4200	21,361,636,951	
					\$ 7,964,750

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20 Current Year's Total Levy ***	31 Maintenance Total Collections	32 Debt Service Total Collections	40 Entire Year's Adjustments ****	50 Ending Balance 6/30/2020
\$ -	\$ 68,563	\$ 12,903	\$ (143,804)	\$ 837,998
	18,998	3,896	(146)	117,412
	21,167	4,341	(445)	127,002
	20,229	4,149	(2,311)	139,717
	28,259	5,796	(151,798)	170,357
	36,322	10,942	(172,437)	187,306
	53,448	21,585	(23,311)	410,511
	85,036	34,342	(174,187)	572,772
	1,416,815	572,175	(1,153,421)	1,160,849
<u>285,501,471</u>	<u>196,301,619</u>	<u>84,931,089</u>	<u>246,031</u>	<u>4,514,794</u>
<u>\$ 285,501,471</u>	<u>\$ 198,050,456</u>	<u>\$ 85,601,218</u>	<u>\$ (1,575,829)</u>	<u>\$ 8,238,718</u>

** Net Assessed Values takes the DCAD July supplement value and adjusts for district calculated frozen ceilings and prorations.

*** Levy is net of all DCAD supplements for the year since values were certified by the Tax Office.

**** Adjustments include district calculated Ag rollbacks.

GARLAND INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – DEBT SERVICE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit J-2

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	\$ 85,694,236	\$ 85,694,236	\$ 86,799,220	\$ 1,104,984
5800 State Program Revenues	-	-	1,459,234	1,459,234
5900 Federal Program Revenues	469,491	469,491	470,242	751
5020 Total Revenues	<u>86,163,727</u>	<u>86,163,727</u>	<u>88,728,696</u>	<u>2,564,969</u>
EXPENDITURES:				
Current:				
Debt Service:				
0071 Debt Service-Principal on Long Term Debt	43,450,000	43,450,000	43,045,000	405,000
0072 Debt Service-Interest on Long Term Debt	24,699,000	24,699,000	24,383,826	315,174
0073 Debt Service-Bond Issuance Cost and Fees	1,000,000	1,000,000	291,142	708,858
6030 Total Expenditures	<u>69,149,000</u>	<u>69,149,000</u>	<u>67,719,968</u>	<u>1,429,032</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	17,014,727	17,014,727	21,008,728	3,994,001
OTHER FINANCING SOURCES (USES):				
7901 Issuance of Refunding Bonds			28,420,000	
7916 Premium on Issuance of Bonds			2,538,455	
8940 Payment to Refunded Bond Escrow Agent			(30,689,533)	
7080 Total Other Financing Sources (Uses)			<u>268,922</u>	
1200 Net Change in Fund Balances			21,277,650	
0100 Fund Balance - July 1 (Beginning)	50,239,546	50,239,546	50,239,546	-
3000 Fund Balance - June 30 (Ending)	<u>\$ 67,254,273</u>	<u>\$ 67,254,273</u>	<u>\$ 71,517,196</u>	<u>\$ 3,994,001</u>

GARLAND INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (UNAUDITED)
STATISTICAL SECTION

This part of the Garland Independent School District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Financial Trends	77-90
These schedules contain trend information to help the reader understand how the government's financial performance and wellbeing have changed over time.	
Revenue Capacity	91-94
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	
Debt Capacity	95-97
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	98-100
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	101-111
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

GARLAND INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2011	2012	2013	2014
Governmental net position				
Net investment in capital assets	\$ 135,714,399	\$ 150,416,165	\$ 157,656,333	\$ 162,891,590
Restricted				
Food Service	3,572,158	5,647,011		5,841,400
Debt Service	5,944,130	5,852,827	5,689,844	9,155,138
Grant Funds		4,480,338	7,594,789	6,614,366
Construction				6,614,366
Unrestricted	118,941,802	140,509,657	157,811,060	163,033,042
Total governmental net position	<u>264,172,489</u>	<u>306,905,998</u>	<u>328,752,026</u>	<u>347,535,536</u>
Business-type net position				
Net investment in capital assets	17,536	14,180	11,601	9,023
Unrestricted	<u>(129,759)</u>	<u>(127,504)</u>	<u>(126,232)</u>	<u>(130,792)</u>
Total Business-type net position	<u>(112,223)</u>	<u>(113,324)</u>	<u>(114,631)</u>	<u>(121,769)</u>
Total net position				
Net investment in capital assets	135,731,935	150,430,345	157,667,934	162,900,613
Restricted				
Food Service	3,572,158	5,647,011		5,841,400
Debt Service	5,944,130	5,852,827	5,689,844	9,155,138
Grant Funds		4,480,338	10,133,840	6,614,366
Construction				6,614,366
Unrestricted	118,812,043	140,382,153	155,145,777	162,902,250
Total net position	<u>\$ 264,060,266</u>	<u>\$ 306,792,674</u>	<u>\$ 328,637,395</u>	<u>\$ 347,413,767</u>

Source: The Statement of Net Position for the Garland Independent School District

						Fiscal Year	
2015	2016	2017	2018	2019	2020		
\$ 173,975,555	\$ 186,102,148	\$ 230,598,662	\$ 291,998,041	\$ 339,849,519	\$ -		
2,753,549	4,543,133	6,624,529	10,265,688	13,250,762			
9,556,908	8,043,823	13,172,040	22,490,186	42,716,002			
3,926,659	11,563,497	17,492,426	14,140,160	1,728,391			
104,414,137	90,509,434	88,318,803	(177,634,686)	(135,726,703)			
<u>294,626,808</u>	<u>300,762,035</u>	<u>356,206,460</u>	<u>161,259,389</u>	<u>261,817,971</u>	-		
6,445	-	-	-	-	-		
(6,661)	-	-	-	-	-		
<u>(216)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
173,982,000	186,102,148	230,598,662	291,998,041	339,849,519	-		
2,753,549	4,543,133	6,624,529	10,265,688	13,250,762	-		
9,556,908	8,043,823	13,172,040	22,490,186	42,716,002	-		
3,926,659	11,563,497	17,492,426	14,140,160	1,728,391	-		
104,407,476	90,509,434	88,318,803	(177,634,686)	(135,726,703)	-		
<u>\$ 294,626,592</u>	<u>\$ 300,762,035</u>	<u>\$ 356,206,460</u>	<u>\$ 161,259,389</u>	<u>\$ 261,817,971</u>	<u>\$ -</u>		

**GARLAND INDEPENDENT SCHOOL DISTRICT
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE) REVENUE
LAST TEN FISCAL YEARS (UNAUDITED)**

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental activities				
Instruction	\$ 294,208,920	\$ 272,825,108	\$ 277,499,490	\$ 293,173,717
Instructional resource and media services	8,193,015	7,368,582	7,672,838	7,897,014
Curriculum and staff development services	8,581,755	8,514,256	10,248,468	11,848,699
Instructional leadership	9,757,848	8,365,560	8,659,257	9,444,098
School leadership	27,930,380	26,527,981	27,137,920	28,022,164
Guidance, counseling, and evaluation services	18,429,805	16,939,997	17,824,829	19,318,654
Social work services	929,097	894,164	942,133	1,339,419
Health services	5,654,397	5,329,439	5,446,268	6,228,989
Student transportation	10,811,955	10,643,267	11,379,383	12,966,006
Food Service	27,407,886	26,033,888	27,886,434	31,285,050
Cocurricular/Extracurricular activities	7,290,111	7,686,728	8,228,081	8,556,794
General administration	11,255,328	10,252,916	11,631,845	15,141,046
Facilities maintenance and operations	37,876,948	35,728,649	36,004,303	38,454,227
Security and monitoring services	3,803,372	3,667,174	3,812,056	4,100,656
Data processing services	13,777,228	21,287,235	14,343,551	15,490,524
Community services	5,289,947	3,086,571	2,540,248	3,198,004
Interest on long-term debt	15,378,492	691,607	14,113,757	11,926,352
Bond issuance cost and fees	437,694	229,464	23,786	176,140
Facilities repairs and maintenance	2,297,277	1,511,554	4,540,264	5,364,055
Payments to Fiscal Agent of Shared Services Arrangement	31,422	69,224	64,011	74,889
Payments to Juvenile Justice Alternative Education Programs	66,234	45,714	5,742	4,824
Intergovernmental Charges	700,543	658,438	664,700	662,918
Total governmental activities expenses	<u>510,109,654</u>	<u>468,357,516</u>	<u>490,669,364</u>	<u>524,674,239</u>
Business-type activities				
Concessions	258,978	247,054	261,762	259,754
Total business-type activities expenses	<u>258,978</u>	<u>247,054</u>	<u>261,762</u>	<u>259,754</u>
Total expenses	<u>\$ 510,368,632</u>	<u>\$ 468,604,570</u>	<u>\$ 490,931,126</u>	<u>\$ 524,933,993</u>
Program Revenues				
Governmental activities				
Charges for services				
Instruction	\$ 169,918	\$ 244,414	\$ 159,781	\$ 428,438
Curriculum and staff development		375		
Food service	9,220,579	9,011,473	8,939,886	9,276,095
Cocurricular/Extracurricular activities	4,900,323	5,096,626	5,410,308	5,261,990
Plant maintenance and operations	176,730	268,172	177,533	151,719
Security and monitoring services				
Community services				
Operating grants and contributions	132,960,615	91,587,206	80,546,373	90,430,370
Total governmental entities program revenue	<u>147,428,165</u>	<u>106,208,266</u>	<u>95,233,881</u>	<u>105,548,612</u>
Business-type activities				
Charges for services				
Concessions	263,967	245,953	260,455	252,564
Total governmental entities business-type revenue	<u>263,967</u>	<u>245,953</u>	<u>260,455</u>	<u>252,564</u>
Total program revenues	<u>\$ 147,692,132</u>	<u>\$ 106,454,219</u>	<u>\$ 95,494,336</u>	<u>\$ 105,801,176</u>
Net Expense				
Governmental activities	\$ (362,681,489)	\$ (362,149,250)	\$ (395,435,483)	\$ (419,125,627)
Business-type activities	4,989	(1,101)	(1,307)	(7,190)
Total net expenses	<u>\$ (362,676,500)</u>	<u>\$ (362,150,351)</u>	<u>\$ (395,436,790)</u>	<u>\$ (419,132,817)</u>

Source: The Statement of Activities for the Garland Independent School District

		Fiscal Year									
		2015	2016	2017	2018	2019	2020				
\$	302,936,954	\$	326,193,632	\$	319,232,860	\$	207,916,878	\$	328,115,753	\$	-
	8,240,779		8,476,668		8,397,550		6,073,555		8,207,096		-
	13,966,276		15,289,822		15,833,458		12,133,420		16,034,427		-
	9,476,390		9,404,380		9,239,512		6,132,427		8,474,957		-
	29,359,186		31,430,176		31,663,652		21,293,586		30,139,683		-
	21,727,176		23,134,956		23,589,312		16,606,572		23,382,685		-
	1,253,128		1,057,374		800,029		595,506		871,175		-
	6,545,294		6,867,464		6,893,327		4,573,637		6,964,692		-
	13,717,097		15,154,555		15,456,729		14,983,937		15,440,622		-
	32,701,421		31,575,592		31,390,062		27,716,685		29,264,833		-
	9,077,240		10,327,317		9,046,761		12,441,464		13,093,002		-
	15,338,293		15,353,186		16,081,858		11,846,283		13,725,592		-
	39,578,630		40,912,661		38,997,523		37,334,029		42,209,307		-
	4,348,891		6,318,189		5,970,986		5,961,321		7,776,293		-
	24,346,683		40,659,486		21,610,633		13,282,338		19,561,761		-
	3,462,272		4,063,974		3,939,824		2,623,819		3,393,311		-
	13,571,186		18,083,049		22,221,597		22,796,188		18,848,982		-
	1,486,831		434,984		1,050,341		680,874		197,174		-
	1,605,080		1,984,797		19,131		929,320		131,639		-
	81,790		78,603		82,925		103,090		117,609		-
	10,716		30,168		25,536		15,996		10,944		-
	667,640		692,137		745,631		835,727		925,839		-
	<u>553,498,953</u>		<u>607,523,170</u>		<u>582,289,237</u>		<u>426,876,652</u>		<u>586,887,376</u>		-
	282,724		213		-		-		-		-
	<u>282,724</u>		<u>213</u>		<u>-</u>		<u>-</u>		<u>-</u>		-
\$	<u>553,781,677</u>	\$	<u>607,523,383</u>	\$	<u>582,289,237</u>	\$	<u>426,876,652</u>	\$	<u>586,887,376</u>	\$	-
\$	419,763	\$	477,147	\$	797,456	\$	1,078,595	\$	1,004,136	\$	-
	9,272,764		7,729,332		7,194,211		7,105,515		5,907,159		-
	4,292,064		4,974,632		4,752,685		4,744,058		4,656,066		-
	184,070		209,727		329,971		152,110		145,580		-
	<u>98,476,190</u>		<u>114,478,252</u>		<u>111,116,480</u>		<u>1,262,569</u>		<u>11,712,941</u>		-
	<u>112,644,851</u>		<u>127,869,090</u>		<u>124,190,803</u>		<u>14,342,847</u>		<u>11,712,941</u>		-
	271,241		-		-		-		-		-
	<u>271,241</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		-
\$	<u>112,916,092</u>	\$	<u>127,869,090</u>	\$	<u>124,190,803</u>	\$	<u>14,342,847</u>	\$	<u>11,712,941</u>	\$	-
\$	(440,854,102)	\$	(479,654,080)	\$	(458,098,434)	\$	(412,533,805)	\$	(575,174,435)	\$	-
	(11,483)		(213)		-		-		-		-
\$	<u>(440,865,585)</u>	\$	<u>(479,654,293)</u>	\$	<u>(458,098,434)</u>	\$	<u>(412,533,805)</u>	\$	<u>(575,174,435)</u>	\$	-

GARLAND INDEPENDENT SCHOOL DISTRICT
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2011	2012	2013	2014
Net Expense				
Governmental activities	\$ (362,681,489)	\$ (362,149,250)	\$ (395,435,483)	\$ (419,125,627)
Business-type activities	4,989	(1,101)	(1,307)	(7,190)
Total net expenses	<u>\$ (362,676,500)</u>	<u>\$ (362,150,351)</u>	<u>\$ (395,436,790)</u>	<u>\$ (419,132,817)</u>
General Revenues				
Governmental activities				
Taxes				
Property taxes levied for general purposes	\$ 138,879,794	\$ 136,593,849	\$ 136,374,770	\$ 137,162,011
Property taxes levied for debt service	28,513,656	27,998,477	27,925,169	28,090,094
State Aid Formula Grants	224,600,836	233,715,404	254,240,046	270,830,210
Grants and contributions not restricted	5,192,762	4,482,295	268,714	504,719
Investment earnings	250,405	286,150	278,338	96,855
Miscellaneous	947,721	1,362,616	1,247,836	896,992
Transfers in (out) from business-type activities				
Special Items:				
Gain (Loss) on disposal of assets		(877,204)	272,557	256,242
Liquidation of Claims Liability (Note 10)		703,742		
Extraordinary Items:				
Insurance recoveries	2,275,658	617,430	78,284	72,014
Total governmental general revenues	<u>400,660,832</u>	<u>404,882,759</u>	<u>420,685,714</u>	<u>437,909,137</u>
Business-type activities				
Investment earnings				52
Transfers in/(out) to governmental activities	-	-	-	-
Total business-type general revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>52</u>
Total primary government general revenues	<u>\$ 400,660,832</u>	<u>\$ 404,882,759</u>	<u>\$ 420,685,714</u>	<u>\$ 437,909,189</u>
Change in Net Position				
Governmental activities	\$ 37,979,343	\$ 42,733,509	\$ 25,250,231	\$ 18,783,510
Business-type activities	4,989	(1,101)	(1,307)	(7,138)
Total primary government	<u>\$ 37,984,332</u>	<u>\$ 42,732,408</u>	<u>\$ 25,248,924</u>	<u>\$ 18,776,372</u>

