Santa Fe ISD: Financial Overview

Where do I go to get answers?

Question1: How and when does the district receive money?

Part A: How do we receive money in the district? Local tax revenue, state revenue; federal revenue; local revenue (student fees, PreK tuition, and rentals).

Part B: When do we receive money in the district? Local tax revenue season begins in December and runs through March. The state deposits revenue into the district's bank account in September, October, November, April, May, June, July and August.

Question 2: How does the district spend money it receives?

Money is spent based on how it is received. Money is categorized into "Funds". There are several methods to explain "Fund" accounting.

Most Tax revenue & State revenue **Debt Service** restrictive (Interest and Sinking - 599) Debt note only Nutrition Services (240) – Anything Federal meal reimbursement that pertains to feeding students. & local meal price TDA approval is needed for capital outlay purchases Capital Projects (618) - Bond proceeds used to Bond proceeds build or repair facilities; buses, technology, parking lots and other large ticket items. Local, State General Fund (Maintenance & Operations, 199): Teachers, nurses, and Federal librarians, administrators, clerical, bus drivers, auxiliary and substitute Least restrictive salaries; supplies, contracted services, repairs, tires, community services, shared services, capital outlay items (laptops, furniture, equipment)

Least restrictive



Capital Projects 618



Nutrition Services 240 – Feeding Students

Most restrictive



Debt Service (Interest and Sinking) 599

General Purpose Bucket
General Fund/Maintenance & Operations 199

Question 3: Where do I go to find out information about any school district's financial information? School districts publish financial information on their website. Santa Fe ISD's financial information is located at https://www.sfisd.org/Page/168.
 Departments/Business/Financial Transparency. Scroll to the bottom of the page and look for Section K: Annual Financial Reports

• Question 4: How do you know if it is a good audit? Located at the back of each audit is a page titled "Schedule of Findings and Questioned Costs for the year ended June 30, XXXX". Look at the top line "Type of auditors' report issued". You want to see unmodified. That means the report is good as is, and no modifications are needed. All the other questions should be answered No.

 Question 5: What does Financial Statement Findings mean? As the second part of the financial audit, findings are noted. Findings are normally minor observations that should be corrected in the future.

- Question 6: What are the district's assets and how have the district's assets changed over the years?
 Using the Management Discussion and Analysis, look at the section "Capital Assets and Long-Term Liabilities". Assets are divided into the following categories:
- Land
- Buildings
- Furniture and equipment

Depreciation is deducted from the total to calculate the net capital assets.

This information will compare the current year and prior year of net capital assets. As equipment, buses, and vehicles age, they become unusable and we remove these items from the capital asset list. The shorter the life expectancy the quicker the product is used up and removed from the list. All items on the list had a book value of \$5,000 or greater when it was purchased. Notice each year's balance is rolled forward to the next year's report.

• Question 7: What is long term liabilities and why do we have it? Long term debt is the amount of loan obligations the district sold when a bond referendum was approved by the SFISD voters. We use the bond proceeds to build and/or repair district facilities, purchase buses, upgrade technology and other capital projects. Notice the balances are carried forward each year. The amount listed as "retired" represents our annual payments on our bond notes. In 2017, \$66,715,000 was issued. This issued amount includes the bond referendum passed in November 2016 and a refunding opportunity. The outstanding amount is financed over 20 years.

• Question 8: What does the Statement of Revenues, expenditures, and changes in fund balance Governmental Funds tell the stakeholders Exhibit C3? The General Fund – is the operating fund for the school district. Teachers, counselors, nurses, administration, transportation, technology, maintenance, security and other daily operations are paid out of the general fund. Debt Service is designated as paying back bond debt. Capital projects is a dedicated fund to pay for capital projects that were approved by the voters. An example would be construction of a new school or renovation of a school.

Revenues tell how much money was earned by the district and expenditures tell what was spent by the district. If at the end of the year, there is more revenue than expenditures the district's fund balance will increase, otherwise a district spent more than it earned and the fund balance decreases. Other situations may cause the fund balance to decrease. It could be items were not received in the prior year, and the invoices are paid for in the next fiscal year. It could be there were unforeseen circumstances like a hurricane and the damages were repaired using the fund balance.

There are multiple factors that make up the amount of revenue a school district receives. There is a per student WADA amount \$5,797.23, revenue per WADA \$6,151 totaling revenue of \$35,660,062 (17-18), enrollment, ADA, and property values are just a few factors that determine how much revenue Santa Fe ISD receives for the fiscal year. Increased enrollment, and increased attendance will increase the amount of revenue earned per student. Increase in property values decreases the state portion, so change in property values does not necessarily increase the amount of revenue received.

- Question 9: How much cash do we have and do we have enough to cover operating costs? Financial statements will give a summary of the governmental fund cash. Cash is kept in the local depository, an investment pools (higher interest earnings), and invested on the open market in CDs and commercial paper. The district submits a quarterly investment report to the Board of Trustees each quarter which recaps this information seen in the annual report.
- Question 10: What is an adopted budget and why do we adopt budgets? The Board of Trustees must adopt three budgets before the start of the fiscal year, general fund, debt service (interest and sinking) and nutrition services. A budget is like a road map. The actual amounts are what was really spent over the course of the fiscal year. The Board of Trustees approves budget amendments, and should always approve extra (outside of the original budget) expenditures. Budget does not impact the fund balance, but it can be a predictor of how the year will look on the last day of the fiscal year. Exhibit E-1 is the general fund budget; G-2 is Nutrition Services budget; G-3 is Debt Services budget.

- Question 11: How much money do we receive in federal, local, and state grants? The Combining Balance Sheet Exhibit G-1 for Nonmajor governmental funds shows us the Assets (cash), Liabilities (pay to others) and equity. The grants with the title 2XX fund series are the federal grants. The 3XX fund series are state grants, 4XX series are local grants, and activity funds. Exhibit F-1 shows the revenues, expenditures and change to each funds fund balance.
- Question 12: Property owners are paying more taxes. Why are we paying more taxes when the tax rate has not changed? Review the Property Taxes, Levied for General Purposes page in the audit. Notice how much the taxes levied have increased since 2014. Property values increased, but the tax rate has not changed. Where do I go to see the current and past tax rates? On the district webpage is a link to the tax office at https://www.sfisd.org/Domain/35. Note the tax rate for 2016, 2017 and 2018 have remained constant.
- Question 13: Where and when are finance public hearings held? Public hearings are held in June to adopt the tax rate and budget. Public hearings are held in September/October for the District's FIRST rating.

Questions 3 & 4

- Question 3: Where do I go to find out information about any school district's financial information? School districts publish financial information on their website. Santa Fe ISD's financial information is located at https://www.sfisd.org/Page/168. Departments/Business/Financial Transparency. Scroll to the bottom of the page and look for Section K: Annual Financial Reports
- Question 4: How do you know if it is a good audit? Located at the back of each audit is a page titled "Schedule of Findings and Questioned Costs for the year ended June 30, XXXX". Look at the top line "Type of auditors' report issued". You want to see unmodified. That means the report is good as is, and no modifications are needed. All the other questions should be answered No.

I. SUMMARY OF AUDITORS' RESU	ULTS		
Financial Statements			
Type of auditors' report issued:		Unmodified	
Internal control over financial reporting:			
Material weakness(es) identifie	d?	yes	X no
Significant deficiencies identifi	ied?	yes	X none reported
Noncompliance material to financial state	ements noted:	yes	X no
Federal Awards			
Internal control over major programs:			
Material weakness(es) identified	d?	yes	X no
Significant deficiencies identifi	ed?	yes	X none reported
Type of auditors' report issued on complia	ance for major programs:	Unmodified	
Any audit findings disclosed that are requaccordance with 2 CFR section 200.516(a		yes	Xno
Major programs:			
CFDA Number(s)	Name of Federal Program or C	Cluster	
84.027; 84.173	Special Education Cluster		
Dollar threshold used to distinguish between type A and type B programs:			\$ 750,000
Auditee qualified as low-risk auditee?		X yes	no

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE TEN MONTHS ENDED JUNE 30, 2016

I. SUMMARY OF AUDITORS' R	ESULTS		
Financial Statements			
Type of auditors' report issued:		Unmodified	
Internal control over financial report	ing:		
Material weakness(es) idea	ntified?	yes	X no
Significant deficiencies id	entified?	yes	None reported
Noncompliance material to financial	statements noted:	yes	X no
Federal Awards			
Internal control over major programs	3;		
Material weakness(es) idea	ntified?	yes	Xno
Significant deficiencies id	entified?	yes	X none reported
Type of auditors' report issued on co	mpliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?		yes	Xno
Major programs:			
CFDA Number(s)	Name of Federal Program or	Cluster	
84.010	Title 1, Part A		
Dollar threshold used to distinguish	between type A and type B programs:		\$ 750,000
Auditee qualified as low-risk auditee	2?	Xyes	no

Section I - Summary of Auditors' Results						
Financial Statements						
Type of auditors' report issued:		Unmodified	-			
Internal control over financial reporting:						
Material weakness(es) identified?			_yes		Κ	no
Significant deficiencies identified that an material weaknesses?	re not considered to be		_yes		ζ	none reported
Noncompliance material to financial statements no	oted:		_yes		ζ	no
Federal Awards						
Internal control over major programs:						
Material weakness(es) identified?			_ yes		ζ	no
Significant deficiencies identified that are not considered to be material weaknesses?		::-	_yes		ζ	none reported
Type of auditors' report issued on compliance for r	najor programs:	Unmodified	_			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?			_			
Identification of major programs:						
CFDA Number(s)	Name of Federal Program or Clus	ter				
10.553; 10.555	Child Nutrition Cluster					
Dollar threshold used to distinguish between type A and type B programs:				\$ 30	0,000	6
Auditee qualified as low-risk auditee?		Х	ves			по

	Section I - Summary of Audit	ors' Results	
Financial Statements			
Type of auditors' report issued:		Unmodified	
Internal control over financial reporting:			
Material weakness(es) identifie	d?	yes	Xno
Significant deficiencies identificant deficiencies identification deficiencies identification deficiencies identification deficiencies identification deficiencies identification deficiencies identification deficiencies identificant deficiencies identification defi	ed that are not considered to be	yes	Xnone reported
Noncompliance material to financial state	ments noted:	yes	no
Federal Awards			
Internal control over major programs:			
Material weakness(es) identified	d?	yes	Xno
Significant deficiencies identified that are not considered to be material weaknesses?		yes	Xnone reported
Type of auditors' report issued on complia	ance for major programs:	Unmodified	
Any audit findings disclosed that are requaccordance with section 510(a) of Circula	-	None	
Identification of major programs:			
CFDA Number(s)	Name of Federal Program or 0	Cluster	
84.027; 84.173 84.010	Special Education Cluster Title I, Part A Cluster		
Dollar threshold used to distinguish between	een type A and type B programs:		\$ 300,000
Auditee qualified as low-risk auditee?		X yes	no

N	Section I - Summary of Audito	ors' Results	
Financial Statements			
Type of auditors' report issued:		Unmodified	
Internal control over financial reporting	:		
Material weakness(es) identif	ied?	yes	Xno
Significant deficiencies identi material weaknesses?	fied that are not considered to be	yesyes	X none reported
Noncompliance material to financial sta	tements noted:	yes	Xno
Federal Awards			
Internal control over major programs:			
Material weakness(es) identifi	ied?	yes	Xno
Significant deficiencies identi material weaknesses?	fied that are not considered to be	yes	X none reported
Type of auditors' report issued on comp	liance for major programs:	Unmodified	
Any audit findings disclosed that are recaccordance with section 510(a) of Circu		None	
Identification of major programs:			
CFDA Number(s)	Name of Federal Program or C	Cluster	
84.027; 84.173	Special Education Cluster		
Dollar threshold used to distinguish between	ween type Λ and type B programs:	ē	\$ 300,000
Auditee qualified as low-risk auditee?		Xyes	no

Section I - Summary of Auditors' Results					
Financial Statements					
Type of auditors' report issued:		Unqualified			
Internal control over financial reporting:					
Material weakness(es) identified	?	yes	X no		
Significant deficiencies identifie material weaknesses?	d that are not considered to be	yes	X none reported		
Noncompliance material to financial states	nents noted:	ycs	X no		
Federal Awards					
Internal control over major programs:					
Material weakness(es) identified	?	yes	Xno		
Significant deficiencies identifie material weaknesses?	d that are not considered to be	yes	Xnone reported		
Type of auditors' report issued on complian	nce for major programs:	Unqualified			
Any audit findings disclosed that are requi aeeordance with section 510(a) of Circular		None			
Identification of major programs:					
CFDA Number(s)	Name of Federal Program	or Cluster			
10.553; 10.555 84.394 84.410	Child Nutrition Cluster Title XIV, State Fiscal St Education Jobs Fund	abilization Fund - ARRA			
Dollar threshold used to distinguish between	en type A and type B programs:		\$ 300,000		
Auditee qualified as low-risk auditee?		\'es	X no		

Question 5

• Question 5: What does Financial Statement Findings mean? As the second part of the financial audit, findings are noted. Findings are normally minor observations that should be corrected in the future.