Source: The Statement of Activities for the Garland Independent School District

		Fiscal Year									
		2015	2016	2017	2018	2019	2020				
\$	(440,854,102)	\$	(479,654,080)	\$	(458,098,434)	\$	(412,533,805)	\$	(462,375,904)	\$	-
	(11,483)		(213)		-						-
\$	(440,865,585)	\$	(479,654,293)	\$	(458,098,434)	\$	(412,533,805)	\$	(462,375,904)	\$	-
\$	143,261,249	\$	147,147,310	\$	160,752,789		177,189,925		196,893,187		
	29,406,886		44,156,322		64,727,260		71,576,774		79,322,278		
	278,214,031		290,555,354		280,753,101		274,441,570		258,315,850		
	457,688		1,614,381		1,697,891		2,054,402		1,734,601		
	155,049		1,152,599		2,981,631		6,653,988		8,228,220		
	1,496,153		917,065		2,252,773		1,899,433		1,215,452		
	(132,561)		(429)		-						
	265,904		246,705		377,414		553,941		1,222,636		
	453,124,399		485,789,307		513,542,859		534,370,033		546,932,224		-
	475										
	132,561		429		-						
	133,036		429		-						-
\$	453,257,435	\$	485,789,736	\$	513,542,859	\$	534,370,033	\$	546,932,224	\$	-
\$	12,270,297	\$	6,135,227	\$	55,444,425	\$	121,836,228	\$	84,556,320	\$	-
	121,553		216		-						-
\$	12,391,850	\$	6,135,443	\$	55,444,425	\$	121,836,228	\$	84,556,320	\$	-

GARLAND INDEPENDENT SCHOOL DISTRICT
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year		
	2011	2012	2013
General Fund			
Non-Spendable - Inventories	\$ 1,463,630	\$ 1,108,597	\$ 922,154
Non-Spendable - Prepaid Items	828,738	882,579	1,742,306
Committed - Capital Expenditures for Equipment	1,963,746	2,022,659	
Committed - Self-Insurance	8,000,000	8,000,000	8,000,000
Assigned - Other	-	-	-
Unassigned	94,109,829	114,372,129	132,544,119
	<u>\$ 106,365,943</u>	<u>\$ 126,385,964</u>	<u>\$ 143,208,579</u>
All Other Governmental Funds			
Non-Spendable - Inventories	1,929,290	1,990,416	2,462,498
Non-Spendable - Prepaid Items			76,553
Restricted - Grant Funds	7,652,679	8,136,933	7,594,789
Restricted - Capital Acquisitions and Contractual Obligations	79,399,452	67,919,393	18,796,258
Restricted - Retirement of Long-term Debt	4,532,676	5,985,877	5,825,655
Committed - Local Special Revenue Fund	2,308,830	2,219,884	2,490,321
Assigned - Construction and Capital Expenditures	10,085,494	17,569,447	20,117,625
	<u>\$ 105,908,421</u>	<u>\$ 103,821,950</u>	<u>\$ 57,363,699</u>

Source: The Balance Sheet of Governmental funds for the Garland Independent School District

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
\$ 841,310	\$ 898,601	\$ 985,030	\$ 890,698	\$ 907,053	\$ 925,912	\$ -
1,947,959	1,453,566	1,044,039	-	-	-	-
8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	-
-	-	-	-	-	673,486	-
143,786,285	150,065,060	162,004,045	178,872,613	184,480,205	220,271,987	-
<u>\$ 154,575,554</u>	<u>\$ 160,417,227</u>	<u>\$ 172,033,114</u>	<u>\$ 187,763,311</u>	<u>\$ 193,387,258</u>	<u>\$ 229,871,385</u>	<u>\$ -</u>
2,022,565	1,665,298	2,049,499	1,906,372	2,069,511	1,507,585	-
877,145	1,775,222	1,655,335	-	-	-	-
6,840,334	3,487,530	12,437,623	22,210,583	22,336,337	13,471,568	-
6,614,366	183,774,730	97,915,261	158,771,545	126,954,526	75,272,373	-
6,008,006	9,961,155	8,345,668	13,716,951	22,925,084	50,239,546	-
3,096,524	2,321,589	2,330,898	2,493,805	2,778,486	3,088,140	-
23,176,096	22,091,992	21,289,184	15,501,859	6,096,195	23,960,584	-
<u>\$ 48,635,036</u>	<u>\$ 225,077,516</u>	<u>\$ 146,023,468</u>	<u>\$ 214,601,115</u>	<u>\$ 183,160,139</u>	<u>\$ 167,539,796</u>	<u>\$ -</u>

GARLAND INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2011	2012	2013	2014
Local sources:				
Property taxes	\$ 167,273,269	\$ 165,275,525	\$ 164,584,996	\$ 165,665,203
Earnings on Investments	258,505	286,945	281,502	99,336
Other local sources	15,987,134	17,196,383	16,155,364	17,532,397
Total local sources	<u>183,518,908</u>	<u>182,758,853</u>	<u>181,021,862</u>	<u>183,296,936</u>
State sources:				
Per Capita	17,945,835	\$ 13,688,849	\$ 25,588,455	\$ 14,229,508
Foundation School Program	206,655,001	220,026,555	228,651,591	256,600,702
On-behalf Payments	19,836,443	18,391,316	17,673,118	20,763,720
Other State Sources	22,808,914	16,285,452	11,739,565	17,349,345
Total state sources	<u>267,246,193</u>	<u>268,392,172</u>	<u>283,652,729</u>	<u>308,943,275</u>
Federal sources:	95,044,989	60,791,256	51,107,017	51,334,853
Total revenues	<u>\$ 545,810,090</u>	<u>\$ 511,942,281</u>	<u>\$ 515,781,608</u>	<u>\$ 543,575,064</u>

Source: The Statement of Revenues, Expenditures, and changes in fund Balance for the Garland Independent School District

Fiscal Year						
2015	2016	2017	2018	2019	2020	
\$ 172,925,921	\$ 191,213,265	\$ 225,136,669	\$ 248,652,345	\$ 274,636,369	\$ -	-
151,757	1,185,673	3,097,611	7,062,195	8,894,333		
16,158,382	15,031,358	15,651,100	15,063,980	13,259,911		
189,236,060	207,430,296	243,885,380	270,778,520	296,790,613		0
\$ 14,300,164	\$ 9,745,185	\$ 21,076,581	\$ 11,062,727	\$ 25,704,088	\$ -	-
263,762,268	280,665,610	259,534,696	263,378,843	232,611,762		
21,863,803	21,873,710	21,332,244	23,208,664	19,313,463		
20,619,462	25,246,920	26,644,134	12,131,942	6,560,794		
320,545,697	337,531,425	328,587,655	309,782,176	284,190,107		0
56,740,087	56,398,403	60,268,133	67,513,974	67,360,453		
\$ 566,521,844	\$ 601,360,124	\$ 632,741,168	\$ 648,074,670	\$ 648,341,173	\$ -	-

GARLAND INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2011	2012	2013	2014
Expenditures				
Governmental funds				
11 Instruction	\$ 286,385,667	\$ 265,783,902	\$ 264,641,540	\$ 278,396,221
12 Instructional resources and media services	7,606,662	6,907,353	7,200,650	7,414,899
13 Curriculum and staff development services	8,436,124	8,546,167	10,218,104	11,821,331
Total function 10	<u>302,428,453</u>	<u>281,237,422</u>	<u>282,060,294</u>	<u>297,632,451</u>
21 Instructional leadership	9,757,128	8,087,798	8,548,600	9,136,533
23 School leadership	27,214,873	26,327,408	26,963,180	27,735,396
Total function 20	<u>36,972,001</u>	<u>34,415,206</u>	<u>35,511,780</u>	<u>36,871,929</u>
31 Guidance, counseling, and evaluation services	18,188,436	16,815,753	17,725,446	19,203,404
32 Social work services	916,259	894,034	939,051	1,346,199
33 Health services	5,481,977	5,240,443	5,346,833	6,132,616
34 Student transportation	8,958,596	12,375,738	12,992,842	14,052,926
35 Food service	25,590,165	24,873,220	27,046,189	30,293,793
36 Extracurricular activities	6,194,537	6,643,953	7,128,827	8,007,892
Total function 30	<u>65,329,970</u>	<u>66,843,141</u>	<u>71,179,188</u>	<u>79,036,830</u>
41 General administration	10,143,293	9,994,137	10,799,316	14,962,000
Total function 40	<u>10,143,293</u>	<u>9,994,137</u>	<u>10,799,316</u>	<u>14,962,000</u>
51 Facilities maintenance and operations	35,809,238	34,621,542	34,104,435	37,405,228
52 Security and monitoring services	3,551,656	3,459,277	3,571,740	3,821,316
53 Data processing services	18,896,247	21,004,438	11,129,867	12,235,673
Total function 50	<u>58,257,141</u>	<u>59,085,257</u>	<u>48,806,042</u>	<u>53,462,217</u>
61 Community service	4,366,739	2,229,787	1,663,945	2,302,771
Total function 60	<u>4,366,739</u>	<u>2,229,787</u>	<u>1,663,945</u>	<u>2,302,771</u>
71 Debt service				
Principal on long-term debt	21,745,000	22,555,971	26,329,896	25,368,218
Interest on long-term debt	15,536,957	15,008,901	16,053,653	14,637,796
Bond issuance costs and fees	1,164,685	2,098,437	23,786	176,140
Total function 70	<u>38,446,642</u>	<u>39,663,309</u>	<u>42,407,335</u>	<u>40,182,154</u>
81 Facilities acquisition/construction	8,513,304	14,061,387	52,662,091	15,407,928
Total function 80	<u>8,513,304</u>	<u>14,061,387</u>	<u>52,662,091</u>	<u>15,407,928</u>
93 Payments related to Shared Services Arrangements	31,423	69,224	64,011	74,889
95 Payments to Juvenile Justice Alternative	66,234	45,714	5,742	4,824
99 Other Intergovernmental Charges	700,543	658,438	664,700	662,918
Total function 90	<u>798,200</u>	<u>773,376</u>	<u>734,453</u>	<u>742,631</u>
Total expenditures	<u>\$ 525,255,743</u>	<u>\$ 508,303,022</u>	<u>\$ 545,824,444</u>	<u>\$ 540,600,911</u>
Debt service as a percentage of noncapital expenditures	7.4%	7.8%	8.6%	7.6%

Source: Statement of Revenues, Expenditures, and changes in Fund Balance - Governmental Funds for the Garland Independent School District

Fiscal Year						
2015	2016	2017	2018	2019	2020	
\$ 292,682,387	\$ 295,875,044	\$ 296,735,311	\$ 311,197,039	\$ 289,498,629	\$ -	-
7,635,828	7,976,025	7,715,713	7,823,749	7,217,229		
14,150,661	14,955,504	15,302,908	17,104,803	14,656,530		
314,468,876	318,806,573	319,753,932	336,125,591	311,372,388		-
9,267,235	8,909,833	8,745,559	9,233,263	7,525,112		
29,106,054	30,227,932	30,381,505	31,796,289	27,282,621		
38,373,289	39,137,765	39,127,064	41,029,552	34,807,733		-
21,512,159	22,461,110	22,844,915	24,485,165	21,300,563		
1,338,547	1,045,330	791,786	745,589	830,424		
6,389,549	6,618,661	6,603,999	6,981,160	6,280,318		
15,163,237	16,638,683	16,363,472	17,567,596	12,804,688		
31,790,346	29,920,357	29,606,960	29,549,801	27,001,019		
7,795,306	9,052,990	8,518,724	11,429,637	10,809,099		
83,989,144	85,737,131	84,729,856	90,758,948	79,026,111		-
15,054,618	14,799,780	15,414,043	15,222,824	12,657,677		
15,054,618	14,799,780	15,414,043	15,222,824	12,657,677		-
37,643,590	38,407,218	38,255,742	40,824,190	32,985,083		
4,072,994	6,123,148	5,720,961	9,668,579	7,706,790		
21,405,047	48,340,584	19,626,462	24,237,927	18,426,974		
63,121,631	92,870,950	63,603,165	74,730,696	59,118,847		-
2,695,992	3,059,647	2,923,205	2,653,384	2,419,362		
2,695,992	3,059,647	2,923,205	2,653,384	2,419,362		-
25,765,010	38,298,252	48,531,442	47,726,335	41,850,089		
15,807,117	20,492,629	25,536,628	26,651,612	16,118,574		
1,486,831	434,984	1,050,341	680,874	973,543		
43,058,958	59,225,865	75,118,411	75,058,821	58,942,206		-
20,168,396	54,519,046	118,361,627	127,989,717	69,907,342		
20,168,396	54,519,046	118,361,627	127,989,717	69,907,342		-
81,790	78,603	82,925	103,090	117,609		
10,716	30,168	25,536	15,996	10,944		
667,640	692,137	745,631	835,727	925,839		
760,146	800,908	854,092	954,813	1,054,392		-
\$ 581,691,050	\$ 668,957,665	\$ 719,885,395	\$ 764,524,346	\$ 629,306,059	\$ -	-
7.4%	8.9%	12.5%	12.1%	10.4%	0.0%	

GARLAND INDEPENDENT SCHOOL DISTRICT
OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES
LAST TEN FISCAL YEARS (UNAUDITED)

	Fiscal Year			
	2011	2012	2013	2014
Excess of revenues over (under) expenditures	\$ 20,554,347	\$ 3,639,259	\$ (30,042,836)	\$ 2,974,153
Other Financing Sources (Uses)				
Capital related debt issued (Bonds)	71,460,000	12,485,000		
Refunding Bonds Issued		177,560,213		26,725,000
Sale of real or personal property	71,984	186,936	271,558	247,181
Non-Current Loan Proceeds				
Transfers in	1,767	10,939,244	9,990,338	12,000,000
Premium or Discount on Issuance of Bonds	7,289,674	31,307,398		1,574,982
Prepaid Interest	238,982			
Other Resources		41,262	103,005	-
Insurance Recovery		7,956	42,299	37,855
Transfers out	(10,001,767)	(10,009,462)	(10,000,000)	(12,000,000)
Payments to refunded bond escrow agents	(12,637,102)	(208,224,256)	-	(28,920,859)
Total other financing sources (uses)	<u>56,423,538</u>	<u>14,294,291</u>	<u>407,200</u>	<u>(335,841)</u>
Extraordinary Item - Insurance Recovery	2,275,658			
Net change in fund balances	<u>\$ 79,253,543</u>	<u>\$ 17,933,550</u>	<u>\$ (29,635,636)</u>	<u>\$ 2,638,312</u>

Source: Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds for the Garland Independent School District

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ (15,169,206)	\$ (67,597,541)	\$ (87,144,227)	\$ (116,449,676)	\$ 19,035,117	\$ -
193,320,000	40,560,000	150,250,000	78,565,000	14,525,000	
265,904	371,262	377,414	551,166	1,229,284	
12,880,477	9,305,830	10,978,893	13,600,000	37,284,586	
16,754,162	6,405,364	20,810,175	11,539,604	984,675	
	21,799	14,483	-	404,544	
(13,000,000)	(9,243,249)	(10,978,894)	(13,623,123)	(37,284,586)	
(12,767,184)	(47,261,626)	-	-	(15,314,836)	
197,453,359	159,380	171,452,071	90,632,647	1,828,667	-
\$ 182,284,153	\$ (67,438,161)	\$ 84,307,844	\$ (25,817,029)	\$ 20,863,784	\$ -

GARLAND INDEPENDENT SCHOOL DISTRICT
 APPRAISED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS (UNAUDITED)

Exhibit S-8

Fiscal Year	Appraised Value				Total Estimated Taxable Value	Total Direct Rate(1)
	Commercial Real Property	Residential Real Property	Business Personal Property	Less: Exemptions		
2011	4,222,557,840	9,851,742,940	1,874,995,440	2,583,259,916	13,366,036,304	1.2533
2012	4,142,736,980	9,713,208,510	1,921,285,080	2,691,665,901	13,085,564,669	1.2533
2013	4,175,283,820	9,536,561,190	1,966,053,360	2,706,186,729	12,971,711,641	1.2533
2014	4,366,481,800	9,530,491,010	1,901,121,140	2,733,098,338	13,064,995,612	1.2533
2015	4,596,551,430	9,917,340,240	1,953,899,600	2,789,637,915	13,678,153,355	1.2533
2016	4,912,097,630	10,770,670,000	1,973,566,770	3,654,803,993	14,001,530,407	1.3533
2017	5,237,181,850	12,432,249,640	2,241,206,040	4,548,450,857	15,362,186,673	1.4600
2018	5,555,397,220	13,884,449,680	2,402,031,290	4,018,775,113	17,823,103,077	1.4600
2019	6,099,742,420	15,822,057,720	2,434,599,740	4,654,450,328	19,701,949,552	1.4600
2020	6,775,777,870	16,942,990,930	2,709,456,950	5,066,588,799	21,361,636,951	1.3900

Source: Appraised Value - Dallas Central Appraisal District
 Total Direct Rate - District Information

Notes:

- * The Garland ISD Tax Office is the collecting agent for the District
- * Property is appraised at full market value. Properties are reappraised at least once every three years.
- * Represents total appraised value before exemptions.

(1) Per \$100 of assessed value

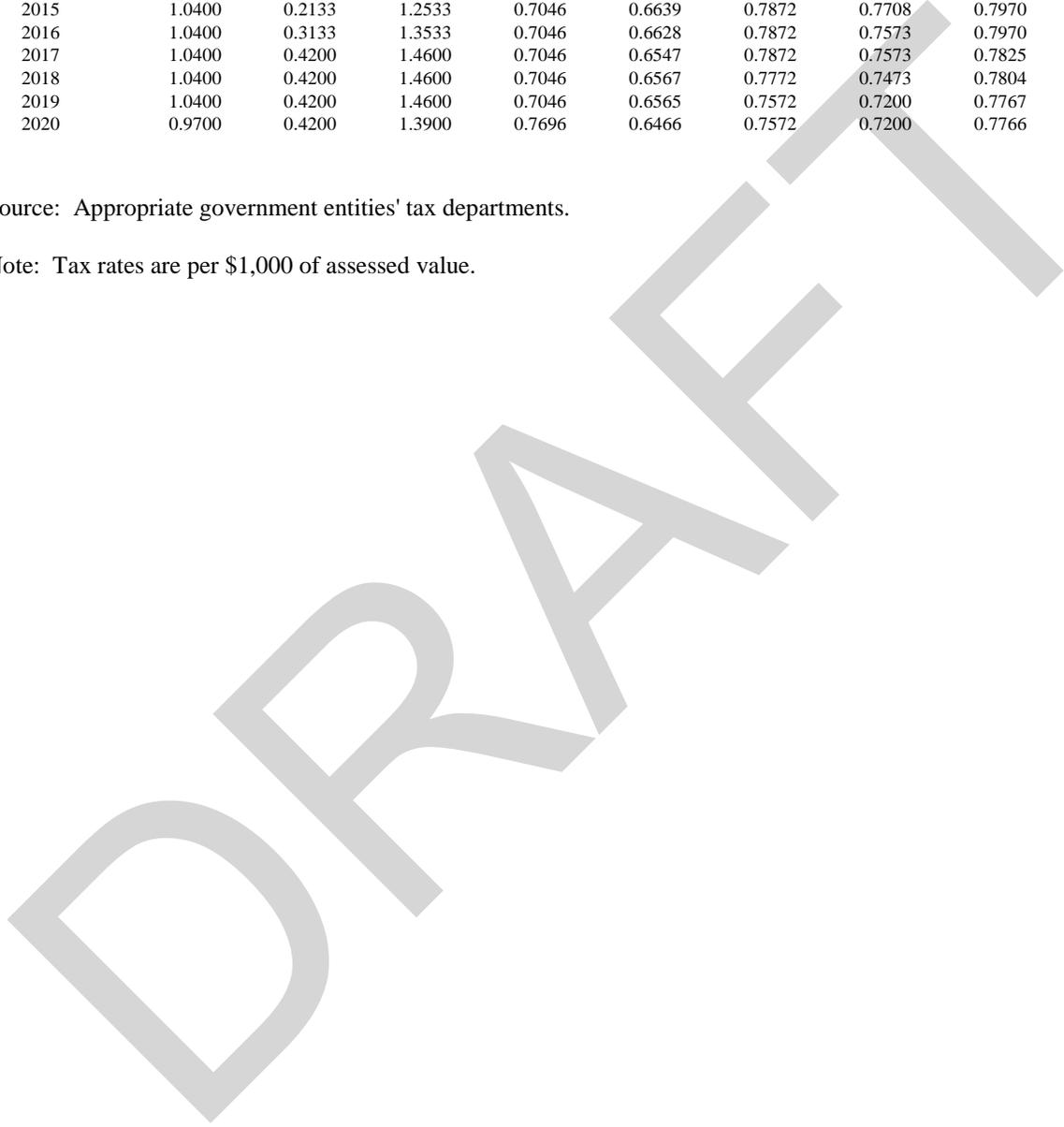
GARLAND INDEPENDENT SCHOOL DISTRICT
 DIRECT AND OVERLAPPING PROPERTY TAX RATES
 LAST TEN FISCAL YEARS (UNAUDITED)

Exhibit S-9

Fiscal Year	Garland Independent School District			Overlapping Rates					
	Maintenance and Operations	Debt Service	Total	City of Garland	Dallas County	City of Rowlett	City of Sachse	City of Dallas	City of Mesquite
2011	1.0400	0.2133	1.2533	0.7046	0.6233	0.7472	0.7058	0.7970	0.6400
2012	1.0400	0.2133	1.2533	0.7046	0.6237	0.7472	0.7708	0.7970	0.6400
2013	1.0400	0.2133	1.2533	0.7046	0.6434	0.7472	0.7708	0.7970	0.6400
2014	1.0400	0.2133	1.2533	0.7046	0.6538	0.7472	0.7708	0.7970	0.6400
2015	1.0400	0.2133	1.2533	0.7046	0.6639	0.7872	0.7708	0.7970	0.6400
2016	1.0400	0.3133	1.3533	0.7046	0.6628	0.7872	0.7573	0.7970	0.6400
2017	1.0400	0.4200	1.4600	0.7046	0.6547	0.7872	0.7573	0.7825	0.6870
2018	1.0400	0.4200	1.4600	0.7046	0.6567	0.7772	0.7473	0.7804	0.6870
2019	1.0400	0.4200	1.4600	0.7046	0.6565	0.7572	0.7200	0.7767	0.7340
2020	0.9700	0.4200	1.3900	0.7696	0.6466	0.7572	0.7200	0.7766	0.7340

Source: Appropriate government entities' tax departments.

Note: Tax rates are per \$1,000 of assessed value.



GARLAND INDEPENDENT SCHOOL DISTRICT
 PRINCIPAL PROPERTY TAXPAYERS
 LAST TEN FISCAL YEARS (UNAUDITED)

Exhibit S-10

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
BMEF	\$ 210,822,950	1	1.07%	\$ -		
Kraft Foods/ U S Foods	154,407,520	2	0.78%	71,470,039	4	0.53%
WRIA	143,494,270	3	0.73%			
Ragingwire	126,533,610	4	0.64%			
Landmark at Lakeways	115,371,370	5	0.59%			
Walmart/Sams	110,631,170	6	0.56%	128,081,410	1	0.96%
Simon Property Group	107,550,220	7	0.55%	111,342,320	2	0.83%
Oncor	85,765,960	8	0.44%	61,824,160	6	0.46%
HC Harmony Hill	82,433,410	9	0.42%			
WRPV XII Firewheel	71,800,000	10	0.36%			
Verizon/G.T.E.				77,305,750	3	0.58%
Plastipak Packaging				62,820,144	5	0.47%
Sears Roebuck Co.				47,455,722	7	0.36%
Engineered Polymer				43,917,878	8	0.33%
S S T Truck				39,461,658	9	0.30%
Target Corp/Dayton				35,997,750	10	0.27%
Total	\$ 1,208,810,480		5.78%	\$ 679,676,831		5.09%

Source: Dallas Central Appraisal District.

GARLAND INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
CURRENT FISCAL YEAR AND NINE YEARS PRIOR (UNAUDITED)

Exhibit S-11

Fiscal Year Ending	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections other than Current Year	Total Collections to Date	
		Amount (1)	Percentage of Levy	Delinquent Taxes	Amount (2)	Percentage of Levy (3)
2011	167,516,533	164,067,348	97.94%	1,571,869	165,639,217	98.88%
2012	164,001,382	162,314,401	98.97%	1,402,139	163,716,540	99.83%
2013	162,574,462	161,649,499	99.43%	1,075,710	162,725,209	100.09%
2014	163,743,590	163,150,757	99.64%	901,447	164,052,204	100.19%
2015	171,428,296	170,432,734	99.42%	1,061,641	171,494,375	100.04%
2016	189,482,711	188,970,074	99.73%	1,095,823	190,065,897	100.31%
2017	224,287,930	222,388,900	99.15%	1,050,254	223,439,154	99.62%
2018	247,692,044	245,609,092	99.16%	665,467	246,274,559	99.43%
2019	275,024,718	271,302,643	98.65%	1,988,990	273,291,633	99.37%
2020	285,501,471	281,232,708	98.50%	-	281,232,708	98.50%

Source: Dallas Central Appraisal District and District records.

Notes:

- (1) The Garland ISD Tax Office is the collecting agent for the District
- (2) Total cash collections are total cash net of interest and penalty collections and other judgments
- (3) Total Collections as a percentage of the levy may exceed 100% as a result of the collection of Ag Rollback taxes which do not result in an adjustment of the levy.

GARLAND INDEPENDENT SCHOOL DISTRICT
 OUTSTANDING DEBT BY TYPE
 LAST TEN FISCAL YEARS (UNAUDITED)

Exhibit S-12

Fiscal Year Ending	Governmental Activities			Total Primary Government	Ratio of Debt to Assessed Value	Outstanding Debt Per Capita
	General Obligation Bonds (2)	Notes Payable	Capital Lease			
2011	443,730,948	2,600,000		\$ 446,330,948	3.34%	1,606
2012	439,956,861	2,115,000	988,183	\$ 443,060,044	3.39%	1,589
2013	409,444,042		1,712,643	\$ 411,156,685	3.17%	1,455
2014	379,927,635		1,432,602	\$ 381,360,237	2.92%	1,329
2015	545,521,903		1,055,034	\$ 546,576,937	4.00%	1,898
2016	504,535,143		3,636,975	\$ 508,172,118	3.63%	1,741
2017	620,993,611		2,936,191	\$ 623,929,802	4.06%	2,077
2018	657,001,234		2,217,326	\$ 659,218,560	3.70%	2,179
2019	606,644,756		1,604,125	\$ 608,248,881	3.09%	1,982
2020	564,295,886		983,047	\$ 565,278,933	2.65%	1,828

Source: Dallas Central Appraisal District and District records.

Note:

- (1) The ratio of outstanding debt to personal income has not been included as personal income data is not available.
- (2) Includes accreted interest and premium on bond issuance

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GARLAND INDEPENDENT SCHOOL DISTRICT
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
AS OF JUNE 30, 2019 (UNAUDITED)

Exhibit S-13

Fiscal Year Ended	General Obligation Bonds (1)	Less: Amounts Available in Debt Service Fund (2)	Total	Percentage of Estimated Actual Taxable Value of Property (3)	Per Capita (4)
2011	443,730,948	5,944,130	437,786,818	3.28%	1,576
2012	439,956,861	5,852,827	434,104,034	3.32%	1,557
2013	409,444,042	5,689,844	403,754,198	3.11%	1,429
2014	379,927,635	5,841,400	374,086,235	2.86%	1,303
2015	545,521,903	9,556,908	535,964,995	3.92%	1,861
2016	504,535,143	8,043,823	496,491,320	3.55%	1,701
2017	620,993,611	13,172,040	607,821,571	3.96%	2,024
2018	657,001,234	22,490,186	634,511,048	3.56%	2,097
2019	606,644,756	50,239,546	556,405,210	2.82%	1,813
2020	564,300,120	71,517,196	492,782,924	2.31%	1,594

Source:

- (1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums
- (2) This is the amount restricted for debt service principal payments
- (3) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 93 for property value data
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 100

GARLAND INDEPENDENT SCHOOL DISTRICT
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
 LAST TEN FISCAL YEARS (UNAUDITED)

Exhibit S-14

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Direct:			
Garland Independent School District			
General Obligation Bonds	\$ 564,295,886	100.00%	\$ 564,295,886
Capital Leases	<u>983,047</u>	100.00%	<u>983,047</u>
Total Direct Debt	565,278,933		565,278,933
Overlapping:			
City of Garland	270,035,000	91.93%	248,243,176
City of Rowlett	91,615,000	86.51%	79,256,137
City of Sachse	50,700,000	61.07%	30,962,490
City of Dallas	1,897,955,416	0.26%	4,934,684
City of Mesquite	189,695,000	0.08%	151,756
City of Richardson	308,360,000	0.05%	154,180
City of Wylie	76,870,000	1.38%	1,060,806
Dallas County	145,630,000	7.73%	11,257,199
Dallas County Community College District	135,375,000	7.73%	10,464,488
Dallas County Hospital District	640,180,000	7.73%	49,485,914
Dallas County Schools	<u>27,204,352</u>	7.73%	<u>2,102,896</u>
Total Overlapping Debt	<u>3,833,619,768</u>		<u>438,073,726</u>
Total Direct and Overlapping Debt	<u>\$ 4,398,898,701</u>		<u>\$ 1,003,352,659</u>
Taxable Assessed Valuation			21,361,636,951
Ratio of Direct and Overlapping Debt to taxable assessed valuation			4.70%
Direct and Overlapping Debt per Capita			\$ 3,652

Source: Debt outstanding and estimated percentage applicable for taxing entities other than the District was obtained from the Municipal Advisory Council of Texas.