II. FINANCIAL STATEMENT FINDINGS

2017-1 Excess Expenditures over Appropriations

Condition and Criteria: State law mandates that expenditures not exceed appropriation on a functional

level.

Cause and Effect: Expenditures exceeded appropriations in one functional category (Food

Service).

Recommendation: District personnel should continue to review all expenditures during the year to

ensure that any necessary budget amendments are brought to the Board of

Trustees for approval before June 30.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted.

IV. STATUS OF PRIOR YEAR FINDING

2015-1 Excess Child Nutrition Program Fund Balance

Condition: At August 31, 2015, the District's Child Nutrition Program fund balance

exceeded three months average expenditures by \$256,794.

Recommendation: The District should evaluate its future spending to ensure its Child Nutrition

Program fund balance is in compliance with the Texas Department of

Agriculture's fund balance requirement.

Current Status: The District submitted a plan dated January 6, 2016 to reduce excess fund

balance to upgrade facilities and equipment, which was approved by the Texas Department of Agriculture. During fiscal year 2017, the District appropriated adequate funds for use of excess fund balance. At June 30, 2017, the Child

Nutrition Program was below three months average expenditures.

V. CORRECTIVE ACTION PLAN

2017-1 Excess Expenditures over Appropriations

Recommendation: The District should review all expenditures during the year to ensure that any

necessary budget amendments are brought to the Board of Trustees for approval

before June 30.

Action Taken: The District will closely monitor expenditures during the year to ensure the final

budget amendment provides for all actual expenditures.

Anticipated Completion Date: Ongoing

Please contact Lee Townsend, Chief Financial Officer, at 409-925-9020 with any questions regarding this corrective action plan.

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE TEN MONTHS ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

None Noted.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None Noted.

IV. STATUS OF PRIOR YEAR FINDING

2015-1 Excess Child Nutrition Program fund balance

Condition:

At August 31, 2015 the District's Child Nutrition Program fund balance

exceeded three months average expenditures by \$256,794.

Recommendation:

The District should evaluate its future spending to ensure its Child Nutrition

fund balance is in compliance with the Texas Department of Agriculture's fund

balance requirement.

Current Status:

The District submitted a plan dated January 6, 2016 to reduce excess fund balance to upgrade facilities and equipment, which was approved by the Texas Department of Agriculture. The District has appropriated adequate funds for use of excess fund balance and expects completion of projects by December 2016.

V. CORRECTIVE ACTION PLAN

None Noted.

II. FINANCIAL STATEMENT FINDINGS

None Noted.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2015-1 Child Nutrition Cluster: National School Lunch Program (CFDA #10.555) and School Breakfast Program (CFDA #10.553)

Criteria: Per Section 14.12 of the Texas Department of Agriculture's Administrative

Reference Manual and as also referenced in Section 1.3.2.4 of the Texas Education Agency's ("TEA") Financial Accountability Resource Guide, the Child Nutrition Program (fund 240) fund balance cannot exceed three months of

average expenditures.

Condition: At August 31, 2015 the District's Child Nutrition Program fund balance

exceeded three months average expenditures by \$256,794.

Ouestioned Costs: None

Effect: The District is not in compliance with the Texas Department of Agriculture's

fund balance requirement.

Cause: The District submitted a plan in March 2015 to reduce its excess fund balance

by purchasing equipment and upgrading facilities; however, current year activity did not reduce fund balance below the three months average fund balance

requirement by year end.

Recommendation: The District should evaluate its future spending to ensure its Child Nutrition

fund balance is in compliance with the Texas Department of Λ griculture's fund

balance requirement.

IV. STATUS OF PRIOR YEAR FINDING

None Noted.

V. CORRECTIVE ACTION PLAN

2015-1 Excess Child Nutrition Program fund balance

Contact person: Mrs. Cherie Bowers, Director of Child Nutrition Services

Response: The District has submitted a new plan dated January 6, 2016 to reduce excess

fund balance to upgrade facilities and equipment. The Plan to reduce excessive operating food service fund balance is pending approval from the Texas

Department of Agriculture.

Estimated Completion

Date: June 30, 2017

II. FINANCIAL STATEMENT FINDINGS

None Noted.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None Noted.

IV. STATUS OF PRIOR YEAR FINDING

2013-1 Excess Expenditures over Appropriations

Recommendation: The District should review all expenditures during the year to ensure that any necessary budget amendments are brought to the Board of Trustees for approval before August 31.

Action Taken: The District will closely monitor expenditures during the year to ensure the final budget amendment provides for all actual expenditures.

Anticipated Completion Date: Completed August 2014.

V. CORRECTIVE ACTION PLAN

None Noted.

Please contact John VanDever, Interim Chief Financial Officer, at 409-925-9020 with any questions regarding this corrective action plan.

II, FINANCIAL STATEMENT FINDINGS

2013-1 Excess Expenditures over Appropriations

Condition and Criteria: State law mandates that expenditures not exceed appropriations on a functional level.

Cause and Effect: Expenditures exceeded appropriations in two functional categories (School leadership and General administration).

Recommendation: District personnel should continue to review all expenditures during the year to ensure that any necessary budget amendments are brought to the Board of Trustee for approval before August 31.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None Noted.

IV. STATUS OF PRIOR YEAR FINDING

None Noted.

V. CORRECTIVE ACTION PLAN

2013-1 Excess Expenditures over Appropriations

Recommendation: The District should review all expenditures during the year to ensure that any necessary budget amendments are brought to the Board of Trustees for approval before August 31.

Action Taken: The District will closely monitor expenditures during the year to ensure the final budget amendment provides for all actual expenditures.

Anticipated Completion Date: Ongoing.

Please contact Britt Madden, Chief Financial Officer, at 409-925-9020 with any questions regarding this corrective action plan.

Questions 6 & 7

- Question 6: What are the district's assets and how have the district's assets changed over the years? Using the Management Discussion and Analysis, look at the section "Capital Assets and Long-Term Liabilities". Assets are divided into the following categories:
 - Land
 - Buildings
 - Furniture and equipment

Depreciation is deducted from the total to calculate the net capital assets.

This information will compare the current year and prior year of net capital assets. As equipment, buses, and vehicles age, they become unusable and we remove these items from the capital asset list. The shorter the life expectancy the quicker the product is used up and removed from the list. All items on the list had a book value of \$5,000 or greater when it was purchased. Notice each year's balance is rolled forward to the next year's report.

• Question 7: What is long term liabilities and why do we have it? Long term debt is the amount of loan obligations the district sold when a bond referendum was approved by the SFISD voters. We use the bond proceeds to build and/or repair district facilities, purchase buses, upgrade technology and other capital projects. Notice the balances are carried forward each year. The amount listed as "retired" represents our annual payments on our bond notes. In 2017, \$66,715,000 was issued. This issued amount includes the bond referendum passed in November 2016 and a refunding opportunity. The outstanding amount is financed over 20 years.

II. FINANCIAL STATEMENT FINDINGS

None Noted.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None Noted.

IV. STATUS OF PRIOR YEAR FINDING

2011-1 Excess Expenditures over Appropriations

Recommendation: The District should review all expenditures during the year to ensure that any necessary budget amendments are brought to the Board of Trustees for approval before August 31.

Action Taken: The District will closely monitor expenditures during the year to ensure the final budget amendment provides for all actual expenditures.

Anticipated Completion Date: Completed August 2012.

V. CORRECTIVE ACTION PLAN

None Noted.

approximately \$407 thousand, which was primarily related to state revenue. Expenditures were less than budgetary estimates by approximately \$581 thousand, which was attributed to the change in fiscal year in the previous year. Overall, the general fund exceeded its final budget estimate by approximately \$988 thousand, but overall fund balance in the general fund decreased by approximately \$671 thousand during the year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2017 includes land, buildings and improvements, and furniture and equipment. The investment in capital assets (capital outlays) decreased during the current year by \$2,365,147. The following table summarizes the investment in capital assets as of June 30, 2017 and June 30, 2016.

	-	2017	2016
Land	\$	2,690,048	\$ 1,449,331
Buildings and improvements		102,896,661	102,535,262
Furniture and equipment		18,643,664	18,284,383
Construction in progress		183,100	
		124,413,473	122,268,976
Accumulated depreciation		(55,982,220)	 (51,472,576)
Net capital assets	\$	68,431,253	\$ 70,796,400
	-		

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

Long-Term Liabilities

As of June 30, 2017, the District had \$91,695,000 in bonded debt outstanding, a increase of \$26,745,000 over the previous year. The District's Series 2015 Bonds carry a rating of "AAA/AA-" from Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc. ("S&P") based on the Permanent School Fund Guarantee. The District's Series 2012, Series 2011, Series 2010, Series 2010A, Series 2010B, and Series 2016 Bonds carry a rating of "AAA" from S&P based on the Permanent School Fund Guarantee. The District's Series 2009 Bonds carry a rating of "A2/Stable Outlook" and "AA-/Stable", respectively, from Moody's and S&P based upon a municipal bond insurance policy issued by Assured Guaranty Municipal Corporation. All of the District's outstanding bonds have an underlying rating of "A1" and "AA-", respectively, from Moody's and S&P.

Changes in bonded debt outstanding for the year ended June 30, 2017 are as follows:

Outstanding							Outstanding	
	7/1/2016		Issued		Retired		6/30/2017	
S	64,950,000	S	66,715,000	S	(39,970,000)	\$	91,695,000	

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Student enrollment has increased by 1% in 2017-2018 vs. 2016-2017. The 2016-2017 average daily attendance (ADA) totaled 4,412 students. The 2016-2017 average daily attendance percentage was 95.1%.
- The District's 2016–2017 refined average daily attendance was budgeted to be 4,427, which represented a 1.6% increase over the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District's investment in capital assets for its governmental type activities as of June 30, 2016 includes land, buildings and improvements, and furniture and equipment. The investment in capital assets (capital outlays) decreased during the current year by \$4,190,392. The following table summarizes the investment in capital assets as of June 30, 2016 and August 31, 2015.