GARLAND INDEPENDENT SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS (UNAUDITED)

Exhibit S-15

Chapter 45 (School District Funds) Subchapter A (Taxes Bonds and Maintenance Taxes) of the Texas Education Code governs the issuance of bonds by independent school districts in the State of Texas. Key points regarding limitations on the issuance of bonds are:

- Sec. 45.001(b) – The bonds must mature serially or otherwise not more than 40 years from their date.
- Sec. 45.0031(a) – Before issuing bonds described by Section 45.001, a school district must demonstrate to the attorney general under Subsection (b) or (c) that, with respect to the proposed issuance, the district has a projected ability to pay the principal of and interest on the proposed bonds and all previously issued bonds other than bonds authorized to be issued at an election held on or before April, 1 1991, and issued before September 1, 1992, from a tax at a rate not to exceed \$0.50 per \$100 of valuation.

The full text of Chapter 45 of the Texas Education Code can be found at www.capitol.state.tx.us.

The District's debt service tax rate for fiscal year 2019 is \$0.4200 per \$100 of valuation.

Source: Texas Education Code and District records.

GARLAND INDEPENDENT SCHOOL DISTRICT
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN CALENDAR YEARS (UNAUDITED)

Exhibit S-16

Period Ending	Estimated Population	Personal Income (hundreds of dollars)	Per Capita Personal Income (dollars)	Unemployment Rate
2011	277,833	(1)	(1)	8.3%
2012	278,785	(1)	(1)	6.9%
2013	282,501	(1)	(1)	6.4%
2014	287,049	(1)	(1)	5.6%
2015	287,927	(1)	(1)	4.1%
2016	291,956	(1)	(1)	3.9%
2017	300,347	(1)	(1)	3.1%
2018	302,602	(1)	(1)	3.2%
2019	306,932	(1)	(1)	3.3%
2020	309,221	(1)	(1)	3.3%

Sources:

Population: District estimate

Personal Income (thousands of dollars): U. S. Bureau of Economic Analysis - Dallas-Plano-Irving, TX
 Metropolitan Division

Per Capita Personal Income (dollars): U. S. Bureau of Economic Analysis - Dallas-Plano-Irving, TX
 Metropolitan Division

Unemployment Rate: U.S. Department of Labor - Bureau of Labor Statistics

Note:

(1) Data not available

GARLAND INDEPENDENT SCHOOL DISTRICT
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)

Exhibit S-17

Employer	2020			2011		
	Employees	Rank	Percentage of Employment	Employees	Rank	Percentage of Employment
Garland ISD	8,613	1	53.48%	7,300	1	37.98%
City of Garland	2,000	2	12.42%	2,500	3	13.01%
Kraft Heinz Company	1,200	3	7.45%			
Wal-Mart Super Centers	787	4	4.89%	1,250	4	6.50%
Baylor Scott & White Medical Center	784	5	4.87%			
Sherwin Williams / Valspar	630	6	3.91%			
Epiroc Drilling Solutions	550	7	3.42%			
City of Rowlett	521	8	3.24%			
US Food Service	520	9	3.23%	500	9	2.60%
Hatco (Resistol)	500	10	3.10%			
Raytheon				3,500	2	18.21%
Baylor Medical Center Garland				1,200	5	6.24%
International/SST Truck				1,200	6	6.24%
Lake Pointe Medical Center				800	7	4.16%
Kingsley Tools				550	8	2.86%
Atlas Copco				420	10	2.20%
Total	16,105		100.00%	19,220		100.00%

Source: Garland Chamber of Commerce

Notes:

- * Data not available prior to 2008
- * Total employment for all employers within the District is not available

GARLAND INDEPENDENT SCHOOL DISTRICT
 FULL TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
 LAST TEN FISCAL YEARS (UNADUTIED)

	Full Time Equivalent Employees			
	2011	2012	2013	2014
Teachers	3,710.9	3,651.1	3,636.9	3,646.8
Professional Support				
Athletic Trainer	2.0	3.8	5.1	4.8
Audiologist	3.0	3.0	2.0	2.0
Campus Professional Personnel	32.0	29.5	26.9	31.3
Corrective Therapist	-	-	-	-
Counselor	136.0	129.3	130.8	134.6
Department Head	-	-	-	12.7
Educational Diagnostician	54.7	57.6	58.2	56.6
Librarian	79.0	76.0	76.0	75.0
LSSP/Psychologist	8.0	8.0	8.0	8.0
Musical Therapist	-	-	-	1.0
Non-Campus Professional Personnel	156.1	158.5	148.4	173.3
Occupational Therapist	11.4	9.0	10.0	10.0
Orientation/Mobility Instructor	2.0	-	2.0	2.0
Physical Therapist	6.0	4.9	5.8	6.0
Psychological Associate	-	-	-	-
School Nurse	79.0	76.4	75.0	82.0
Social Worker	20.8	12.8	8.0	7.0
Speech Therapist/Speech-Language Pathologist	54.2	50.3	50.4	52.5
Teacher Facilitator	110.4	131.7	120.6	107.2
Visiting Teacher	5.0	4.0	4.0	4.0
Work-Based Learning Site Coordinator	6.0	7.3	8.4	4.3
Total Professional Support	<u>765.6</u>	<u>762.1</u>	<u>739.6</u>	<u>774.3</u>
Campus Administration				
Assistant Principal	113.0	107.0	106.0	108.9
Principal	73.0	72.0	71.0	71.0
Teacher Supervisor	-	-	-	0.1
Registrar	8.0	10.0	10.0	2.0
Total Campus Administration	<u>194.0</u>	<u>189.0</u>	<u>187.0</u>	<u>182.0</u>
Central Administration				
Assistant/Assoc/Deputy Superintendent	4.5	4.5	4.5	5.5
Instructional Officer	-	-	-	-
District Instructional Program Director	17.0	15.0	16.0	19.0
Superintendent	1.0	1.0	1.0	1.0
Teacher Supervisor	29.5	28.5	28.4	27.5
Athletic Director	2.0	2.0	2.0	2.0
Business Manager	1.0	1.0	1.0	1.0
Tax Assessor and/or Collector	1.0	1.0	1.0	1.0
Director of Personnel/HR	4.0	4.0	-	4.0
Total Central Administration	<u>60.0</u>	<u>57.0</u>	<u>53.9</u>	<u>61.0</u>
Educational Aides	432.1	461.8	454.8	516.7
Auxiliary Staff	2,182.5	2,116.8	2,099.8	2,126.8
Total All Full Time Equivalent Employees	<u><u>7,345.1</u></u>	<u><u>7,237.8</u></u>	<u><u>7,172.0</u></u>	<u><u>7,307.6</u></u>

Source: District records for the fall PEIMS submission

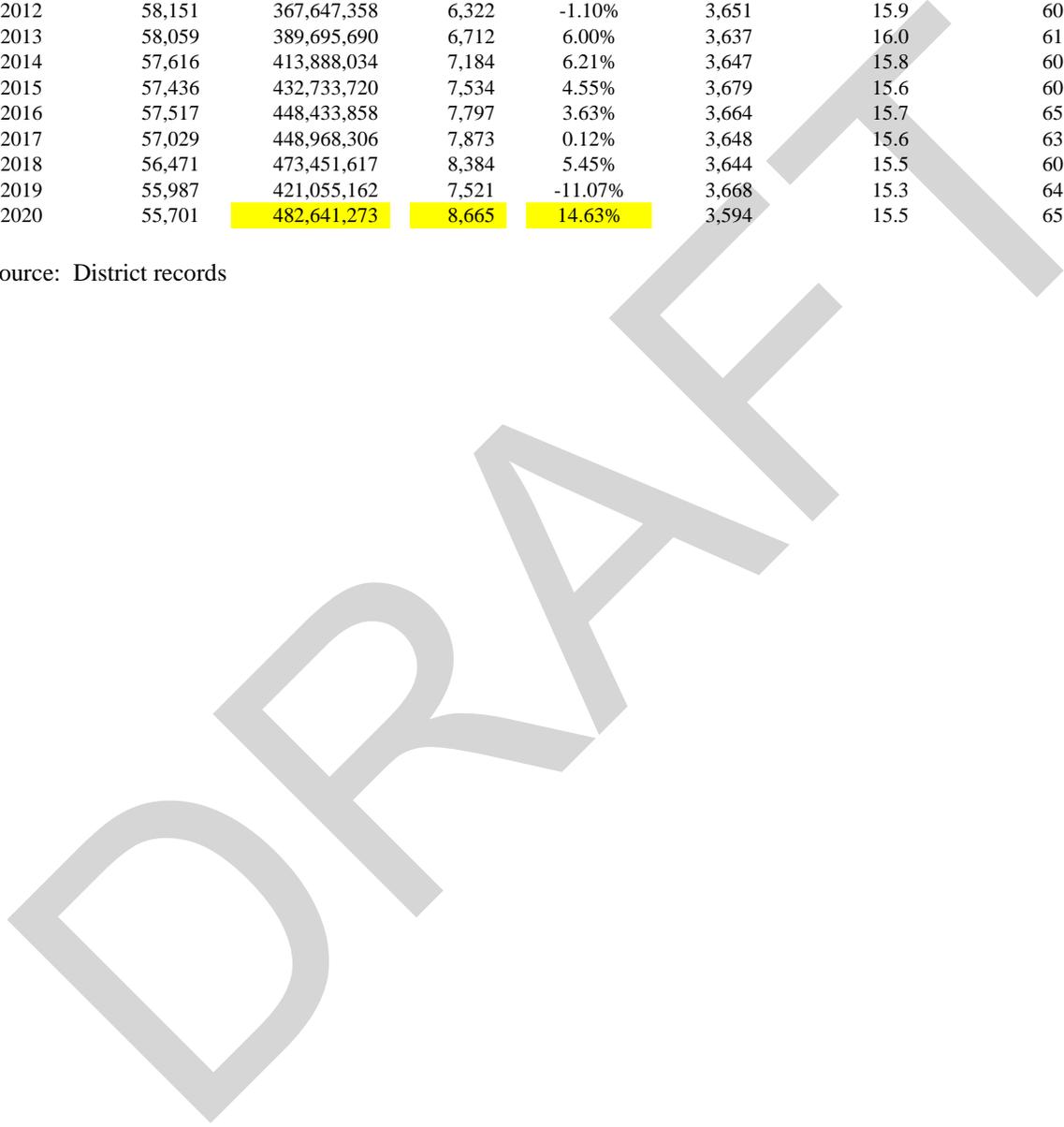
Full Time Equivalent Employees					
2015	2016	2017	2018	2019	2020
3,679.1	3,664.0	3,648.3	3,643.9	3,668.2	3,594.1
6.7	8.2	7.2	9.1	7.5	7.3
2.0	2.0	2.0	2.0	2.0	2.0
27.2	26.0	24.6	28.7	32.0	33.0
-	-	-	-	-	-
140.2	139.3	140.6	144.5	144.5	154.5
-	-	-	1.0	-	-
57.8	56.8	54.2	56.8	56.8	54.2
72.9	74.8	69.0	74.9	76.0	75.1
9.0	9.0	9.0	8.9	9.0	9.0
0.7	1.0	1.0	1.0	1.0	1.0
183.5	197.5	207.1	209.2	212.0	222.5
10.0	10.0	10.0	10.0	11.0	10.0
0.9	2.0	2.0	2.0	2.4	2.2
6.0	6.0	6.0	6.0	6.0	6.0
-	-	-	-	-	-
82.0	85.0	84.0	84.2	85.0	83.3
6.0	7.0	7.0	7.0	7.0	3.0
54.6	56.1	56.1	55.2	56.0	53.2
107.4	117.3	127.1	136.1	141.7	134.4
4.0	3.0	2.0	1.0	1.0	1.0
-	-	-	-	-	-
770.9	801.0	808.9	837.7	850.9	851.7
106.8	116.0	112.9	117.3	117.6	115.5
71.0	70.1	71.2	73.0	72.8	73.6
-	-	-	-	-	-
2.0	2.0	2.0	-	-	2.0
179.8	188.1	186.1	190.3	190.4	191.1
5.5	5.0	3.0	2.0	3.0	3.0
-	-	-	-	-	-
16.0	16.0	13.0	16.0	14.0	12.0
1.0	1.0	3.0	2.0	3.0	3.0
27.5	26.8	22.5	22.0	22.0	21.0
2.0	2.0	1.0	1.0	-	-
1.0	1.0	-	0.5	1.0	1.0
1.0	1.0	1.0	1.0	1.0	1.0
4.0	4.0	2.9	4.0	3.0	3.0
58.0	56.8	46.4	48.5	47.0	44.0
547.2	538.1	552.4	554.4	571.8	553.8
2,183.4	2,044.7	1,997.7	1,935.8	1,977.9	1,950.2
7,418.4	7,292.7	7,239.8	7,210.6	7,306.2	7,184.9

GARLAND INDEPENDENT SCHOOL DISTRICT
 OPERATING STATISTICS
 LAST TEN FISCAL YEARS (UNADUTIED)

Exhibit S-19

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced-Price Meals
2011	57,833	371,744,956	6,428	0.31%	3,711	15.6	52.9%
2012	58,151	367,647,358	6,322	-1.10%	3,651	15.9	60.5%
2013	58,059	389,695,690	6,712	6.00%	3,637	16.0	61.0%
2014	57,616	413,888,034	7,184	6.21%	3,647	15.8	60.8%
2015	57,436	432,733,720	7,534	4.55%	3,679	15.6	60.5%
2016	57,517	448,433,858	7,797	3.63%	3,664	15.7	65.6%
2017	57,029	448,968,306	7,873	0.12%	3,648	15.6	63.8%
2018	56,471	473,451,617	8,384	5.45%	3,644	15.5	60.6%
2019	55,987	421,055,162	7,521	-11.07%	3,668	15.3	64.8%
2020	55,701	482,641,273	8,665	14.63%	3,594	15.5	65.8%

Source: District records



GARLAND INDEPENDENT SCHOOL DISTRICT
OPERATING INDICATORS
LAST TEN FISCAL YEARS (UNADUTIED)