	7	2016	 2015
Land	\$	1,449,331	\$ 1,449,331
Buildings and improvements		102,535,262	102,179,217
Furniture and equipment		18,284,383	18,383,305
	-	122,268,976	122,011,853
Accumulated depreciation		(51,472,576)	(47,025,061)
Net capital assets	\$	70,796,400	\$ 74,986,792

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

Long-Term Liabilities

As of June 30, 2016, the District had \$64,950,000 in bonded debt outstanding, a decrease of \$2,810,000 from the previous year. The District's Series 2015 Bonds carry a rating of "AAA/AA-" from Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc. ("S&P") based on the Permanent School Fund Guarantee. The District's Series 2012, Series 2011, Series 2010, Series 2010A and Series 2010B Bonds carry a rating of "AAA" from S&P based on the Permanent School Fund Guarantee. The District's Series 2009 Bonds carry a rating of "A2/Stable Outlook" and "AA-/Stable", respectively, from Moody's and S&P based upon a municipal bond insurance policy issued by Assured Guaranty Municipal Corporation. All of the District's outstanding bonds have an underlying rating of "A1" and "AA-", respectively, from Moody's and S&P.

Changes in bonded debt outstanding for the ten months ended June 30, 2016 are as follows:

Outstanding					(Outstanding
	9/1/2015	Is	sued	Retired		6/30/2016
\$	67,760,000	\$		\$ (2,810,000)	\$	64,950,000

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Student enrollment has increased by 1.9% in 2016-2017 vs. 2015-2016. The 2015-2016 average daily attendance (ADA) totaled 4,352 students. The 2015-2016 average daily attendance percentage was 95.1%.
- The District's 2016–2017 refined average daily attendance was budgeted to be 4,539, which represented a 6% increase over the prior year.
- Taxable property values in the District have increased approximately 12% over the prior year. The average taxable value of a residence in Santa Fe has shown a five-year upward trend in appraised values.
- The maintenance and operations tax rate for fiscal year 2017 is \$1.04 while the debt service rate is \$.362319 for a total rate of \$1.402319.

	2015		2014	
Land	\$	1,449,331	\$	1,449,331
Buildings and improvements		101,462,555		100,268,674
Construction in progress		716,662		2
Furniture and equipment		18,383,305		18,431,559
		122,011,853		120,149,564
Accumulated depreciation	_	(47,025,061)		(42,341,307)
Net capital assets	\$	74,986,792	\$	77,808,257

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

Construction Commitments

During 2015, the District had construction contracts totaling approximately \$2,000,000. The construction contracts included replacement of six HVAC units at Santa Fe Junior High, replacement of the High School football field sod with artificial turf, and implementation of an energy management system that saves the District resources and energy costs. As of August 31, 2015, the District had commitments under construction contracts totaling approximately \$250,000.

Long-Term Liabilities

As of August 31, 2015, the District had \$67,760,000 in bonded debt outstanding, a decrease of \$2,920,000 from the previous year. The District's Series 2015 Bonds carry a rating of "AAA/AA-" from Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc. ("S&P") based on the Permanent School Fund Guarantee. The District's Series 2012, Series 2011, Series 2010, Series 2010A and Series 2010B Bonds carry a rating of "AAA" from S&P based on the Permanent School Fund Guarantee. The District's Series 2009 Bonds carry a rating of "A2/Stable Outlook" and "AA-/Stable", respectively, from Moody's and S&P based upon a municipal bond insurance policy issued by Assured Guaranty Municipal Corporation. All of the District's outstanding bonds have an underlying rating of "A1" and "AA-", respectively, from Moody's and S&P.

Changes in bonded debt outstanding, for the year ended August 31, 2015 are as follows:

Outstanding					(Outstanding	
		Issued	d Retired			8/31/2015	
\$ 70,680,000	S	7,780,000	S	(10,700,000)	\$	67,760,000	

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Student enrollment has increased by .7% in 2015-2016 vs. 2014-2015. The 2014-2015 average daily attendance (ADA) totaled 4,276 students. The 2014-2015 average daily attendance percentage was 94.1%.
- The District's 2015–2016 refined average daily attendance was budgeted to be 4,264.99 which represented a .31% increase from the prior year.
- Taxable property values in the District have increased approximately 6.17% over the prior year. The average taxable value of a residence in Santa Fe has shown a five-year upward trend in appraised values.
- The maintenance and operations tax rate for fiscal year 2016 is \$1.04 while the debt service rate is \$.3767 for a total rate of \$1.4167. The debt service rate decreased .0191 cents from the prior year.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget of the general fund can be briefly summarized as follows:

	BUDGET					
	Original			Final		
Total revenues	\$	32,505,244	\$	32,525,244		
Total expenditures		32,192,014		33,177,716		
Net change in fund balance	\$	313,230	\$	(652,472)		

The District adopted a surplus budget for fiscal year 2014. With updated information, the District amended its budget decreasing its projected surplus. Actual revenues for the general fund exceeded budgetary estimates by approximately \$510 thousand, of which \$410 thousand was related to additional state revenues. Expenditures were less than budgetary estimates by approximately \$620 thousand, of which \$218 thousand was attributed to reduced payroll costs; contracted services were approximately \$214 thousand less than budget; and other operating expenditures were approximately \$188 thousand less than budget due to fiscal conservatism. Overall, the general fund exceeded its final budget estimate by approximately \$1.2 million resulting in an increase in general fund balance of approximately \$1 million for the year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District's investment in capital assets for its governmental type activities as of August 31, 2014 includes land, buildings and improvements, and furniture and equipment. The investment in capital assets (capital outlays) decreased during the current year by \$4,820,907. The following table summarizes the investment in capital assets as of August 31, 2014 and 2013.

	2014	2013		
Land	\$ 1,449,331	\$	1,449,331	
Buildings and improvements	100,268,674		100,188,291	
Furniture and equipment	18,431,559		18,243,928	
	120,149,564		119,881,550	
Accumulated depreciation	 (42,341,307)		(37,252,386)	
Net capital assets	\$ 77,808,257	\$	82,629,164	

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

Long-Term Liabilities

As of August 31, 2014, the District had \$70,680,000 in bonded debt outstanding, a decrease of \$2,705,000 from the previous year. The District's Series 2012, Series 2011, Series 2010, Series 2010A and Series 2010B Bonds carry a rating of "AAA" from Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc. ("S&P") based on the Permanent School Fund Guarantee. The District's Series 2009 Bonds carry a rating of "A2/Stable Outlook" and "AA-/Stable", respectively, from Moody's and S&P based upon a municipal bond insurance policy issued by Assured Guaranty Municipal Corporation. All of the District's outstanding bonds have an underlying rating of "A1" and "AA-", respectively, from Moody's and S&P.

Changes in bonded debt outstanding, for the year ended August 31, 2014 are as follows:

Outstanding 9/1/2013	Iss	ued	Retired	Outstanding 8/31/2014		
\$ 73,385,000	\$	- \$	(2,705,000)	\$	70,680,000	

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Indicators, both financial and non-financial, that will impact the District in the immediate future are:

- Student enrollment has increased by .41% in 2014-2015 vs. 2013-2014.
- The District's 2014–2015 refined average daily attendance was budgeted to be 4,264.99 which represented a .31% increase from the prior year.
- Taxable property values in the District have increased approximately 6.17% over the prior year. The average taxable value of a residence in Santa Fe has shown a five-year upward trend in appraised values, increasing from an average taxable value in 2009 of \$96,124 to \$114,807 in 2014. Looking forward it is estimated that new construction will increase the 2014 total taxable values by 1.27%.
- The maintenance and operations tax rate for fiscal year 2015 is \$1.04 while the debt service rate is \$.3958 for a total rate of \$1.4358. The debt service rate decreased .0132 cents from the prior year.
- Operating expenses per student in the District's general fund were \$7,166 for 2013-14. This represents a increase from the 2012-13 amount of \$6,532. Operating expenses per student for the 2014-15 year are projected to be \$7,362.

These indicators were taken into account when adopting the 2014-15 general fund and interest and sinking fund (debt service) budgets. The Santa Fe Independent School District general fund adopted budget for 2014 – 2015 is as follows:

General Fund Budget	Original			
Budgeted Revenues	\$	34,161,626		
Budgeted Expenditures		34,148,022		
Budget Surplus	\$	13,604		

by \$1,340,997 during the current fiscal year. This increase resulted from additional revenues that exceeded current year expenditures.

The debt service fund has a total fund balance of \$4,840,673, all of which is reserved for the payment of debt service. The net increase in the debt service fund balance during the current year was \$563,945 primarily due to additional revenues and bond refunding during the year.

The capital projects fund has a total fund balance of \$71,412, all of which is reserved for authorized construction and technology projects/enhancements. The net decrease in fund balance was \$358,626, which resulted from continued construction project expenditures during the year.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget of the general fund can be briefly summarized as follows:

	BUDGET				
		Original	Final		
Total revenues	\$	30,652,000	\$	30,739,693	
Total expenditures	-	30,902,000		30,979,203	
Net change in fund balance	\$	(250,000)	\$	(239,510)	

The District adopted a deficit budget for fiscal year 2013. With updated information, the District amended its budget decreasing its projected deficit. Actual revenues for the general fund exceeded budgetary estimates by approximately \$924 thousand, of which \$697 thousand was related to additional state revenues. Expenditures were less than budgetary estimates by approximately \$670 thousand, of which \$398 thousand was attributed to reduced payroll costs; utilities were approximately \$76 thousand less than budget; and other operating expenditures were approximately \$196 thousand less than budget due to fiscal conservatism. Overall, the general fund exceeded its final budget estimate by approximately \$1.6 million, resulting in an increase in general fund balance of approximately \$1.3 million for the year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District's investment in capital assets for its governmental type activities as of August 31, 2013 includes land, buildings and improvements, and furniture and equipment. The investment in capital assets (capital outlays) decreased during the current year by \$3,787,990. The following table summarizes the investment in capital assets as of August 31, 2013 and 2012.

		2013		2012
Land Buildings and improvements	\$	1,449,331 100,188,291	\$	1,449,331 99,854,663 17,673,609
Furniture and equipment	-	119,881,550	*	118,977,603
Accumulated depreciation		(37,252,386)		(32,560,449)
Net capital assets	\$	82,629,164	\$	86,417,154

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

Long-Term Liabilities

As of August 31, 2013, the District had \$73,385,000 in bonded debt outstanding, a decrease of \$2,540,000 from the previous year. The District's Series 2012, Series 2011, Series 2010, Series 2010A and Series 2010B Bonds carry a rating

of "AAA" from Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc. ("S&P") based on the Permanent School Fund Guarantee. The District's Series 2009 Bonds carry a rating of "A2/Stable Outlook" and "AA-/Stable", respectively, from Moody's and S&P based upon a municipal bond insurance policy issued by Assured Guaranty Municipal Corporation. All of the District's outstanding bonds have an underlying rating of "A1" and "AA-", respectively, from Moody's and S&P.

Changes in bonded debt outstanding, for the year ended August 31, 2013 are as follows:

Outstanding			Outstanding
 9/1/2012	Issued	Retired	8/31/2013
\$ 75,925,000	\$ 7,955,000	\$ (10,495,000)	\$ 73,385,000

During 2013, the District issued bonds totaling \$7,955,000 to refund its series 2005 bonds. As a result of this refunding, the District reduced its total debt service requirements by approximately \$820 thousand and realized a present value savings of approximately \$798,000.

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Indicators, both financial and non-financial, that will impact the District in the immediate future are:

- Student enrollment has decreased by .66% in 2013-2014 vs. 2012-2013.
- The District's 2013-2014 refined average daily attendance was budgeted to be 4,275.5 which represented a .85% increase from the prior year.
- Taxable property values in the District have increased approximately .98% over the prior year. The average taxable value of a residence in Santa Fe has shown a four-year upward trend in appraised values, increasing from an average taxable value in 2009 of \$96,124 to \$109,082 in 2013. Looking forward it is estimated that new construction will increase the 2014 total taxable values by 1.56 %.
- The maintenance and operations tax rate for fiscal year 2014 is \$1.04 while the debt service rate is \$.4090 for a total rate of \$1.4490. The debt service rate decreased .0049 cents from the prior year. Due to favorable interest rates and market conditions over the past few years, the District has been able to levy at lower rates than projected at the time the bond was passed in November 2008.
- In May 2013, the state legislature enacted Senate Bill 1. The 2014 fiscal year state funding revenues are projected to increase by approximately \$1,464,637.
- Operating expenses per student in the District's general fund were \$6,532 for 2012-13. This represents a increase from the 2011-12 amount of \$6,459. Operating expenses per student for the 2013-14 year are projected to be \$6,937.

These indicators were taken into account when adopting the 2013-14 general fund and interest and sinking fund (debt service) budgets. The Santa Fe Independent School District general fund adopted budget for 2013 – 2014 is as follows:

General Fund Budget	Original				
Budgeted Revenues	\$	32,505,243			
Budgeted Expenditures		32,192,009			
Budget Surplus	\$	313,234			

The debt service fund has a total fund balance of \$4,276,728, all of which is reserved for the payment of debt service. The net increase in the debt service fund balance during the current year was \$858,690 primarily due to an increase in funding received from the state.

The capital projects fund has a total fund balance of \$430,038, all of which is reserved for authorized construction and technology projects/enhancements. The net decrease in fund balance during the current year was \$11,280,036. The net decrease resulted from the continued construction project expenditures totaling approximately \$12 million.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget of the general fund can be briefly summarized as follows:

	BUDGET				
		Original		Final	
Total revenues	\$	29,188,168	\$	29,319,680	
Total expenditures	0	30,210,001		30,829,654	
Net change in fund balance	\$	(1,021,833)	S	(1,509,974)	

The District adopted a deficit budget for fiscal year 2012. With updated information, the District amended its budget increasing its projected deficit. Actual revenues for the general fund exceeded budgetary estimates by approximately \$356 thousand, of which \$200 thousand was related to additional SHARS revenues. Additionally, state revenues exceeded budgetary estimates by approximately \$138 thousand. Expenditures were less than budgetary estimates by approximately \$1.5 million, of which \$600 thousand was attributed to reduced payroll costs; capital outlay was approximately \$500 thousand less than budget; and other operating expenditures were approximately \$400 thousand less than budget due to fiscal conservatism. Overall, the general fund exceeded its final budget estimate by approximately \$1.5 million, resulting in an increase in general fund balance of approximately \$50 thousand for the year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District's investment in capital assets for its governmental type activities as of August 31, 2012, includes land, buildings and improvements, and furniture and equipment. The investment in capital assets (capital outlays) increased during the current year by \$8,530,400. The following table summarizes the investment in capital assets as of August 31, 2012 and 2011.

		2012	-	2011
Land	\$	1,449,331	\$	1,449,331
Buildings and improvements		99,854,663		83,379,600
Furniture and equipment		17,673,609		15,260,480
Construction in progress		=		6,164,140
		118,977,603		106,253,551
Accumulated depreciation		(32,560,449)		(28,366,797)
Net capital assets	S	86,417,154	\$	77,886,754
	-			

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

Long-Term Liabilities

As of August 31, 2012, the District had \$75,925,000 in bonded debt outstanding, a decrease of \$2,070,000 from the previous year. The District's Series 2005 Bonds carry a rating of "Aaa" from Moody's Investors Service ("Moody's") based on the Permanent School Fund Guarantee. The District's Series 2011, Series 2010, Series 2010A and Series 2010B Bonds carry a rating of "AAA" from Standard & Poor's Ratings Services, a Division of The McGraw-Hill Companies, Inc. ("S&P") based on the Permanent School Fund Guarantee. The District's Series 2009 Bonds carry a rating of "Aa3/On Review for Possible Downgrade" and "AA-/Stable", respectively, from Moody's and S&P based upon a municipal bond insurance policy issued by Assured Guaranty Municipal Corporation. All of the District's outstanding bonds have an underlying rating of "A1" and "AA-", respectively, from Moody's and S&P.

Changes in bonded debt outstanding, for the year ended August 31, 2012, are as follows:

Outstanding	Issued	Retired			Outstanding 8/31/2012		
\$ 77,995,000	\$ -	\$	(2,070,000)	5	75,925,000		

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Student enrollment has increased by 2% in 2012-2013 vs. 2011-2012.
- The District's 2012–2013 refined average daily attendance was budgeted to be 4,239.5 which represented a .62% increase from the prior year.
- Taxable property values in the District have increased 2.13% over the prior year. The average taxable value of a residence in Santa Fe has shown a four-year upward trend in appraised values, increasing from an average taxable value in 2008 of \$85,856 to \$107,304 in 2012. Looking forward it is estimated that new construction will increase the 2013 total taxable values by 2.5%.
- The maintenance and operations tax rate for fiscal year 2013 is \$1.04 while the debt service rate is \$.4139 for a total rate of \$1.4539. The debt service rate decreased .0411 cents from the prior year. Due to favorable interest rates and market conditions over the past few years, the District has been able to levy at lower rates than projected at the time the bond was passed in November 2008.
- In July 2011, the state legislature enacted Senate Bill 1. While the District's funding from this legislation was adversely affected for fiscal year 2012, the 2013 fiscal year state funding revenues are projected to increase by approximately \$410,352.
- Operating expenses per student in the District's general fund were \$6,459 for 2011-12. This represents a decrease from the 2010-11 amount of \$6,716. Operating expenses per student for the 2012-13 year are projected to be \$6,616.

Question 8

• Question 8: What does the Statement of Revenues, Expenditures, and changes in fund balance Governmental Funds tell the stakeholders Exhibit C3? The General Fund — is the operating fund for the school district. Teachers, counselors, nurses, administration, transportation, technology, maintenance, security and other daily operations are paid out of the general fund. Debt Service is designated as paying back bond debt. Capital projects is a dedicated fund to pay for capital projects that were approved by the voters. An example would be construction of a new school or renovation of a school.

Revenues tell how much money was earned by the district and expenditures tell what was spent by the district. If at the end of the year, there is more revenue than expenditures the district's fund balance will increase, otherwise a district spent more than it earned and the fund balance decreases. Other situations may cause the fund balance to decrease. It could be items were not received in the prior year, and the invoices are paid for in the next fiscal year. It could be there were unforeseen circumstances like a hurricane and the damages were repaired using the fund balance.

There are multiple factors that make up the amount of revenue a school district receives. There is a per student WADA amount \$5,797.23, revenue per WADA \$6,151 totaling revenue of \$35,660,062 (17-18), enrollment, ADA, and property values are just a few factors that determine how much revenue Santa Fe ISD receives for the fiscal year. Increased enrollment, and increased attendance will increase the amount of revenue earned per student. Increase in property values decreases the state portion, so change in property values does not necessarily increase the amount of revenue received.

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2017

Data Contr Codes			10 General Fund	50 Debt Service Fund	60 Capital Projects Fund
	REVENUES:				
5700	Total Local and Intermediate Sources	\$	14,487,217	\$ 4,793,649	\$ 102,677
5800	State Program Revenues		23,073,119	1,210,121	
5900	Federal Program Revenues		455,517	10	
5020	Total Revenues	_	38,015,853	6,003,770	102,677
	EXPENDITURES:	-			
C	Current:				
0011	Instruction		19,942,056	- 9	8
0012	Instructional Resources and Media Services		309,672	346	14
0013	Curriculum and Instructional Staff Development		1,159,432	8.5	
0021	Instructional Leadership		592,898	-	12
0023	School Leadership		1,960,708	290	
0031	Guidance, Counseling and Evaluation Services		1,027,523		2
0032	Social Work Services		58,880		
0033	Health Services		346,843	(6)	
0034	Student (Pupil) Transportation		2,513,036	200	9
0035	Food Services		85,684	(*)	
0036	Extracurricular Activities		1,249,380	927	-
0041	General Administration		2,002,710	*	38
0051	Facilities Maintenance and Operations		5,714,714		1,750
0052	Security and Monitoring Services		524,818		194
0053	Data Processing Services		774,907		
0061	Community Services		112,460	549	12
D	ebt Service;		,		
0071	Principal on Long Term Debt		60,000	2,930,000	-
0072	Interest on Long Term Debt		24,000	2,274,469	ũ.
0073	Bond Issuance Cost and Fees			675,541	
	apital Outlay:			0,0,2,1	
0081	Facilities Acquisition and Construction		158,600	320	1,422,067
	stergovernmental:		130,000		1,422,007
0093	Payments to Fiscal Agent/Member Districts of SSA		69,162	•	
6030	Total Expenditures		38,687,483	5,880,010	1,423,817
1100	Excess (Deficiency) of Revenues Over (Under)	_	(671,630)	123,760	(1,321,140)
	Expenditures	-	(,,		(1,111,111,111,111,111,111,111,111,111,
	OTHER FINANCING SOURCES (USES):				
7901	Refunding Bonds Issued		(#)	33,730,000	75
7911	Capital Related Debt Issued (Regular Bonds)		•	32,985,000	
7915	Transfers In		(#)	96	34,565,000
7916	Premium or Discount on Issuance of Bonds		.	8,662,129	8
7917	Prepaid Interest		-	99,533	*
8911	Transfers Out (Use)		(25)	(34,565,000)	:5
8940	Payment to Bond Refunding Escrow Agent (Use)	-		(40,024,225)	
7080	Total Other Financing Sources (Uses)	-		887,437	34,565,000
1200	Net Change in Fund Balances		(671,630)	1,011,197	33,243,860
0100	Fund Balance - July 1 (Beginning)	_	14,939,166	8,064,788	
3000	Fund Balance - June 30 (Ending)	\$	14,267,536 \$	9,075,985	\$ 33,243,860
		_			

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

1	Nonmajor	Total
	vernmental	Governmental
	Funds	Funds
_		
di	0.014.045	
\$	2,814,245	
	392,857	24,676,097
_	2,323,267	2,778,784
	5,530,369	49,652,669
	1,361,157	21,303,213
	1,238	310,910
	259,608	1,419,040
	3,657	596,555
	3,503	1,964,211
	81,498	1,109,021
	0.21	58,880
	7(+1	346,843
		2,513,036
	2,380,505	2,466,189
	1,067,477	2,316,857
	137,490	2,140,200
	355,843	6,072,307
	7/47	524,818
	19€3	774,907
	1,968	114,428
	: E	2,990,000
	75	2,298,469
	-	675,541
) e	1,580,667
	26,748	05.010
-		95,910
_	5,680,692	51,672,002
	(150,323)	(2,019,333)
		33,730,000
	_	
	_	32,985,000 34,565,000
		8,662,129
		99,533
	_	(34,565,000)
	-	(40,024,225)
	<u>-</u>	35,452,437
	(150,323)	33,433,104
	1,503,858	24,507,812
c	1 252 525	\$ 57,040,016
\$	1,353,535	\$ 57,940,916