Exhibit S-20

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Teachers By Highest Degree Held										
No Degree	0.2%	0.2%	0.2%	0.5%	0.4%	0.4%	0.4%	0.6%	0.8%	0.7%
Bachelors	72.1%	71.4%	70.8%	69.8%	69.4%	69.5%	69.2%	68.9%	67.6%	66.7%
Masters	26.7%	27.5%	28.1%	28.8%	29.3%	29.3%	29.4%	29.4%	30.6%	31.6%
Doctorate	1.0%	0.9%	0.9%	0.9%	0.9%	0.8%	1.1%	1.1%	1.1%	1.0%
Teachers By Years of Experience										
Beginning Teachers	3.8%	3.4%	4.9%	5.3%	4.5%	5.3%	4.9%	5.1%	4.5%	4.1%
1 - 5 Years of Experience	30.2%	27.5%	23.8%	22.9%	25.0%	27.2%	28.3%	29.6%	29.2%	27.2%
6 - 10 Years of Experience	24.8%	26.7%	27.7%	27.9%	25.9%	23.1%	21.4%	20.1%	19.9%	21.2%
11 - 20 Years of Experience	24.7%	26.9%	28.2%	28.8%	29.8%	30.2%	30.7%	31.4%	32.3%	32.9%
Over 20 Years of Experience	16.4%	15.4%	15.4%	15.0%	14.8%	14.2%	14.7%	13.8%	14.2%	14.6%
Average Salaries by Experience										
Beginning Teachers	\$46,839	\$46,605	\$46,462	\$48,899	\$50,150	\$50,862	\$52,334	\$52,304	\$54,248	\$54,569
1 - 5 Years of Experience	47,493	47,313	\$48,038	\$49,232	\$50,565	\$52,115	\$53,263	\$54,149	\$54,851	\$56,593
6 - 10 Years of Experience	48,801	48,607	\$49,331	\$50,572	\$51,730	\$53,299	\$54,415	\$55,548	\$56,337	\$58,211
11 - 20 Years of Experience	50,914	50,562	\$51,190	\$52,332	\$53,729	\$55,083	\$56,124	\$57,223	\$58,241	\$60,343
Over 20 Years of Experience	59,899	59,237	\$59,546	\$59,925	\$61,323	\$61,984	\$62,358	\$63,055	\$63,806	\$65,504
Student Teacher Ratio	15.6	15.9	16.0	15.8	15.6	15.7	15.6	15.5	15.3	15.5

Source: District records for the fall PEIMS submission

GARLAND INDEPENDENT SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS (UNADUTIED)

Exhibit S-21

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Schools:										
Elementary										
Buildings	47	47	47	47	47	47	47	47	47	47
Enrollment	26,330	26,471	26,364	26,351	26,135	25,971	25,579	24,246	23,606	23,208
Middle										
Buildings	12	12	12	12	12	12	12	12	12	12
Enrollment	12,842	12,789	12,871	12,715	12,754	12,595	12,757	12,663	12,830	12,996
High										
Buildings	7	7	7	7	7	7	9	9	9	9
Enrollment	17,123	16,863	17,198	16,993	17,091	17,470	17,474	17,439	17,324	17,312
Pre-K										
Buildings	2	2	2	2	2	2	2	2	2	2
Enrollment	1,395	1,453	1,467	1,217	1,098	1,132	1,086	1,924	1,950	1,900
Other										
Buildings	3	3	3	3	3	3	2	2	2	2
Enrollment	143	575	449	340	358	349	133	199	277	285
Student Services										
Buildings:										
Enrollment Center	1	1	1	1	1	1	1	1	1	1
Transportation	1	1	1	1	1	1	1	1	1	1
Infant Center	1	1	1	1	1	1	1	1	1	1
Other										
Buildings:										
Administration	1	1	1	1	1	1	1	1	1	1
Tax Office	1	1	1	1	1	1	1	1	1	1
Technology	1	1	1	1	1	1	1	1	1	1
Professional Development Center	1	1	1	1	1	1	1	1	1	1
Curtis Culwell Center	1	1	1	1	1	1	1	1	1	1
Facility Services	1	1	1	1	1	1	1	1	1	1
Agriculture Training Center	1	1	1	1	1	1	1	1	1	1
Athletics										
Stadiums (includes Athletic Office)	2	2	2	2	2	2	2	2	2	2
Running Tracks	7	7	7	7	7	7	7	7	7	7
Tennis Courts	7	7	7	7	7	7	7	7	7	7
Softball Fields	7	7	7	7	7	7	7	7	7	7
Baseball Fields	7	7	7	7	7	7	7	7	7	7

Source: District records

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Federal Awards Section

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

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE - continued

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GARLAND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Exhibit K-1

(1)	(2)	(3)	
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OF CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL EXPENDITURES
US Department of Education			
Texas Education for Homeless Children & Youth	84.196A	194600057110032	7,311
Texas Education for Homeless Children & Youth	84.196A	204600057110032	34,105
Total CFDA Number 84.196A			41,416
ESEA Title I Part A - Improving Basic Programs	84.010A	19610101057909	715,506
ESEA Title I Part A - Improving Basic Programs	84.010A	20610101057909	13,749,047
ESEA Title I - School Improvement	84.010A	20610141057909	40,452
2019-2020 School Action Fund - Planning	84.010A	196101477110020	44,544
School Transformation Fund - Implementation	84.377A	176107337110012	214,354
Total Title I Part A			14,763,903
IDEA - Part B, Formula *	84.027A	196600010579096600	156,565
IDEA - Part B, Formula *	84.027A	206600010579096600	10,345,689
IDEA - Part B, Preschool *	84.173A	196610010579096610	7,486
IDEA - Part B, Preschool *	84.173A	206610010579096610	179,469
Total IDEA			10,689,209
Vocation Education - Basic Grant	84.048A	19420006057909	7,324
Vocation Education - Basic Grant	84.048A	20420006057909	534,157
2019-2020 Perkins Reserve	84.048A	204200287110032	-
Total CFDA Number 84.048A			541,481
ESEA Title III, Part A, ELA	84.365A	19671001057909	450,416
ESEA Title III, Part A, ELA	84.365A	20671001057909	1,126,584
Total CFDA Number 84.365A			1,577,000
ESEA Title II, Part A, Supporting Effective Instruction	84.367A	19694501057909	476,518
ESEA Title II, Part A, Supporting Effective Instruction	84.367A	20694501057909	1,186,798
Total CFDA Number 84.367A			1,663,316
ESEA Title IV, Part A, Subpart 1 **	84.424A	20680101057909	1,022,880
Total CFDA Number 84.424A			1,022,880
Summer School LEP	84.369A	69551902	65,447
Total Passed Through State Department of Education			30,364,652
Total US Department of Education			30,364,652
US Department of Health & Human Services			
Passed Through State Dept of Health and Human Services Commission			
Medical Assistance Program	93.778	529-07-0157-00128	487,028
Total Passed Through State Dept of Health and Human Services Commission			487,028
Total US Department of Health and Human Services			487,028
US Department of Agriculture			
Child Nutrition Cluster			
Passed Through State Department of Education			
School Breakfast Program - Cash Assistance	10.553	806780706	4,319,743
National School Lunch Program - Cash Assistance	10.555	806780706	12,534,409
Total Passed Through State Department of Education			16,854,152
Passed Through State Department of Agriculture			
USDA Donated Commodities - Non-Cash Assistance	10.555	806780706	2,291,548
Summer Food Service Program - Cash Assistance	10.559	806780706	31,276
COVID-19 Summer Food Service Program	10.559	806780706	3,696,238
Total Passed Through State Department of Agriculture			6,019,062
Total Child Nutrition Cluster			22,873,214
Child and Adult Care Food Program - Cash Assistance	10.558	806780706	303,100
Healthier US School Challenge: Smarter Lunchrooms (HUSSC: SL) Award	10.543	806780706	23,500
Total US Department of Agriculture			23,199,814
Total Expenditures of Federal Awards			\$ 54,051,494

** Total Title IV, Part A funds Transferred to Title I Part A

See Notes to Schedule of Expenditures of Federal Awards

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2020

Note 1. Fund Types

The District utilizes the fund types specified in the Texas Education Agency Resource Guide.

Special Revenue Fund – used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state awards generally are accounted for in a Special Revenue Fund. Generally, unused balances are returned to the grantor at the close of specified grant periods.

Note 2. Accounting and Financial Reporting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Funds are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in the Special Revenue Fund, which are Governmental Funds. 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 Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. The modified accrual basis of accounting is used for the Governmental Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the 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 deferred revenues until earned. The District has not elected to use the 10 percent de-minimis indirect cost rate.

Note 3. Period of Availability

The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extends 30 days beyond the federal project period ending date, in accordance with provisions in Section H: Period of Availability of Federal Funds, Part 3, OMB Compliance Supplement.

Note 4. Contingent Liabilities

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the District has not complied with rules and regulations governing the grants, refund of any money received may be required and the collectability of any related receivable at June 30, 2019, 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 provision has been recorded in the accompanying financial statements for such contingencies.

Note 5. Title I, Part A Transferability

As described in the U.S. Department of Education Cross-Cutting Section (CFDA 84.000), sections III.A.3 *Activities Allowed or Unallowed - Transferability (SEAs and LEAs)* and IV.3 *Other Information - Transferability* of the 2019 OMB Compliance Supplement, expenditures of funds should be included in the audit universe and total expenditures of the receiving program. For fiscal year 2019, the District transferred Title IV, Part A (CFDA 84.424) expenditures to its Title I, Part A (CFDA 84.010A) program as submitted to the Texas Education Agency in its consolidated application and as denoted on the Schedule of Expenditures of Federal Awards. As such, Title IV, Part A (CFDA 84.424) expenditures were included as part of Title I, Part A (CFDA 84.010).

GARLAND INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2020

Note 6. Reconciliation to the Basic Financial Statements

The following is a reconciliation of expenditures of federal awards program per the Schedule of Expenditures of Federal Awards and federal revenues reported on Exhibit C-2 of the District's Comprehensive Annual Financial Report:

Total Expenditures of Federal Awards	\$ 54,051,494
School Health and Related Services (SHARS)	7,627,484
JROTC	31,061
E-Rate	73,440
Qualified School Construction Bonds Interest Subsidy	470,242
Federal Revenues Reported on Exhibit C-2	<u>\$ 62,253,721</u>

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GARLAND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDED JUNE 30, 2020

TO BE PROVIDED BY WP

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GARLAND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDED JUNE 30, 2020

II. Findings Related to the Financial Statements:
None

III. Findings and Questioned Costs Related to the Federal Awards:
None

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GARLAND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDED JUNE 30, 2020

IV. Summary of Prior Year Findings
Page 1 of 2

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GARLAND INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDED JUNE 30, 2020

IV. Summary of Prior Year Findings
Page 2 of 2

DRAFT



Garland Independent School District Board of Trustees

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval to the Process to Change the Mascot for South Garland High School

Agenda Section: Action Item

Administrator Responsible: Dr. Susanna Russell
Chief Leadership Officer

Dr. Brent Ringo
Chief Financial Officer

Board Goal Objective:

Not Applicable

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Superintendent Goal #3 – Board Relations

The superintendent maintains a positive and productive working relationship with the board of trustees and the community.

Superintendent Goal #4 – Educational Leadership

The superintendent provides leadership and direction for an educational system that is based on desired student achievement.

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Superintendent Goal #6 – Community Relations & Relationship Building

The superintendent maintains a positive and productive working relationship with District employees and the community.

Summary/Background Information:

Dr. Russell and Dr. Ringo will provide a presentation related to changing the South Garland HS mascot.

This agenda item was presented to the Facilities Committee for review on December 8, 2020.

Administrative Recommendations:

Provided for your consideration.

South Garland High School Mascot Change Process Recommendations

*Presentation to the Facilities Committee Meeting of
the Board of Trustees*



December 8, 2020

Dr. Susanna Russell, Chief Leadership Officer

Dr. Brent Ringo, Chief Financial Officer

AGENDA

- Purpose
 - Subcommittees & Processes
 - Timelines
 - Training Plan
 - Estimated Budget Investment
 - Recommended Board Action
 - Recap
-

Purpose



To recommend the process and timeline for the renaming of the South Garland High School mascot.

Subcommittees

Call to Action

Create a robust and collaborative community process for selecting a new mascot for South Garland High School, with implementation by August 2021.

Recommended Subcommittees

Student and Staff Alumni

Current Students

Parents & Community

Current Staff

Lead Committee

Community and Alumni Subcommittee Membership and Selection Process

Parent & Community Subcommittee:

- Diverse representatives from each booster club, PTSA, and parent volunteer groups, which will be reflect campus demographics.
- Representatives from the community, to include pastors
- Parents who are traditionally less connected to school activities

Community and Alumni Subcommittee Membership and Selection Process

Staff and Student Alumni Subcommittee:

- Diverse representatives from alumni, to include 2 from each decade: 1960s, 1970s, 1980s, 1990s, and three each from the 2000s, 2010s, and 2020's.
- Staff alumni
- Seniors of the class of 2021.

Staff and Student Subcommittee Membership and Selection Process

Student Subcommittee:

- Current 9th -11th grade students, to include the presidents of student organizations
- 1 male and 1 female athlete, 1 performing arts student, 1 visual arts students, as well as students who are not represented by those student organizations.
- Selected students must mirror the overall demographics of the campus.

Staff and Student Subcommittee ● Membership and Selection Process

Staff Subcommittee:

- Representatives from SGHS staff, selected by the SGHS staff, to include
 - 2 paraprofessionals - 1 front office and 1 classroom
 - 1 boys' and 1 girls' coach
 - 1 performing arts, 1 visual arts, 1 CTE, 1 from each core area, 1 non VAPA elective
- Representatives must be diverse.

Lead Committee Membership and Selection Process

Lead Committee:

- Diverse overall committee
- Two district administrators
- Campus administrator
- Chairs of each subcommittee
- Representatives from community organizations, to include GALA, GAABSE and GAHFA, etc.

Process Overview for Forming Alumni and Community Subcommittees



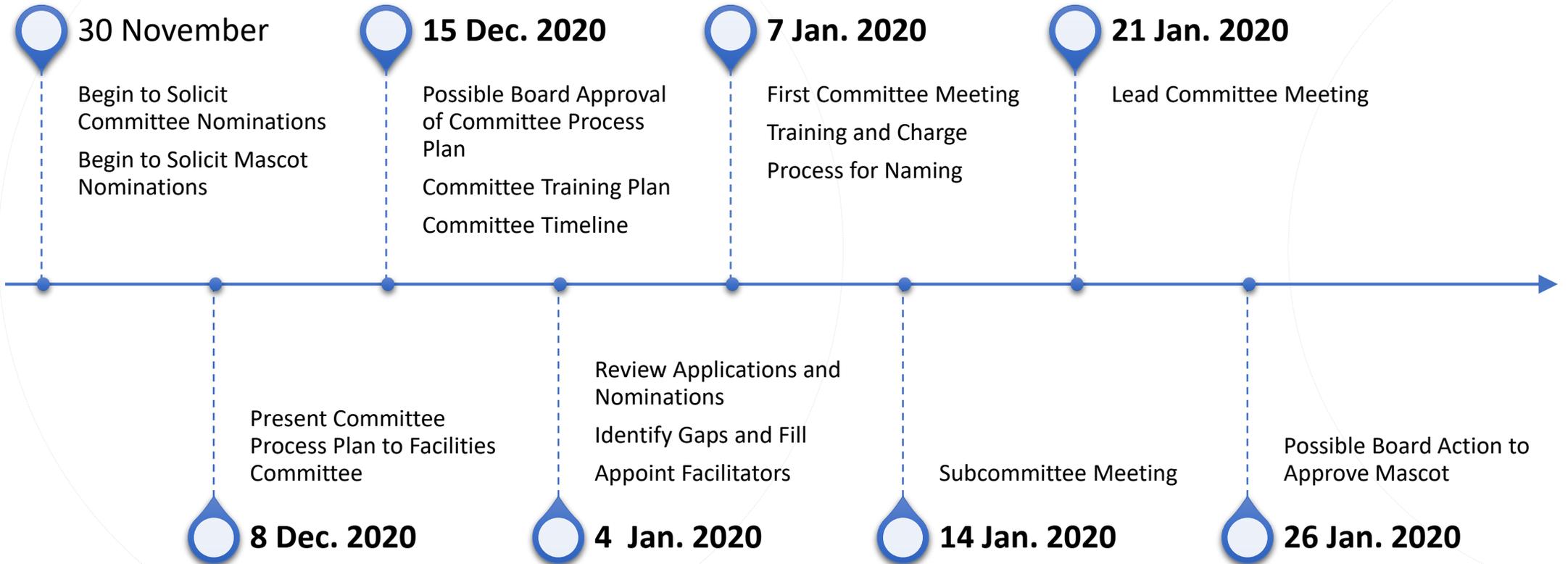
Process Overview for Forming Staff and Student Subcommittees