FOR THE TEN MONTHS ENDED JUNE 30, 2016

Data Contro Codes	ol .		10 General Fund		Debt Service Fund		Nonmajor overnmental Funds	G	Total overnmental Funds
	REVENUES:								
5700	Total Local and Intermediate Sources	\$	12,927,044	\$	4,450,294	\$	2,240,176	\$	19,617,514
5800	State Program Revenues		23,268,997		1,711,671		316,800		25,297,468
5900	Federal Program Revenues		354,669				2,143,802		2,498,471
5020	Total Revenues		36,550,710		6,161,965		4,700,778		47,413,453
	EXPENDITURES:					-			
С	urrent:								
0011	Instruction		17,169,704		31		1,105,611		18,275,315
0011	Instructional Resources and Media Services		229,011				1,429		230,440
0012	Curriculum and Instructional Staff Development		852,624				254,070		1,106,694
0013	Instructional Leadership		349,473		20		6,048		355,521
0023	School Leadership		1,791,890		14 T		15,831		1,807,721
0023	Guidance, Counseling and Evaluation Services		906,455		147		116,681		1,023,136
0031	Social Work Services		82,282		229		€		82,282
0032	Health Services		315,069		40		#		315,069
0033	Student (Pupil) Transportation		1,913,729		545		*		1,913,729
0034	Food Services		76,631		(4 0)		2,069,957		2,146,588
0033	Extracurricular Activities		1,199,628		-		765,405		1,965,033
0036	General Administration		1,541,387		-		108,154		1,649,541
0041	Facilities Maintenance and Operations		4,558,856				800		4,559,656
0051	Security and Monitoring Services		454,341		-		4,264		458,605
	Data Processing Services		618,936		E 7.1		1,201		618,936
0053	_		82,201		27		2,510		84,711
0061	Community Services ebt Service:		62,201		55		2,310		07,711
			55,000		2,810,000		95		2,865,000
0071	Principal on Long Term Debt				1,359,436				1,372,124
0072	Interest on Long Term Debt		12,688		2,500		-		2,500
0073	Bond Issuance Cost and Fees		-		2,300		-		2,300
	apital Outlay:		104.976						194,876
0081	Facilities Acquisition and Construction		194,876		-				194,870
0093	tergovernmental: Payments to Fiscal Agent/Member Districts of SSA		131,933		94.0		76,232		208,165
6030	Total Expenditures	-	32,536,714	·	4,171,936	-	4,526,992	_	41,235,642
0030	Total Expenditures	_	3-,000,711		.,,,,,,	_	.,	-	-,-,-,-
1200	Net Change in Fund Balances		4,013,996		1,990,029		173,786		6,177,811
0100	Fund Balance - September 1 (Beginning)		10,925,170	_	6,074,759	_	1,330,072		18,330,001
3000	Fund Balance - June 30 (Ending)	\$	14,939,166	\$	8,064,788	\$	1,503,858	\$	24,507,812

FOR THE YEAR ENDED AUGUST 31, 2015

Data Contro Codes	ol .		10 General Fund	50 Debt Service Fund	60 Capital Projects
5700 5800 5900	REVENUES: Total Local and Intermediate Sources State Program Revenues Federal Program Revenues	\$	12,487,401 22,295,247 161,470	\$ 4,495,415 1,685,779	\$
5020	Total Revenues	-	34,944,118	6,181,194	
5020	EXPENDITURES:	-			-
C	urrent:				
0011	Instruction		17,588,255	3	
0012	Instructional Resources and Media Services		285,844	9	
0013	Curriculum and Instructional Staff Development		863,545	12	
0021	Instructional Leadership		393,772	12	
0023	School Leadership		1,828,702	:	
0031	Guidance, Counseling and Evaluation Services		926,975	2	
0032	Social Work Services		108,253		
0033	Health Services		326,942	5	
0034	Student (Pupil) Transportation		1,901,097	<u></u>	
0035	Food Services		81,354		
0036	Extracurricular Activities		1,061,028	¥	
0041	General Administration		1,634,512		
0051	Facilities Maintenance and Operations		4,830,283	ž	
0052	Security and Monitoring Services		454,843	9	
0053	Data Processing Services		783,668		
0061	Community Services		85,134	¥	
D	ebt Service:				
0071	Principal on Long Term Debt			2,755,000	
0072	Interest on Long Term Debt		8,388	2,632,534	
0073	Bond Issuance Cost and Fees		9,959	130,632	
C	apital Outlay:				
0081	Facilities Acquisition and Construction		1,388,287	-	7
111 0093	tergovernmental: Payments to Fiscal Agent/Member Districts of SSA		1,586,055	:=	
	Total Expenditures	8	36,146,896	5,518,166	7
6030 1100	Excess (Deficiency) of Revenues Over (Under)	· ·	(1,202,778)	663,028	(7
1100	Expenditures	S	(1,202,710)	000,020	
7001	OTHER FINANCING SOURCES (USES):		_	7,780,000	
7901	Refunding Bonds Issued Non-Current Loans		1,015,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
7914 7915	Transfers In		229,613	÷	
7915	Premium or Discount on Issuance of Bonds		,	1,123,617	
7917	Prepaid Interest			20,188	
8940	Payment to Bond Refunding Escrow Agent (Use)			(8,917,936)	
	Total Other Financing Sources (Uses)		1,244,613	5,869	
7080 1200	Net Change in Fund Balances	-	41,835	668,897	(7
	6				7
0100	Fund Balance - September 1 (Beginning)	:	10,883,335	5,405,862	- 1
3000	Fund Balance - August 31 (Ending)	\$	10,925,170	\$ 6,074,759	S

	Vonmajor	Total
Go	vernmental	Governmental
	Funds	Funds
\$	2,610,823	\$ 19,593,639
	468,066	24,449,092
	2,176,813	2,338,283
	5,255,702	46,381,014
_		
	1,161,350	18,749,605
	1,101,550	285,844
	221,240	1,084,785
	3,765	397,537
	12,523	1,841,225
	167,942	1,094,917
		108,253
	52	326,942
		1,901,097
	2,116,709	2,198,063
	1,116,198	2,177,226
	133,468	1,767,980
	4,985	4,835,268
		454,843
		783,668
	1,807	86,941
	12	2,755,000
	-	2,640,922
	3	140,591
	-	1,389,044
	176,339	1,762,394
	5,116,326	46,782,145
_	139,376	(401,131)
	2	7,780,000
	38	1,015,000
	12	229,613
	==	1,123,617
		20,188
_	•	(8,917,936)
	3	1,250,482
	139,376	849,351
_	1,190,696	17,480,650
\$	1,330,072	\$ 18,330,001

FOR THE YEAR ENDED AUGUST 31, 2014

Data Contro Codes	ol		10 General Fund	De	50 ebt Service Fund		60 Capital Projects
5700 5800 5900	REVENUES: Total Local and Intermediate Sources State Program Revenues Federal Program Revenues	\$	12,041,411 21,272,278 234,835	\$	4,378,001 1,705,698	\$	39
5020	Total Revenues		33,548,524		6,083,699		39
	EXPENDITURES:						
	urrent:		17 773 101				
0011	Instruction		16,733,181		=		2
0012	Instructional Resources and Media Services		287,739		5		
0013	Curriculum and Instructional Staff Development		819,666		₹.		
0021	Instructional Leadership		316,350 1,715,818		*		
0023	School Leadership		732,377		9 3		2
0031	Guidance, Counseling and Evaluation Services Social Work Services		117,612		E :		S 2
0032	Health Services		305,379		7. 2		-
0033 0034	Student (Pupil) Transportation		1,697,167		÷		2
0035	Food Services		1,459		2		*
0036	Extracurricular Activities		1,197,953		*		9
0041	General Administration		1,501,588		8		9
0051	Facilities Maintenance and Operations		4,547,788		*		8
0052	Security and Monitoring Services		425,813		*		*
0053	Data Processing Services		863,534		8		35
0061	Community Services		91,264		₹:		
D	ebt Service:						
0071	Principal on Long Term Debt		3		2,705,000		8
0072	Interest on Long Term Debt		9		2,810,510		
0073	Bond Issuance Cost and Fees		3		3,000		ş
C	apital Outlay:						
0081	Facilities Acquisition and Construction		2		5		70,693
Ir	itergovernmental:						
0093	Payments to Fiscal Agent/Member Districts of SSA	8	1,202,562				
6030	Total Expenditures	8	32,557,250		5,518,510		70,693
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES):	<u> </u>	991,274		565,189	-	(70,654)
7912	Sale of Real and Personal Property		5,800		21		2
7912	Transfers In		1		<u>-</u>		5
8911	Transfers Out (Use)		(3,935)		£7		(1)
7080	Total Other Financing Sources (Uses)		1,866		===		(1)
1200	Net Change in Fund Balances	3	993,140		565,189	.==	(70,655)
	-						71,412
0100	Fund Balance - September 1 (Beginning)	<u> </u>	9,890,195		4,840,673	(/1,412
3000	Fund Balance - August 31 (Ending)	\$	10,883,335	\$	5,405,862	\$	757

Nonmajor	Total
Governmental	Governmental
Funds	Funds
\$ 2,603,359	\$ 19,022,810
828,780	23,806,756
2,358,363	2,593,198
5,790,502	45,422,764
	-
1,672,145	18,405,326
	287,739
215,003	1,034,669
10,697	327,047
2,591	1,718,409
222,677	955,054
5	117,612
3	305,379
9	1,697,167
2,191,578	2,193,037
1,029,948	2,227,901
147,658	1,649,246
	4,547,788
90	425,813
125	863,659
17,564	108,828
3/	2,705,000
3	2,810,510
24	3,000
2	70,693
143,392	1,345,954
5,653,378	43,799,831
137,124	1,622,933
4	5,800
3,935	3,936
(a)	(3,936)
3,935	5,800
141,059	1,628,733
1,049,637	15,851,917
\$ 1,190,696	\$ 17,480,650