Principal will solicit nominations and applications 12/1/2020 - 12/31/2020

Principal and AD will evaluate for diversity and representation
Share committee names with Round Table and Board for input
Finalize committee rosters

Notify committee members of selection and meeting dates
Meet January 7 for training

Immediate Timeline



Committee Training and Action Plan

January 7 6:00 PM – 8:00 PM Training

- Introductions of Facilitators
- Committee Action Charges
- Subcommittee Breakout and Team Building
- Expectations for Participation
- Process for Making Recommendation
- Selection of Subcommittee Chairpersons
- Next Steps

January 14 6:00 PM – 9:00 PM Subcommittee Meetings

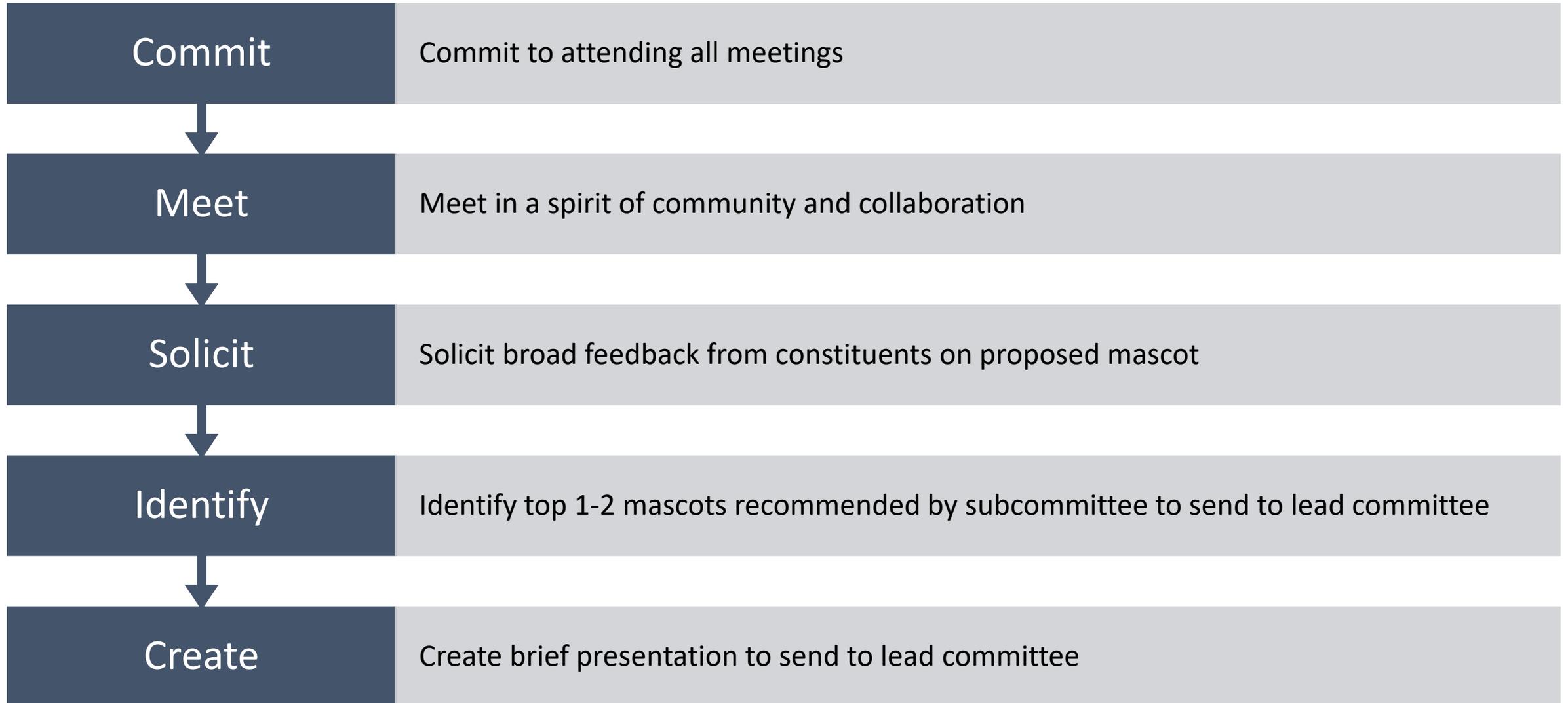
- Review Introductions
- Review and Add to Nominations for Mascots
- Review Nomination Rationales
- Discuss and Narrow Nominations to Top 1-2
- Next Steps
-

Committee Training and Action Plan

January 21 6:00 PM – 9:00 PM **Lead Committee Meeting**

- Review Charge
- Chairs of Subcommittees Present Recommendation
- Lead Committee Narrows to Final Recommendation
- Identify Co-Presenters for January 26 Board Meeting.

Subcommittee Action Charges



Lead Committee Action Charges



Commit to attending all meetings, including training and final selection



Meet in a spirit of community and collaboration



Review subcommittee recommendations on mascots



Identify final mascot to recommend to Board of Trustees



Co-present recommendation at January 26 Board Meeting

Benchmark Targets to August 2021



Estimated Budget Investment

Keep school colors: Red, White, and Blue

- Band, P-TECHS, Theater, Cheer, Athletics, Drill Estimated \$720,000
- Rebranding Apparel Estimated \$180,000

Estimated General Fund Total \$900,000

- Signage, Facilities Estimated \$450,600

Estimated Bond Interest/Remaining Bond Total \$450,600

Recommended Board Action

Approve administration's recommendation for the committee selection process, training plan, and timeline to change the South Garland High School mascot

RECAP

- Subcommittees & Processes
 - Timelines
 - Training Plan
 - Estimated Budget Investment
 - Recommended Board Action
 - Recap
-

QUESTIONS?



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Budget Transfers and Amendments to the 2020-2021 General Fund

Agenda Section: Action Item

Administrator Responsible: Ms. Brandy Mayo
Executive Director of Budget

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

Shown are the transfers and amendments proposed for approval and their respective impacts on the general fund.

This agenda item was reviewed during the Finance and Audit Committee Meeting on December 8, 2020.

Administrative Recommendations:

Provided for your consideration.



**BUDGET TRANSFERS AND AMENDMENTS
FOR THE GENERAL FUND
FISCAL YEAR 2020-21
December 15, 2020**

REVENUES:

	Original Budget	Revised Budget	Current Transfers Requested	Current Amendments Requested	Proposed Amended Budget
57 Local Revenue	\$230,653,531	\$217,789,287	\$ -		\$ 217,789,287
58 State Revenue	320,008,654	291,235,654			291,235,654
59 Federal Revenue	9,000,000	9,000,000			9,000,000
Total Revenues	\$559,662,185	\$518,024,941	\$ -	\$ -	\$ 518,024,941

EXPENDITURES:

11 Instruction	\$318,782,474	\$315,717,612	\$ 141,543		\$ 315,859,155
12 Instructional Resources and Media Services	8,224,571	8,304,351	12,821		8,317,172
13 Curriculum Development and Instructional Staff Development	14,005,577	14,133,418	(81,235)		14,052,183
21 Instructional Leadership	9,696,055	9,751,055			9,751,055
23 School Leadership	34,986,245	35,132,593	12,650		35,145,243
31 Guidance, Counseling and Evaluation	26,267,605	26,569,805	(48,749)		26,521,056
32 Social Work Services	1,046,663	1,046,663	(20,000)		1,026,663
33 Health Services	7,874,364	9,517,404			9,517,404
34 Student Transportation	19,610,924	20,431,972	1,000		20,432,972
35 Food Service	300,000	251,517			251,517
36 Extracurricular Activities	13,877,625	13,873,465	(2,030)		13,871,435
41 General Administration	20,035,055	20,236,376		(1,000,000)	19,236,376
51 Facilities Maintenance & Operations	46,266,388	46,692,826	(500)		46,692,326
52 Security and Monitoring Services	7,197,217	7,199,543			7,199,543
53 Data Processing Services	17,057,325	17,042,325			17,042,325
61 Community Services	2,047,132	2,060,932	(15,500)		2,045,432
71 Debt Service - Principal on Long-Term Debt	484,000	484,000			484,000
72 Debt Service Interest on Long-Term Debt					-
73 Bond Issuance Cost and Fees					-
81 Facilities Acquisition and Construction		48,483			48,483
95 Juvenile Justice Program	36,000	36,000			36,000
99 Other Intergovernmental Charges	928,839	928,839			928,839
Total Expenditures	\$ 548,724,059	\$ 549,459,179	\$ -	\$ (1,000,000)	\$ 548,459,179

Excess (Deficiency) Revenues Over (Under) Expenditures \$ 10,938,126 \$ (31,434,238) \$ - \$ 1,000,000 \$ (30,434,238)

Other Financing Sources \$ - \$ - \$ - \$ - \$ -

Other Financing Uses \$ - \$ - \$ - \$ - \$ -

Net Change in Fund Balance \$ 10,938,126 \$ (31,434,238) \$ - \$ 1,000,000 \$ (30,434,238)



**DETAIL OF BUDGET TRANSFERS AND AMENDMENTS
FOR THE GENERAL FUND
FISCAL YEAR 2020-21
December 15, 2020**

Budget Transfers

Expenditures	Increase	Decrease	Net
11 Instruction	\$ 163,104	\$ 21,561	\$ 141,543
12 Instructional Resources and Media Services	12,821	-	12,821
13 Curriculum Development and Instructional Staff Development	440	81,675	(81,235)
23 School Leadership	13,150	500	12,650
31 Guidance, Counseling and Evaluation	500	49,249	(48,749)
32 Social Work Services	-	20,000	(20,000)
34 Student Transportation	1,000	-	1,000
36 Extracurricular Activities	-	2,030	(2,030)
41 General Administration	-	34,930	(34,930)
51 Facilities Maintenance & Operations	-	500	(500)
61 Community Services	20,000	35,500	(15,500)
99 Other Intergovernmental Charges	34,930	-	34,930
Total Expenditures	245,945	245,945	-

Budget neutral transfers to realign expenditures.

Expenditures	Increase	Decrease	Net
41 General Administration		\$ 1,000,000	(1,000,000)
Total Expenditures	-	1,000,000	(1,000,000)

Reducing function 41 clinic location change, the clinic will remain in current location.



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Purchase of Private Cellular Network
One (1) Year with Two (2) Annual Renewal Options

Agenda Section: Action Item

Administrator Responsible: Mr. Matt Yeager
Executive Technology Officer

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

Shown is the recommendation of the bids for private cellular network for the District, discussed in the December 8, 2020 Facilities Committee Meeting and the Finance and Audit Committee Meeting. It is staff's recommendation that the bid be awarded as indicated below.

BearCom Operations, LLC.
Link America, LLC
M&A Technology, Inc.

The estimated total amount of the bid is not to exceed \$1,000,000. Potential funding is indicated below.

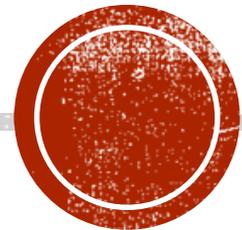
Education Stabilization Fund (651)

Administrative Recommendations:

Provided for your consideration.

PRIVATE CELLULAR (LTE) NETWORK INFRASTRUCTURE PILOT PROGRAM

Board of Trustees: December 8, 2020





In our effort to connect all GISD students to reliable internet at home, GISD has partnered with The Commit Partnership and other Dallas Area School Districts to establish an “Internet for All” Coalition (<http://www.internetfordallas.org/>).

The coalition’s primary goal is to see all households in Dallas County have high-speed, reliable internet and access to devices in their homes.

As part of a long-term connectivity solution, Garland ISD has joined Dallas ISD to release a Request for Proposal (DISD RFP# JB-205945) to review the cost and feasibility of establishing a Private Cellular Network Infrastructure Pilot Program.

Dallas ISD Board of Trustees on Nov. 19th approved and awarded multiple vendors for the Private Cellular Network Infrastructure Pilot Program.

WHAT IS A PRIVATE LTE NETWORK?



Provides high speed connections up to 100Mbps with no data caps or limits.



GISD owned and managed Towers, Network Infrastructure, and LTE service. Potential revenue by leasing space on towers.



GISD owned Customer-Provided Equipment (CPE) devices convert cellular LTE signal from the towers to WIFI for devices to connect.



Connected to GISD Data Center. Provides access to GISD network and internet, as well as content filtering.

District Heat Map of 12,702 Students with "No Reliable Internet"

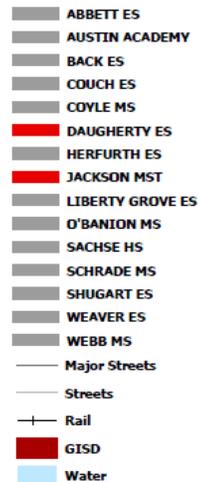
Map depicts 1.8 mile radius from potential tower locations.

Shown in red.
Jackson MST, Loc 045
Daugherty ES, Loc 108

Heatmap of 12,702 students with no reliable internet.



1.8 Mile Radius for Potential Tower Sites



Skyward Data - 08/18/2020
Student Data - 08/13/2020
Prepared by Garland ISD GIS Department.
GISD-GISMaps@garlandisd.net

GISD Internet Access Heat Map

Bright Yellow indicates highest density of GISD students without reliable internet access at home.

Data from the 2020-2021 Parent Commitment Form Survey.