FOR THE YEAR ENDED AUGUST 31, 2013

Total Revenues EXPENDITURES: Current: 1 Instruction 1011 Instruction 1012 Instructional Resources and Media Services 1013 Curriculum and Instructional Staff Development 1014 Instructional Leadership 1025 School Leadership 1036 Guidance, Counseling and Evaluation Services 1037 School Leadership 1038 School Leadership 1039 School Leadership 1030 Guidance, Counseling and Evaluation Services 1030 School Leadership 1031 Guidance, Counseling and Evaluation Services 1032 School Leadership 1033 Food Services 1034 Student (Pupit) Transportation 1035 Food Services 1036 Extracurricular Activities 1036 General Administration 1037 Facilities Maintenance and Operations 1038 Security and Monitoring Services 1039 Data Processing Services 1040 Community Services 1050 Dett Service: 1050 Dett Serv		Fund		bt Service Fund		Capital Projects
State Program Revenues Federal Program Revenues Federal Program Revenues EXPENDITURES: Current: 1						
Total Revenues EXPENDITURES: Current: 1 Instruction 1011 Instructional Resources and Media Services 0013 Curriculum and Instructional Staff Development 1015 Instructional Leadership 10021 School Leadership 10021 School Leadership 10023 School Leadership 10031 Guidance, Counseling and Evaluation Services 10032 Social Work Services 10033 Fundant (Pupil) Transportation 10035 Food Services 10036 Extracurricular Activities 10041 General Administration 1051 Facilities Maintenance and Operations 1052 Security and Monitoring Services 1053 Data Processing Services 1065 Debt Service: 1067 Principal on Long Term Debt 1067 Interest on Long Term Debt 1072 Interest on Long Term Debt 1073 Bond Issuance Cost and Fees 1074 Capital Outlay: 1080 Facilities Acquisition and Construction 1101 Intergovernmental: 1102 Payments to Fiscal Agent/Member Districts of SSA 10603 Total Expenditures 1100 Excess (Deficiency) of Revenues Over (Under) 1100 Expenditures 1100 Second Property 1101 Transfers In 1102 Transfers Out (Use) 1103 Prepaid Interest 1104 Other Financing Sources (Uses) 1105 Prepaid Interest 1106 Premium or Discount on Issuance of Bonds 1107 Prepaid Interest 1108 Payment to Bond Refunding Escrow Agent (Use) 1109 Payment to Bond Refunding Escrow Agent (Use) 1109 Payment to Bond Refunding Escrow Agent (Use) 1109 Payment to Bond Refunding Escrow Agent (Use) 1100 Pagment to Bond Refunding Escrow Agent (Use) 1100 Pagment to Bond Refunding Escrow Agent (Use)	\$	11,539,134	\$	4,394,218	\$	1,348
EXPENDITURES: Current: Instruction Instructional Resources and Media Services Curriculum and Instructional Staff Development Instructional Leadership Octoriculum and Evaluation Services Octoriculum and Evaluation Services Octoriculum and Evaluation Services Octoriculum and Monitoring Services Octoriculum and Monitoring Services Octoriculum and Monitoring Services Octoriculum and Monitoring Services Octoriculum and Evaluation Services Octoriculum and Evaluation Services Octoriculum and Evaluation and Construction Interest on Long Term Debt Octoriculum and Evaluation and Construction Intergovernmental: Octoriculum and Evaluation and Construction Intergovernmental: Octoriculum and Evaluation Services O'THER FINANCING SOURCES (USES): O'THER FINANCING SOURCES (USES): Transfers In Prepaid Interest Transfers Out (Use) O'THER Financiang Sources (Use) O'THER Firenoming Sources (Use)		19,957,984		1,808,894		390
EXPENDITURES: Current: Instruction Instruction Instructional Resources and Media Services		166,625		J##		21
EXPENDITURES: Current: 1011 Instruction 1012 Instructional Resources and Media Services 1013 Curriculum and Instructional Staff Development 1021 Instructional Leadership 1022 School Leadership 1031 Guidance, Counseling and Evaluation Services 1032 Social Work Services 1033 Health Services 1034 Student (Pupil) Transportation 1035 Food Services 1036 Extracurricular Activities 1036 General Administration 1036 Facilities Maintenance and Operations 1037 Security and Monitoring Services 1038 Data Processing Services 1039 Data Processing Services 1040 Community Services 1050 Debt Service: 1071 Principal on Long Term Debt 1072 Interest on Long Term Debt 1073 Bond Issuance Cost and Fees 1074 Capital Outlay: 1084 Facilities Acquisition and Construction 1106 Intergovernmental: 1107 Payments to Fiscal Agent/Member Districts of SSA 1100 Total Expenditures 1100 Excess (Deficiency) of Revenues Over (Under) 1100 Expenditures 1100 Sale of Real and Personal Property 1701 Transfers In 1701 Premium or Discount on Issuance of Bonds 1701 Premium or Discount on Issuance of Bonds 1701 Premium or Discount on Issuance of Bonds 1701 Prepaid Interest 1701 Transfers Out (Use) 1702 Payment to Bond Refunding Escrow Agent (Use) 1703 Payment to Bond Refunding Escrow Agent (Use) 1703 Payment to Bond Refunding Escrow Agent (Use) 1704 Payment to Bond Refunding Escrow Agent (Use) 1705 Payment to Bond Refunding Escrow Agent (Use)		31,663,743		6,203,112	50.00	1,348
Current: Instruction Instruction Instructional Resources and Media Services	a P 100 100					25.
Instruction Instructional Resources and Media Services Curriculum and Instructional Staff Development Instructional Leadership School Leadership Guidance, Counseling and Evaluation Services Gocial Work Services Health Services Student (Pupil) Transportation Food Services Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Debt Service: Debt Service: Debt Service: Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Total Expenditures Total Expenditures Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)						
Instructional Resources and Media Services Curriculum and Instructional Staff Development Instructional Leadership School Leadership Guidance, Counseling and Evaluation Services Social Work Services Health Services Health Services Student (Pupil) Transportation Food Services Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Debt Servic		15,945,198		7.0		3.9
Curriculum and Instructional Staff Development Instructional Leadership School Leadership Guidance, Counseling and Evaluation Services Social Work Services Health Services Health Services Student (Pupil) Transportation Food Services Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Deta Processing Services Cormunity Services Deta Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		268,058				
Instructional Leadership School Leadership Guidance, Counseling and Evaluation Services Guidance, Counseling and Evaluation Services Health Services Health Services Student (Pupil) Transportation Food Services Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Dest Processing Services Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		881,836				
School Leadership Guidance, Counseling and Evaluation Services Social Work Services Health Services Health Services Student (Pupil) Transportation Food Services Sextracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Deta Processing Services Community Services Deta Service: Principal on Long Term Debt Interest on Long Term Debt Social Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use) Take Others Financians Sources (Uses) Take Others Financians Sources (Uses)		273,306		•		20
Guidance, Counseling and Evaluation Services Social Work Services Health Services Student (Pupil) Transportation Social Student (Pupil) Transportation Gods Food Services Gods Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Gods Community Services Debt Service: Principal on Long Term Debt Interest on Long Term Debt Gods Bond Issuance Cost and Fees Capital Outlay: Gods Facilities Acquisition and Construction Intergovernmental: Gods Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Total Expenditures OTHER FINANCING SOURCES (USES): Gods Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		1,655,251		3€3		100
Social Work Services Health Services Student (Pupil) Transportation Student (Pupil) Transportation Student (Pupil) Transportation Goods Food Services Good Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Docts Community Services Debt Service: Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Bond Issuance Cost and Fees Capital Outlay: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		654,062		::		.50
Health Services Student (Pupil) Transportation Food Services Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Dots Security and Monitoring Services Dots Security Services Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		113,965		7		360
Student (Pupil) Transportation Food Services Extracurricular Activities Continuous Activ		259,699		(38)		120
Food Services Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Dots Data Processing Services Community Services Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		1,653,650				
Extracurricular Activities General Administration Facilities Maintenance and Operations Security and Monitoring Services Data Processing Services Community Services Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		:		·		3.00
General Administration		1,073,360				320
Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		1,560,172		76		1 4 1
Dobs Security and Monitoring Services Data Processing Services Debt Service: Debt Serv		3,807,112		858		(-)
Data Processing Services Community Services Debt Service: Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		380,677		98		(4)
Debt Service: De		375,807		7,€2		
Debt Service: Principal on Long Term Debt Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		86,382		102		-
Principal on Long Term Debt Interest on Long Term Debt Dorz Interest on Long Term Debt Dorz Bond Issuance Cost and Fees Capital Outlay: Dorz Facilities Acquisition and Construction Intergovernmental: Dorz Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Prepaid Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		,				
Interest on Long Term Debt Bond Issuance Cost and Fees Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		-		2,285,000		S=3;
Capital Outlay: Capital Outlay: Capital Outlay: Capital Outlay: Capital Outlay: Capital Facilities Acquisition and Construction Intergovernmental: Capital Payments to Fiscal Agent/Member Districts of SSA Capital Expenditures Capital Expenditures Capital Excess (Deficiency) of Revenues Over (Under) Expenditures Capital Expenditures Capital Excess (Deficiency) of Revenues Over (Under) Expenditures Capital Expenditures Capital Excess (Deficiency) of Revenues Over (Under) Expenditures Capital Expenditures Capital Expenditures Capital Excess (Deficiency) of Revenues Over (Under) Expenditures Capital Expenditures Capital Excess (Deficiency) of Revenues Over (Under) Expenditures Capital Expenditures Capital Excess (Deficiency) Capital Expenditures Capital Excess (Uses) Capital Excess (Uses) Capital Excess (Uses) Capital Expenditures Capital Excess (Uses) Capital Excess (Uses) Capital Excess (Uses) Capital Expenditures Capital Excess (Uses)				3,263,656		7
Capital Outlay: Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		-		138,241		1960
Facilities Acquisition and Construction Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)				,,,,,,,,,		
Intergovernmental: Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		22,580		12		359,974
Payments to Fiscal Agent/Member Districts of SSA Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		22,300				333,777
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		1 200 004				
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)	-	1,298,094	-	- 404 000	× ===	250.074
Expenditures OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		30,309,209	=	5,686,897		359,974
OTHER FINANCING SOURCES (USES): Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use)		1,354,534		516,215		(358,626
Refunding Bonds Issued Sale of Real and Personal Property Transfers In Premium or Discount on Issuance of Bonds Prepaid Interest Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use) Tatal Other Finencian Sources (Uses)			-			-18.65
7912 Sale of Real and Personal Property 7915 Transfers In 7916 Premium or Discount on Issuance of Bonds 7917 Prepaid Interest 8911 Transfers Out (Use) 8940 Payment to Bond Refunding Escrow Agent (Use) 7514 Other Finencing Sources (Uses)				7.055.000		
7915 Transfers In 7916 Premium or Discount on Issuance of Bonds 7917 Prepaid Interest 8911 Transfers Out (Use) 8940 Payment to Bond Refunding Escrow Agent (Use)		17 202		7,955,000		725
Premium or Discount on Issuance of Bonds Prepaid Interest Regal Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use) Tatal Other Financian Sources (Uses)		17,382				-
7917 Prepaid Interest 8911 Transfers Out (Use) 8940 Payment to Bond Refunding Escrow Agent (Use) Tatal Other Financian Sources (Uses)		195		449,193		V7.7
Transfers Out (Use) Payment to Bond Refunding Escrow Agent (Use) Transfers Out or Financian Sources (Uses)		(-		9,401		
Payment to Bond Refunding Escrow Agent (Use)		(30,919)		2,401		291
Total Other Financing Sources (Uses)		(30,919)		(8,365,864)		
Total Other Einensing Courses (Uses)	-	(12.527)	40.0		(m) = /	
7080 Total Other Financing Sources (Uses)	-	(13,537)		47,730	1000	
1200 Net Change in Fund Balances		1,340,997		563,945		(358,626
9100 Fund Balance - September 1 (Beginning)		8,549,198		4,276,728	2000	430,038
3000 Fund Balance - August 31 (Ending)	\$	9,890,195	\$	4,840,673	\$	71,412

N	Vonmajor		Total
Go	vernmental		Governmental
	Funds		Funds
\$	3,475,243	\$	19,409,943
	543,821		22,310,699
	2,339,285		2,505,910
	6,358,349		44,226,552
	1,398,232		17,343,430
			268,058
	246,149		1,127,985
	29,686		302,992
	4,165		1,659,416
	201,233		855,295
			113,965
	2		259,699
	773,503		2,427,153
	2,198,983		2,198,983
	1,230,196		2,303,556
	23,774		1,583,946
	1,368		3,808,480
			380,677
	=		375,807
	28,205		114,587
			2,285,000
			3,263,656
	-		138,241
	450		383,004
	113,109		1,411,203
	6,249,053		42,605,133
	109,296		1,621,419
		-	7.055.000
			7,955,000
	19.010		17,382
	18,919		18,919
	-		449,193
	37		9,401
	-		(30,919)
-	- 20	-	(8,365,864)
	18,919	_	53,112
	128,215		1,674,531
	921,422	-	14,177,386
\$	1,049,637	\$	15,851,917

FOR THE YEAR ENDED AUGUST 31, 2012

Data Contro Codes		C	10 General Fund	D	50 Pebt Service Fund		60 Capital Projects
	REVENUES:					********	
5700	Total Local and Intermediate Sources	\$	11,130,495	\$	4,590,461	\$	73,437
5800	State Program Revenues		18,285,233		1,864,149		3,202
5900	Federal Program Revenues		259,963		VS		12
5020	Total Revenues		29,675,691		6,454,610		76,639
	EXPENDITURES:	1.3		,		======	
C	Current:						
0011	Instruction		15,076,697		£ ≣)		i c
0012	Instructional Resources and Media Services		281,094		, (-		<u></u>
6100	Curriculum and Instructional Staff Development		852,663		-		ŝ
0021	Instructional Leadership		201,922				<u>~</u>
0023	School Leadership		1,575,161				-
0031	Guidance, Counseling and Evaluation Services		682,673				â.
0032	Social Work Services		87,165				<u> </u>
0033	Health Services		248,292		•		9
0034	Student (Pupil) Transportation		1,521,403		•		=
0035	Food Services		72		3.27		·
0036	Extracurricular Activities		1,085,128				34
0041	General Administration		1,342,135				12
0051	Facilities Maintenance and Operations		3,663,986		140		2
0052	Security and Monitoring Services		374,175		(¥)		2
0053	Data Processing Services		409,149		a		
0061	Community Services		84,998		3 4 5		<u> </u>
	Oebt Service;		,				
0071	Principal on Long Term Debt		- 2		2,070,000		*
0072	Interest on Long Term Debt		14		3,522,989		·
0073	Bond Issuance Cost and Fees		0)#3		2,931		
	Capital Outlay:						
0081	Facilities Acquisition and Construction		779,911		(m)		11,639,675
lı	ntergovernmental:						
0093	Payments to Fiscal Agent/Member Districts of SSA		1,078,178		:•: 	enne.	-
6030	Total Expenditures		29,344,730		5,595,920		11,639,675
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	-	330,961		858,690		(11,563,036)
	OTHER FINANCING SOURCES (USES):						
7912	Sale of Real and Personal Property		3,510				¥
7915	Transfers In		-		240		283,000
8911	Transfers Out (Usc)		(283,000)		34).	-200000111	
7080	Total Other Financing Sources (Uses)		(279,490)				283,000
1200	Net Change in Fund Balances		51,471		858,690		(11,280,036)
0100	6		8,497,727		3,418,038		11,710,074
11100	Fund Balance - September 1 (Beginning)	-	0,7/1,121		2,410,020	1400	11,110,074
3000	Fund Balance - August 31 (Ending)	\$	8,549,198	\$	4,276,728	\$	430,038

		Total
Other		Governmental
Funds		Funds
\$ 2,720,9		\$ 18,515,387
446,1		20,598,694
3,149,2	82	3,409,245
6,316,3	86	42,523,326
1,924,2	:73	17,000,970
.,,		281,094
433,7	73	1,286,436
33,8		235,767
5,5		1,580,745
136,5		819,236
120,0	-	87,165
		248,292
3,5	86	1,524,989
2,043,7		2,043,759
849,3		1,934,492
4,1		1,346,282
,	2	3,663,986
		374,175
3.5		412,721
33,3		118,342
	s c	2,070,000
	e i	3,522,989
	•	2,931
532,7	93	12,952,379
312,4	09	1,390,587
6,317,0	12	52,897,337
(6	26)	(10,374,011)
3	¥:	3,510
	•	283,000
3	-	(283,000)
2 1911 11129. 20		3,510
(6	26)	(10,370,501)
922,0		24,547,887
\$ 921,4	22	\$ 14,177,386

Question 9

• Question 9: How much cash do we have and do we have enough to cover operating costs? Financial statements will give a summary of the governmental fund cash. Cash is kept in the local depository, an investment pools (higher interest earnings), and invested on the open market in CDs and commercial paper. The district submits a quarterly investment report to the Board of Trustees each quarter which recaps this information seen in the annual report.

3. DEPOSITS AND INVESTMENTS

A summary of the District's cash and investments at June 30, 2017 are shown below:

		Cash and Deposits		Investment Pools		Total Cash & Cash Equivalents		Current Investments		Total Cash & Investment
Governmental funds: General fund	\$	1,400,828	\$	5,847,673	\$	7,248,501	S	2,058,057	S	9,306,558
Debt service fund	9	672,347	9	6,325,516	,	6,997,863	3	2,056,624	3	9,054,487
Capital projects fund		-		33,473,860		33,473,860				33,473,860
Nonmajor governmental funds	_	850,470	_	1,403,651	_	2,254,121	-	- 3	5=	2,254,121
Total governmental funds		2,923,645	_	47,050,700	_	49,974,345		4,114,681		54,089,026
Fiduciary funds	_	48,009		-	=	48,009	_	-	_	48,009
Total cash and investments	\$	2,971,654	<u>s</u>	47,050,700	\$	50,022,354	S	4,114,681	5	54,137,035

The following table includes investment type, portfolio balance, maturity, credit rating, and percentage of investment by portfolio balance:

	Car	Carrying Amount		Fair Value	Maturity	Credit Rating	% Invested	
Cash and deposits	\$	2,971,654	S	2,971,654	n/a	n/a		
Investments:								
Investment pools:								
Texas Term		276,511		276,511	< 60 days	AAAf	1%	
Lone Star		45,497,087		45,497,087	< 60 days	AAA	89%	
Texas Class		1,277,102		1,277,102	< 60 days	AAAm	2%	
Certificate of deposit		1,029,431		1,029,431	8/7/2017	n/a	2%	
Certificate of deposit		1,028,626		1,028,626	9/1/2017	n/a	2%	
Certificate of deposit	_	2,056,624		2,056,624	9/13/2017	n/a	4%	
	_	51,165,381		51,165,381			100%	
Total cash and investments	\$	54,137,035	\$	54,137,035				

Deposits

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

At June 30, 2017, the carrying amount of the District's deposits (cash and certificate of deposits) was \$7,086,335 and the bank balance was \$7,196,215. The District's cash deposits at June 30, 2017 were entirely covered by FDIC insurance, by pledged collateral held by the depository bank's agent bank in the District's name or irrevocable letters of credit.

Investments

The Public Funds Investment Act (Act) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the

Data Control Codes

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

3. DEPOSITS AND INVESTMENTS

A summary of the District's cash and investments at June 30, 2016 are shown below:

		Cash and Deposits		Investment Pools		Total Cash & Cash Equivalents	_ lı	Current		Total Cash & Investment
Governmental funds: General fund Debt service fund Nonmajor governmental funds	\$	596,382 152,645 549,473	\$	5,886,409 5,796,531 1,661,301	\$	6,482,791 5,949,176 2,210,774	\$	4,160,107 2,033,834	\$	10,642,898 7,983,010 2,210,774
Total governmental funds	-	1,298,500	_	13,344,241	_	14,642,741		6,193,941	_	20,836,682
Fiduciary funds		53,119	_		_	53,119	_		_	53,119
Total cash and investments	S	1,351,619	S	13,344,241	<u>s</u>	14,695,860	5	6,193,941	5	20,889,801

The following table includes investment type, portfolio balance, maturity, credit rating, and percentage of investment by portfolio balance:

	Car	rying Amount	Fair Value	Maturity	Credit Rating	% Invested
Cash and deposits	\$	1,351,619	\$ 1,351,619	n/a	ıı√a	
Investments:						
Investment pools:						
Texas Tenn		274,901	274,901	< 60 days	AAAf	1%
Lone Star		12,466,886	12,466,886	< 60 days	AAA	64%
Texas Class		602,454	602,454	< 60 days	AAAm	3%
Certificate of deposit		1,018,065	1,018,065	8/7/2016	n/a	5%
Certificate of deposit		1,017,240	1,017,240	9/2/2016	າ₁⁄a	5%
Certificate of deposit		2,033,834	2,033,834	9/14/2016	n/a	10%
Certificate of deposit		2,124,802	2,124,802	11/14/2016	เา⁄ล	11%
		19,538,182	19,538,182			<u>100%</u>
Total cash and investments	\$	20,889,801	\$ 20,889,801			

Deposits

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

At June 30, 2016, the carrying amount of the District's deposits (cash and certificate of deposits) was \$7,545,560 and the bank balance was \$7,926,332. The District's cash deposits at June 30, 2016 were entirely covered by FDIC insurance, by pledged collateral held by the depository bank's agent bank in the District's name or irrevocable letters of credit.

resolution or ordinance. A fund balance commitment is further indicated in the budget document as a commitment of the fund. The District has committed 100 percent of Fund 461 Campus Activity Funds' fund balance.

- Assigned includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the Superintendent or Chief Financial Officer through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the general fund.
- Unassigned includes the residual fund balance for amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the *general fund*. The *Unassigned* classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of *Assigned* fund balance amounts.

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

Use of Estimates

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

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

Data Control Codes

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

3. DEPOSITS AND INVESTMENTS

A summary of the District's cash and investments at August 31, 2015 are shown below:

		Cash and Deposits		Investment Pools		Total Cash & Cash Equivalents	_1	Current		Total Cash & Investment
Governmental funds: General fund Debt service fund Nonmajor governmental funds	\$	(842,921) 124,845 1,549,654	s 	7,820,345 3,937,144 401,982	S	6,977,424 4,061,989 1,951,636	S	4,128,779 2,016,850	S	11,106,203 6,078,839 1,951,636
Total governmental funds		831,578	_	12,159,471		12,991,049		6,145,629		19,136,678
Proprietary Funds		*		*		27				
Fiduciary funds		37,481	_	<u> </u>	_	37,481	_		-	37,481
Total cash and investments	S	869,059	S	12,159,471	S	13,028,530	S	6,145,629	S	19,174,159

3. DEPOSITS AND INVESTMENTS

A summary of the District's cash and investments at August 31, 2014 are shown below:

		Cash and Deposits	I	nvestment Pools		Total Cash & Cash Equivalents	Ī	Current		Total Cash & Investment
Governmental funds:										
General fund	\$	(2,543,820)	\$	8,777,353	\$	6,233,533	\$	4,094,504	\$	10,328,037
Debt service fund		1,870,826		498,956		2,369,782		3,051,630		5,421,412
Capital projects fund		757		-		757		-		757
Nonmajor governmental fund	_	1,875,819			_	1,875,819	_	-	-	1,875,819
Total governmental funds	-	1,203,582	_	9,276,309		10,479,891	_	7,146,134	=	17,626,025
Proprietary Funds		349,234		-		349,234		-		349,234
Fiduciary funds		62,057	_		_	62,057	_	- 4		62,057
Total cash and investments	S	1,614,873	5	9,276,309	\$	10,891,182	\$	7,146,134	\$	18,037,316

The following table includes investment type, portfolio balance, maturity, credit rating, and percentage of investment by portfolio balance:

	Cany	ing Amount	Fair Value	Maturity	Credit Rating	% Invested
Cash and deposits	\$	1,614,873	\$ 1,614,873	n/a	n/a	
Investments:						
Investment pools:						
Texas Term		273,976	273,976	< 60 days	AAAm	2%
Lone Star		9,002,333	9,002,333	< 60 days	AAAf/AAAm	55%
Certificate of deposit		1,002,646	1,002,646	3/31/2015	n/a	6%
Certificate of deposit		2,048,984	2,048,984	9/12/2014	n/a	12%
Certificate of deposit		2,085,702	2,085,702	11/14/2014	n/a	13%
Certificate of deposit		1,000,000	1,000,000	8/7/2015	n/a	6%
Certificate of deposit	2	1,008,802	1,008,802	9/2/2015	n/a	<u>6%</u>
		16,422,443	16,422,443			100%
Total cash and investments	S	18,037,316	\$ 18,037,316			

Deposits

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

At August 31, 2014, the carrying amount of the District's deposits (cash and certificate of deposits) was \$8,761,007 and the bank balance was \$8,997,179. The District's cash deposits at August 31, 2014 were entirely covered by FDIC insurance, by pledged collateral held by the depository bank's agent bank in the District's name or irrevocable letters of credit.