Daugherty ES 1.8 Mile Radius

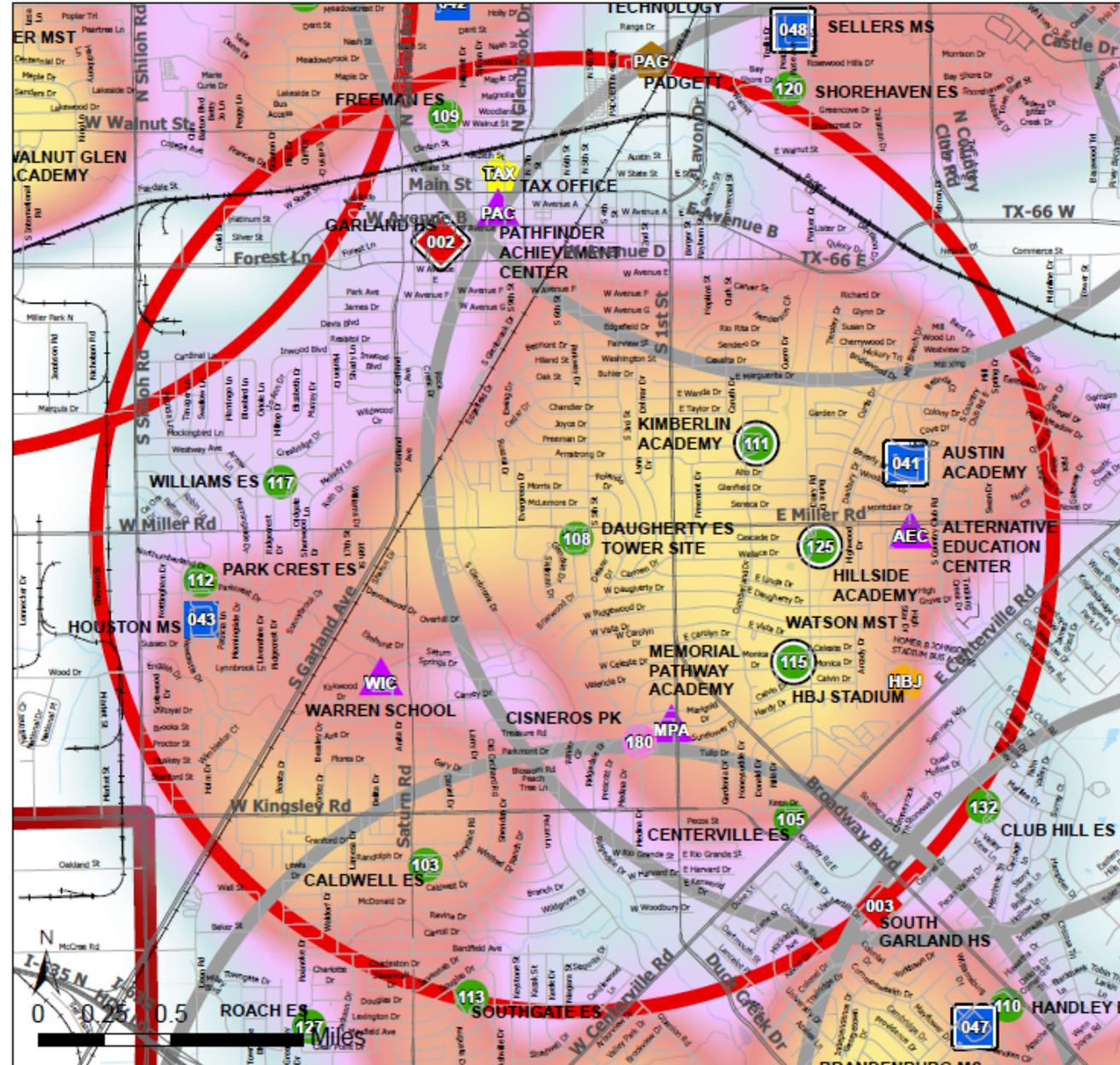
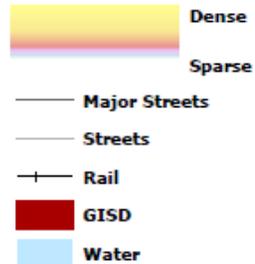
"No Reliable Internet"

Of the 12,702 district wide students with "no reliable internet"

3,054 live within 1.8 miles of Daugherty ES, Loc 108,

Note:
51 students are common to both Jackson and Daugherty.

Heatmap of 12,702 students with no reliable internet.



Skyward Data - 08/18/2020
Student Data - 08/13/2020
Prepared by Garland ISD GIS Department.
GISD-GISMaps@garlandisd.net

Jackson MST 1.8 Mile Radius

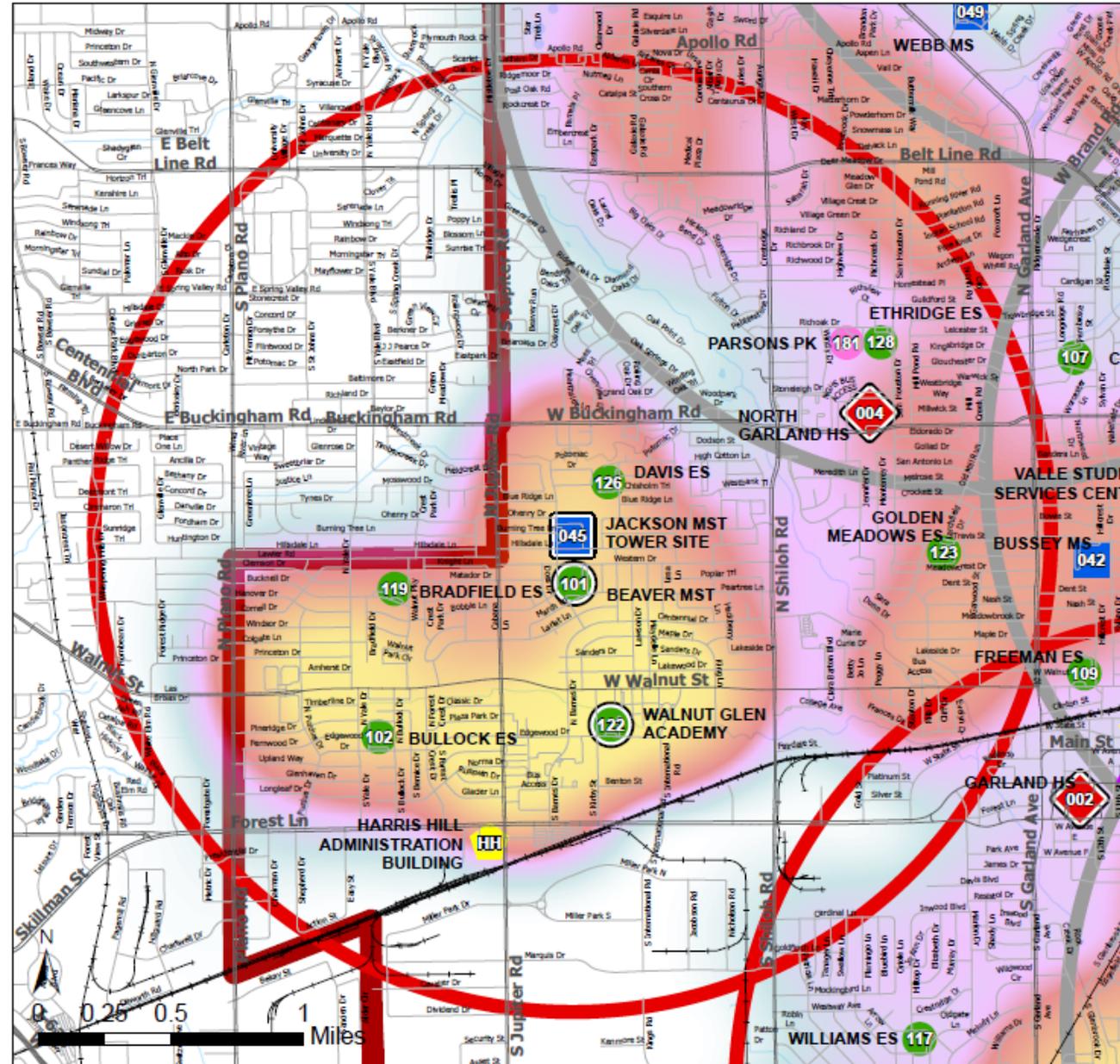
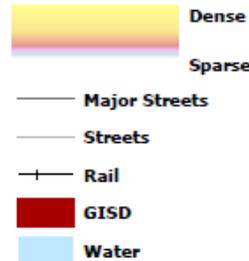
"No Reliable Internet"

Of the 12,702 district wide students with "no reliable internet"

2,112 live within 1.8 miles of Jackson MST, Loc 045.

Note:
51 students are common to both Jackson and Daugherty.

Heatmap of 12,702 students with no reliable internet.



Skyward Data - 08/18/2020
Student Data - 08/13/2020
Prepared by Garland ISD GIS Department.
GISD-GISMaps@garlandisd.net

PRIVATE LTE PILOT PROGRAM RECAP

GISD Pilot Site Locations:

- **108-Daugherty Elementary Area**
 - 3,054 students within 1.8 miles without reliable internet at home
- **045-Jackson MST Area**
 - 2,112 students within 1.8 miles without reliable internet at home

~200 students per site will be selected for the Pilot Program.

Recommendation for Board Action

- Offer multiple vendors
- Budget not to exceed \$1M (FY 2020-2021)
 - Funding Source: 651 (Education Stabilization Fund)
- Implementation and Pilot (mid-Spring 2021)





QUESTIONS?

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

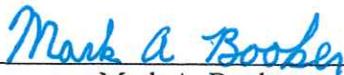
It is the administration's recommendation that the offer(s) for **Private Cellular Network** from the company or companies listed below provides the best value to the Garland Independent School District.

BearCom Operations, LLC.
Link America, LLC
M&A Technology, Inc.

NOT TO EXCEED AMOUNT:

\$1,000,000

Procurement Method:	Cooperative Purchase Contract EPCNT
Contract Number:	285-20-01
Contract Term:	One (1) year with two (2) annual renewal options.
Potential Funding Source:	(651 Education Stabilization Fund)



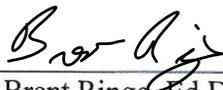
Mark A. Booker
Executive Director of Purchasing



Matt Yeager
Executive Technology Officer

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo, Ed.D.
Chief Financial Officer



DATE: November 4, 2020

TO: Don Friedel, Assistant Director of Purchasing

FROM: Matt Yeager, Executive Technology Officer

RE: Recommendation to Award Contract 285-20-01 Private Cellular Network

Action Required

New Award

Material/Service

Material and services for private cellular network

Purpose

Provide infrastructure and services to design, construct, and operate a pilot private cellular network for students and families to access online education resources from home. The goal of the project is to pilot the technology at two locations Daugherty Elementary School and Jackson MST most impacted by the digital divide to determine feasibility for long-term investment and scale. Services will be purchased from multiple vendors, all of which were selected based on a competitive RFP with Dallas ISD.

Board Goal Objective

Not Applicable

Superintendent's Goal

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Recommended Amount

\$1,000,000 – 651 Education Stabilization Fund



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Purchase of Special Education Services & Materials
One (1) Year with One (1) Annual Renewal Option

Agenda Section: Action Item

Administrator Responsible: Dr. Jovan Grant-Wells
Chief Academic Officer

Board Goal Objective:

OBJECTIVE A: EARLY LITERACY (Reading)

Percent of students in grade 3 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Reading.

OBJECTIVE B: EARLY LITERACY (Writing)

Percent of students in grade 4 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Writing.

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Summary/Background Information:

Shown is the recommendation of the bid for special education services & materials for the District, discussed in the December 8, 2020 Finance and Audit Committee Meeting. It is staff's recommendation that the bid be awarded as indicated below.

STAR Autism Support, LLC

The estimated total amount of the bid is not to exceed \$170,000. Potential funding is indicated below.

Services to Students with Autism, Cycle 2 (427)

Administrative Recommendations:

Provided for your consideration.

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

It is the administration's recommendation that the offer(s) for **Special Education Services & Materials** from the company or companies listed below provides the best value to the Garland Independent School District.

STAR Autism Support, LLC

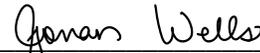
NOT TO EXCEED AMOUNT:

\$ 170,000

Procurement Method:	Cooperative Purchase Contract EPCNT
Contract Number:	394-21-02
Contract Term:	One (1) year with one (1) annual renewal option.
Potential Funding Source:	(427 Services to Students with Autism, Cycle 2)



Mark A. Booker
Executive Director of Purchasing



Jovan Grant-Wells, Ph.D.
Chief Academic Officer

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo, Ed.D.
Chief Financial Officer



Garland Independent School District

DATE: October 7, 2020

TO: Misty Roberts, Buyer

FROM: Rodolfo Rodriguez, Special Education Coordinator

RE: Recommendation to Award Contract 394-21-02 Special Education Services & Materials

Action Required

New Award

Material/Service

Professional and Contracted Services			
Quantity	Item	Pricing/per Unit	Price
2 Days	STAR Comprehensive Workshop	\$2,350	\$4,700
38 Days	Coaching	\$2,350	\$89,300
Half-day	Administrator Workshop	\$1,175	\$1,175
Half-Day	Parent Training Workshop	\$1,175	\$1,175
	Professional and Contracted Services		\$96,350
Supplies and Materials			
Quantity	Item	Pricing/per Unit	Price
25	STAR Program Combination Kit	\$1,050	\$26,250
25	DT Essentials (resources/materials)	\$149	\$3,725
Unlimited	STAR Online Learning System (SOLS) Primary		\$17,920
	shipping		\$2,997.50
	Supplies and Materials		\$50,892.50
Technology/Capital Outlay			
Quantity	Item	Pricing/per Unit	Price
Unlimited	STAR Media Center Districtwide, 1 Year Subscription	\$56,000 * \$.32	\$17,920
	Technology/Capital Outlay		\$17,920
Total			\$165,162.50

Purpose

This TEA Grant project will be implemented to serve students with behavior challenges and social-emotional needs receiving special education services. The goal is to facilitate the development of strong foundational knowledge in the learning characteristics of students with autism and support implementation of the evidence-based practices (EBPs) that address these learning challenges. Instructional staff will be provided with resources and curricula along with real-time coaching to successfully implement EBPs. Workshops will also be provided to support collaboration between administrators, teachers, related service staff, and parents to support alignment for student success. Ongoing coaching and technical assistance will support the district with promoting sustainability and increasing capacity.

Board Goal Objective

OBJECTIVE A: EARLY LITERACY (Reading)

Percent of students in grade 3 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Reading.

OBJECTIVE B: EARLY LITERACY (Writing)

Percent of students in grade 4 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Writing.

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Recommended Amount

\$170,000 – 427 Services to Students with Autism, Cycle 2



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Purchase of Special Education
Online Curriculum
One (1) Year

Agenda Section: Action Item

Administrator Responsible: Dr. Jovan Grant-Wells
Chief Academic Officer

Board Goal Objective:

OBJECTIVE A: EARLY LITERACY (Reading)

Percent of students in grade 3 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Reading.

OBJECTIVE B: EARLY LITERACY (Writing)

Percent of students in grade 4 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Writing.

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Summary/Background Information:

Shown is the recommendation of the bid for special education online curriculum for the District, discussed in the December 8, 2020 Finance and Audit Committee Meeting. It is staff's recommendation that the bid be awarded as indicated below.

N2Y, LLC

The estimated total amount of the bid is not to exceed \$85,000. Potential funding is indicated below.

IDEA – Part B, Formula (224)

Administrative Recommendations:

Provided for your consideration.

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

It is the administration's recommendation that the offer(s) for **Special Education Online Curriculum** from the company or companies listed below provides the best value to the Garland Independent School District.

N2Y, LLC

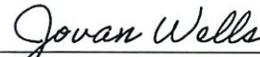
NOT TO EXCEED AMOUNT:

\$ 85,000

Procurement Method:	Interlocal Contract EPCNT
Contract Number:	394-21-03
Contract Term:	One (1) year
Potential Funding Source:	(224 IDEA - Part B, Formula)



Mark A. Booker
Executive Director of Purchasing



Jovan Grant-Wells, Ph.D.
Chief Academic Officer

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo, Ed.D.
Chief Financial Officer



DATE: November 4, 2020

TO: Bentley Parker, Coordinator Special Education

FROM: Mayte Rocio Martinez, Buyer

RE: Recommendation to Award Contract 394-21-03 Special Education Online Curriculum

Action Required

New Award

Material/Service

N2Y, LLC offers proven solutions that enrich and support all aspects of a successful learning environment: student engagement, communication, literacy and math skills, transition skills, self-regulation and classroom management for individual, small group or whole-class instruction. The newspaper delivers world events and breaking news in a differentiated, age-respectful, with ELA standards-alignment. The newspaper enables students to access informational text and take part in meaningful discourse. SymbolStixPRIME efficiently creates interactive or print-based visual supports, communication boards, routines and activities. It has a powerful symbol search engine and resources creation tool. The database consists of over 40,000 symbols, or up to 92,000 with changeable skin tones. The system also provides visual consistency throughout all n2y programs and to all of our students using the program.

Purpose

The Garland ISD Special Education Department wishes to request company approval for N2Y, LLC a supplier of online services for curriculum, newspaper, and communication devices supports. Currently, our Special Education students are using these products to benefit from their IEP's and to receive a Free Appropriate Public Education. This product will assist our students with special needs the federally mandated right to receive a Free Appropriate Public Education alongside their peers.

Board Goal Objective

OBJECTIVE A: EARLY LITERACY (Reading)

Percent of students in grade 3 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Reading.

OBJECTIVE B: EARLY LITERACY (Writing)

Percent of students in grade 4 demonstrating early literacy as measured by Meets Grade Level performance on STAAR Writing.

Superintendent's Goal

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Recommended Amount

\$85,000- 224 IDEA- Part B, Formula



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Purchase of Audio Visual Equipment, Supplies and Services
One (1) Year with Two (2) Annual Renewal Options

Agenda Section: Action Item

Administrator Responsible: Mr. Matt Yeager
Executive Technology Officer

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

Shown is the recommendation of the bids for audio visual equipment, supplies and services for the District, discussed in the December 8, 2020 Finance and Audit Committee Meeting. It is staff's recommendation that the bid be awarded as indicated below.

Piraino Consulting Inc.

The estimated total amount of the bid is not to exceed \$550,000. Potential funding is indicated below.

General Fund (199)

Administrative Recommendations:

Provided for your consideration.

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

It is the administration's recommendation that the offer(s) for **Audio Visual Equipment, Supplies and Services** from the company or companies listed below provides the best value to the Garland Independent School District.

Piraino Consulting Inc.

NOT TO EXCEED AMOUNT:

\$550,000

Procurement Method:	Cooperative Purchase Contract TIPS USA
Contract Number:	486-20
Contract Term:	One (1) year with two (2) annual renewal options.
Potential Funding Source:	(199 General Fund)



Mark A. Booker
Executive Director of Purchasing



Matt Yeager
Executive Technology Officer

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo, Ed.D.
Chief Financial Officer



DATE: November 5, 2020

TO: Don Friedel, Assistant Director of Purchasing

FROM: Matt Yeager, Executive Technology Officer

RE: Recommendation to Award Contract 486-20 Audio Visual Equipment, Supplies and Services

Action Required

New Award

Material/Service

Audio Visual Equipment, Supplies and Services

Purpose

This contract provides Audio Visual Equipment, Supplies and Services and will be utilized by Technology and Information Systems, GISD departments, and campuses.

Board Goal Objective

Not Applicable

Superintendent's Goal

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Recommended Amount

\$550,000 – 199 General Fund



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Increase in Awarded Amount for Time and Attendance Equipment and Services One (1) Year with Four (4) Annual Renewal Options

Agenda Section: Action Item

Administrator Responsible: Mr. Jason Genovese
Director of Oracle Technology

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

Shown is the recommendation of the increase in awarded amount for time and attendance equipment and services for the District, discussed in the December 8, 2020 Finance and Audit Committee Meeting. It is staff's recommendation that the bid be increased as indicated below.

Kronos, Inc.

Original Award Amount: (January 21, 2020)	\$ 299,000
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Increase Amount:	\$ 60,000
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The estimated total amount of the bid is not to exceed \$359,000. Potential funding is indicated below.

General Fund (199)

Administrative Recommendations:

Provided for your consideration.

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

It is the administration's recommendation that the offer(s) for **Time and Attendance Equipment and Services** from the company or companies listed below provides the best value to the Garland Independent School District.

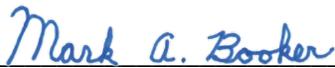
Kronos, Inc.

ORIGINAL AMOUNT: **\$ 299,000**
(January 21, 2020)

INCREASE AMOUNT: **\$ 60,000**

NOT TO EXCEED AMOUNT: **\$ 359,000**

Procurement Method:	Cooperative Purchase Contract Omnia Partners
Contract Number:	156-19
Contract Term:	One (1) year with four (4) annual renewal options.
Potential Funding Source:	(199 General Fund)



Mark A. Booker
Executive Director of Purchasing



Jason Genovese
Director of Oracle Technology

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo, Ed.D.
Chief Financial Officer



DATE: November 9, 2020

TO: Don Friedel, Assistant Director of Purchasing

FROM: Jason Genovese, Director of Oracle Technology

RE: Recommendation to Increase RFP 156-19 Time and Attendance Equipment and Services

Action Required

Increase

Material/Service

Kronos Products and Services

Purpose

This increase is necessary to accommodate Kronos QTS licensing, which is in addition to the annual Kronos software and support licensing.

The Department of Labor (DOL) and record keeping requirements under the Fair Labor Standards Act (FLSA), require appropriate tracking of non-exempt employee time worked. As part of the District's pandemic response, a work from home policy was established. In support of administering that policy, the District procured additional software licenses for the Kronos Workforce Central suite. Those licenses allowed for employees working from home to use web enabled self-service time tracking software, also known as Kronos Quick Time Stamp (QTS).

Board Goal Objective

Not Applicable

Superintendent's Goal

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Recommended Amount

\$60,000 - 199 General Fund



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Increase in Awarded Amount for Instructional Materials Online Workbooks Final of Two (2) Annual Renewal Options

Agenda Section: Action Item

Administrator Responsible: Dr. Jovan Grant-Wells
Chief Academic Officer

Board Goal Objective:

OBJECTIVE D: SCIENTIFIC UNDERSTANDING

Percent of students in grade 8 demonstrating scientific understanding as measured by Meets Grade Level performance on STAAR Science.

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Summary/Background Information:

Shown is the recommendation of the increase in awarded amount for instructional materials online workbooks for the District, discussed in the December 8, 2020 Finance and Audit Committee Meeting. It is staff's recommendation that the bid be increased as indicated below.

Sirius Education Solutions LLC

Original Award Amount: \$ 49,999
(August 31, 2020)

Increase Amount: \$ 108,000

The estimated total amount of the bid is not to exceed \$157,999. Potential funding is indicated below.

General Fund (199) – 30%
Title I Part A – Improving Basic Programs (211) – 70%

Administrative Recommendations:

Provided for your consideration.

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

It is the administration's recommendation that the offer(s) for **Instructional Materials Online Workbooks** from the company or companies listed below provides the best value to the Garland Independent School District.

Sirius Education Solutions LLC

ORIGINAL AMOUNT: **\$49,999**
(August 31, 2020)

INCREASE AMOUNT: **\$108,000**

NOT TO EXCEED AMOUNT: **\$ 157,999**

Procurement Method:	Interlocal Contract EPCNT
Contract Number:	302-18-19
Contract Term:	Final of two (2) annual renewal options.
Potential Funding Source:	(199 General Fund) 30% (211 Title I Part A - Improving Basic Programs) 70%



Mark A. Booker
Executive Director of Purchasing



Jovan Grant-Wells, Ph.D.
Chief Academic Officer

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo, Ed.D.
Chief Financial Officer



Garland Independent School District

DATE: November 4, 2020

TO: Donald W. Friedel, Assistant Director of Purchasing

FROM: Mayte Rocio Martinez, Buyer

RE: Recommendation to Increase Contract 302-18-19 Instructional Materials
Online Workbooks

Action Required

Increase

Material/Service

Online workbooks and other related materials geared to review STAAR testing.

Purpose

Approval of this contract will facilitate the purchase of online workbooks to secondary campuses for all STAAR Test practice and End of Course Exams.

Board Goal Objective

OBJECTIVE D: SCIENTIFIC UNDERSTANDING

Percent of students in grade 8 demonstrating scientific understanding as measured by Meets Grade Level performance on STAAR Science.

Superintendent's Goal

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Recommended Amount

\$108,000 – 199 General Fund 30%, 211- Title I Part A- Improving Basic Programs 70%



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Approval of Increase in Awarded Amount for CTE Online Curriculum
One (1) Year with Two (2) Annual Renewal Options

Agenda Section: Action Item

Administrator Responsible: Dr. Erika Crump
Director of Career and Technical Education

Board Goal Objective:

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal:

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Summary/Background Information:

Shown is the recommendation of the increase in awarded amount for CTE online curriculum for the District, discussed in the December 8, 2020 Finance and Audit Committee Meeting. It is staff's recommendation that the bid be increased as indicated below.

CEV Multimedia, Ltd.

Original Award Amount: \$ 74,999
(June 24, 2020)

Increase Amount: \$ 300,000

The estimated total amount of the bid is not to exceed \$374,999. Potential funding is indicated below.

General Fund (199)

Administrative Recommendations:

Provided for your consideration.

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

It is the administration's recommendation that the offer(s) for **CTE Online Curriculum** from the company or companies listed below provides the best value to the Garland Independent School District.

CEV Multimedia, Ltd.

ORIGINAL AMOUNT: **\$74,999**
(June 24, 2020)

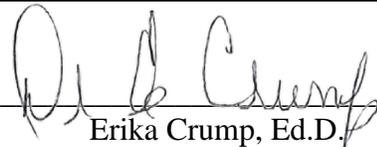
INCREASE AMOUNT: **\$300,000**

NOT TO EXCEED AMOUNT: **\$374,999**

Procurement Method:	Cooperative Purchase Contract Buyboard
Contract Number:	302-21
Contract Term:	One (1) year with two (2) annual renewal options.
Potential Funding Source:	(199 General Fund)



Mark A. Booker
Executive Director of Purchasing



Erika Crump, Ed.D.
Director of Career and
Technical Education

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo, Ed.D.
Chief Financial Officer



Garland Independent School District

DATE: November 2, 2020

TO: Mark A. Booker, Executive Director of Purchasing

FROM: Dr. Erika Crump, Director of Career and Technical Education

RE: Recommendation to Increase Contract 302-21 CTE Online Curriculum

Action Required

Increase

Material/Service

Online instructional curriculum

Purpose

Provides online curriculum for all 13 CTE Programs of Study that can be utilized by both face-2-face and remote students through Canvas.

Board Goal Objective

OBJECTIVE I: GRADUATION OUTCOMES

Percent of students successfully completing graduation and College, Career, Military Ready (CCM-R) requirements.

Superintendent's Goal

Superintendent Goal #1 – Student Results

Garland ISD will ensure ALL students graduate prepared for college, careers and life by increasing student performance measures, postsecondary readiness, and graduation rates and decreasing student management incidences.

Recommended Amount

\$300,000- 199 General Fund



**Garland Independent School District
Board of Trustees**

Date of Meeting: December 15, 2020

Agenda Item: Consider Modification to HVAC Maintenance, Repair and Building Automation Services
Final of Two (2) Annual Renewal Options

Agenda Section: Action Item

Administrator Responsible: Mr. Paul Gonzales
Executive Director of Facilities and Maintenance

Board Goal Objective:

Not Applicable.

Superintendent's Goal:

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Summary/Background Information:

Shown is the recommendation of the revised award for HVAC maintenance, repair and building automation services for the District, discussed in the December 8, 2020 Finance and Audit Committee Meeting. It is staff's recommendation that the modification be accepted as indicated below.

Change From:
See Attached List.

Change To:
See Attached List.

The estimated total amount of the bid is not to exceed \$1,000,000. Potential funding is indicated below.

General Fund (199)

Administrative Recommendations:

Provided for your consideration.



Garland Independent School District

DATE: November 11, 2020

TO: Mark A. Booker, Executive Director of Purchasing

FROM: Edmund Lee, Coordinator of Maintenance Business Operations

RE: Recommendation to Modify Award for Contract 207-18 HVAC Maintenance, Repair and Building Automation Services

Action Required

Modification of award. We are awarding to all previously approved vendor with the exception of James K Shadley (dba JMS Integrated Building Solutions LLC). Due to past performance, quality of work and the inability to meet their project deliverables. We are recommending removal of this vendor from the approved vendor list. The Facility and Maintenance departments have worked collectively with JMS to resolve the above issues, but the service and performance continues to persist as sub-standard work.

Material/Service

The following agreement will be used to procure HVAC Maintenance Repair and Building Automation Services.

Purpose

The following agreement will allow for access to additional resources and give us the capability to better support our administrative and campus facilities.

Board Goal Objective

Not Applicable

Superintendent's Goal

Superintendent Goal #5 – District Management

The superintendent demonstrates effective planning and management of the district administration, finances, operations, and personnel.

Recommended Amount

\$1,000,000- 199 General Fund

**ADMINISTRATION RECOMMENDATION
FOR BOARD OF TRUSTEES APPROVAL**

RECOMMENDATION:

It is the administration's recommendation that the offer(s) for **HVAC Maintenance, Repair and Building Automation Services** from the company or companies listed below provides the best value to the Garland Independent School District.

See Attached List

NOT TO EXCEED AMOUNT:

\$1,000,000

Procurement Method:	Cooperative Purchase Contract
Contract Number:	207-18
Contract Term:	Final of two (2) annual renewal options.
Potential Funding Source:	(199 General Fund)



Mark A. Booker
Executive Director of Purchasing



Paul Gonzales
Executive Director of
Facilities and Maintenance

Attest:

I have examined the information provided by staff in recommending the award above.



Brent Ringo Ed.D.
Chief Financial Officer

HVAC MAINTENANCE, REPAIR AND BUILDING AUTOMATION SERVICES

Changing From:

A&W BEARINGS AND SUPPLY CO.
ACIS INNOVATIVE SOLUTIONS
ASSURED COMFORT SERVICES
BERGER ENGINEERING COMPANY
CAMPOS ENGINEERING, INC.
CARRIER CORPORATION
CLEAVER BROOKS SALES & SERVICE, INC.
DEALERS ELECTRICAL SUPPLY
DENALI CONSTRUCTION SERVICES, LP
DMI CORP
ELSTON AIRE, INC.
ENTECH SALES & SERVICE, LLC
FACILITY RESPONSE GROUP, INC.
HYDROTEMP, LLC
INDUSTRIAL CONTROLS DISTRIBUTORS
JAMES K SHADLEY
METCO ENGINEERING
SCHNEIDER ELECTRIC BUILDINGS AMERICAS, INC.
TEXAS AIRSYSTEMS
TRANE U.S. INC.
WINSTON WATER COOLER, LTD.

Changing To:

A&W BEARINGS AND SUPPLY CO.
ACIS INNOVATIVE SOLUTIONS
ASSURED COMFORT SERVICES
BERGER ENGINEERING COMPANY
CAMPOS ENGINEERING, INC.
CARRIER CORPORATION
CLEAVER BROOKS SALES & SERVICE, INC.
DEALERS ELECTRICAL SUPPLY
DENALI CONSTRUCTION SERVICES, LP
DMI CORP
ELSTON AIRE, INC.
ENTECH SALES & SERVICE, LLC
FACILITY RESPONSE GROUP, INC.
HYDROTEMP, LLC
INDUSTRIAL CONTROLS DISTRIBUTORS
METCO ENGINEERING
SCHNEIDER ELECTRIC BUILDINGS AMERICAS, INC.
TEXAS AIRSYSTEMS
TRANE U.S. INC.
WINSTON WATER COOLER, LTD.