Investments

The Public Funds Investment Act (Act) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio, (7) maximum average dollar-weighted maturity allowed

Use of Estimates

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

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

Data Control Codes

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

3. DEPOSITS AND INVESTMENTS

A summary of the District's cash and investments at August 31, 2013 are shown below:

		Cash and Deposits		Investment Pools		Total Cash & Cash Equivalents	_1	Current		Total Cash & Investment
Governmental funds:	2017/10		75							0.004.180
General fund	\$	2,316,442	\$	2,608,279	\$	4,924,721	\$	4,059,729	\$	8,984,450
Debt service fund		245,574		1,477,620		1,723,194		3,025,642		4,748,836
Capital projects fund		-		146,124		146,124		-		146,124
Nonmajor governmental fund	-	1,187,455	_		-	1,187,455	_		-	1,187,455
Total governmental funds	_	3,749,471	_	4,232,023	-	7,981,494	_	7,085,371	_	15,066,865
Proprietary Funds		330,286		-		330,286		-		330,286
Fiduciary funds	-	70,306	-		_	70,306				70,306
Total cash and investments	\$	4,150,063	5	4,232,023	5	8,382,086	\$	7,085,371	<u>s</u>	15,467,457

The following table includes investment type, portfolio balance, maturity, credit rating, and percentage of investment by portfolio balance:

	Carr	rying Amount		Fair Value	Maturity	Credit Rating	% Invested
Cash and deposits	\$	4,150,063	5	4,150,063	n/a	n/a	
Investments:							
Investment pools:							
Texas Term		273,864		273,864	< 60 days	AAAm	2%
Lone Star		3,958,159		3,958,159	< 60 days	AAA	35%
Certificate of deposit		1,000,258		1,000,258	2/20/2014	n/a	9%
Certificate of deposit		2,025,384		2,025,384	9/12/2013	n/a	18%
Certificate of deposit		2,059,729		2,059,729	11/14/2013	n/a	18%
Certificate of deposit		1,000,000		1,000,000	8/7/2014	n/a	9%
Certificate of deposit		1,000,000		1,000,000	8/30/2014	n/a	9%
		11,317,394		11,317,394			100%
Total cash and investments	5	15,467,457	S	15,467,457			

Deposits

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas School Depository Act. The depository bank pledges securities that comply with state law and these securities are

- Assigned includes amounts that are constrained by the District's intent to be used for a specific purpose but are
 neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this
 responsibility to the Superintendent or Chief Financial Officer through the budgetary process. This classification
 also includes the remaining positive fund balance for all governmental funds except for the general fund.
- Unassigned includes the residual fund balance for amounts that have not been assigned to other funds or
 restricted, committed, or assigned to a specific purpose within the general fund. The Unassigned classification also
 includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of
 Assigned fund balance amounts.

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

Use of Estimates

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

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

Data Control Codes

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

3. DEPOSITS AND INVESTMENTS

A summary of the District's cash and investments at August 31, 2012 are shown below:

	-	Cash and Deposits		Investment Pools		Total Cash & Cash Equivalents	1	Current- nvestments		Total Cash & Investment
Governmental funds:										
General fund	\$	1,229,190	\$	3,081,971	\$	4,314,161	S	1,019,973	\$	8,364,134
Debt service fund		33,123		1,200,861		1,233,984		3,011,326		4,245,310
Capital projects fund		9		1,822,651		1,822,651		-		1,822,651
Other governemental finids		1,089,928	_	:	+	1,089,928	_		8-	1,089,928
Total governmental funds	_	2,352,241		ú,108,483		8,460,724		7,061,299	_	15,522,023
Proprietary Funds		411,130		-		411,130		-		411,130
Fiduciary funds	-	40,421	_			40,421			_	40,421
Total eash and investments	5	2,803,792	5	6,108,433	\$	8,912,275	5	7,061,299	5	15,973,574

Question 10

• Question 10: What is an adopted budget and why do we adopt budgets? The Board of Trustees must adopt three budgets before the start of the fiscal year, general fund, debt service (interest and sinking) and nutrition services. A budget is like a road map. The actual amounts are what was really spent over the course of the fiscal year. The Board of Trustees approves budget amendments, and should always approve extra (outside of the original budget) expenditures. Budget does not impact the fund balance, but it can be a predictor of how the year will look on the last day of the fiscal year. Exhibit E-1 is the general fund budget; G-2 is Nutrition Services budget; G-3 is Debt Services budget.

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2017

Data Cont	ntrol		Budgeted	Amo	unts	Actual Amounts (GAAP BASIS)		Variance With Final Budget		
Code	es es		Original		Final				ositive or Negative)	
	REVENUES:									
	Total Local and Intermediate Sources	\$	14,126,600	\$	14,380,795	\$	14,487,217	\$	106,422	
	State Program Revenues		22,816,681		22,816,681		23,073,119		256,438	
5900	Federal Program Revenues	_	230,000		411,000	_	455,517		44,517	
020	Total Revenues		37,173,281		37,608,476		38,015,853		407,377	
	EXPENDITURES:									
	Current:									
0011	Instruction		20,174,676		20,312,860		19,942,056		370,804	
0012	Instructional Resources and Media Services		307,385		311,030		309,672		1,358	
0013	Curriculum and Instructional Staff Development		1,064,018		1,159,606		1,159,432		174	
0021	Instructional Leadership		512,292		609,977		592,898		17,079	
0023	School Leadership		1,953,514		1,966,873		1,960,708		6,165	
0031	Guidance, Counseling and Evaluation Services		1,091,744		1,090,150		1,027,523		62,627	
	Social Work Services		166,667		69,667		58,880		10,78	
	Health Services		365,676		366,134		346,843		19,29	
	Student (Pupil) Transportation		2,261,942		2,522,998		2,513,036		9,963	
035	Food Services		100,536		100,536		85,684		14,852	
036	Extracurricular Activities		1,007,944		1,249,412		1,249,380		32	
	General Administration		1,838,941		2,009,029		2,002,710		6,319	
	Facilities Maintenance and Operations		4,833,611		5,719,413		5,714,714		4,69	
	Security and Monitoring Services		527,047		527,312		524,818		2,49	
	Data Processing Services		694,932		778,207		774,907		3,300	
061	Community Services		113,360		113,666		112,460		1,200	
	Debt Service:									
	Principal on Long Term Debt		60,000		60,000		60,000		**	
072	Interest on Long Term Debt		40,000		25,000		24,000		1,000	
	Capital Outlay:									
081	Facilities Acquisition and Construction		9		166,029		158,600		7,429	
	Intergovernmental:									
093	Payments to Fiscal Agent/Member Districts of SSA		58,700		110,200		69,162		41,038	
030	Total Expenditures		37,172,985		39,268,099		38,687,483		580,616	
200	Net Change in Fund Balances		296		(1,659,623)		(671,630)		987,993	
100	Fund Balance - July 1 (Beginning)	_	14,939,166		14,939,166	_	14,939,166			
000	Fund Balance - June 30 (Ending)	\$	14,939,462	\$	13,279,543		14,267,536	\$	987,993	

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND

EOD THE TENIN	MONTHS ENDED	ILINE 30	2016
FOR THE LENT	VION I DO ENDED	JUNE 30,	2010

	Oata Control		Budgeted	Amo	unts		ctual Amounts GAAP BASIS)	Fi	riance With nal Budget
Codes	12		Original	Allio	Final				ositive or Negative)
	REVENUES:								
5700	Total Local and Intermediate Sources	\$	13,827,280	\$	13,277,226	\$	12,927,044	\$	(350,182)
5800	State Program Revenues		21,919,640		23,302,130		23,268,997		(33,133)
5900	Federal Program Revenues		140,000		245,000	_	354,669	_	109,669
5020	Total Revenues		35,886,920		36,824,356	_	36,550,710		(273,646)
	EXPENDITURES:								
	Current:								
0011	Instruction		18,712,029		18,850,639		17,169,704		1,680,935
	Instructional Resources and Media Services		298,283		298,161		229,011		69,150
	Curriculum and Instructional Staff Development		1,037,407		1,005,481		852,624		152,857
	Instructional Leadership		503,211		462,211		349,473		112,738
	School Leadership		1,873,888		1,893,756		1,791,890		101,866
	Guidance, Counseling and Evaluation Services		1,041,449		1,017,703		906,455		111,248
	Social Work Services		166,667		151,667		82,282		69,385
	Health Services		345,676		345,676		315,069		30,607
	Student (Pupil) Transportation		1,896,947		1,964,312		1,913,729		50,583
0035	Food Services		77,561		87,161		76,631		10,530
0036	Extracurricular Activities		1,119,766		1,448,292		1,199,628		248,664
0041	General Administration		1,599,891		1,617,376		1,541,387		75,989
	Facilities Maintenance and Operations		4,108,537		5,005,831		4,558,856		446,975
	Security and Monitoring Services		423,494		486,494		454,341		32,153
0053	Data Processing Services		528,628		663,628		618,936		44,692
0061	Community Services		113,360		113,360		82,201		31,159
	Debt Service:								
0071	Principal on Long Tenn Debt		55,000		55,000		55,000		90
	Interest on Long Term Debt		36,000		13,000		12,688		312
	Capital Outlay:								
	Facilities Acquisition and Construction		969,141		222,701		194,876		27,825
	Intergovernmental:		,,,,,,,,,		,		,		,
	Payments to Fiscal Agent/Member Districts of SSA		979,985		142,000		131,933		10,067
0093	Payments to Fiscal Agent/Member Districts of 557	`—	979,963			_		£ .	
6030	Total Expenditures		35,886,920		35,844,449	-	32,536,714	_	3,307,735
1200	Net Change in Fund Balances		e e		979,907		4,013,996		3,034,089
0010	Fund Balance - September 1 (Beginning)		10,925,170		10,925,170	-	10,925,170		
3000	Fund Balance - June 30 (Ending)	\$	10,925,170	¢	11,905,077	\$	14,939,166	\$	3,034,089

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED AUGUST 31, 2015

Data Contr	ol		Budgeted A	lmot	ınts	ual Amounts AAP BASIS)	Fin	ance With al Budget sitive or
Codes	· ·	Budgeted Amounts Original Final \$ 11,965,491 \$ 12,323,578 \$ 22,006,136 21,736,337 190,000 190,000 34,161,627 34,249,915 18,009,567 17,603,602 289,546 969,439 938,410 349,615 415,822 1,814,469 1,834,669 939,589 939,564 120,136 120,134 326,971 326,976 1,828,490 2,030,388 75,353 85,354 1,209,104 1,061,083 1,583,385 1,642,375 4,101,904 4,932,517 407,640 454,933 708,660 785,841 97,321 97,320 - 8,500 - 10,017 - 1,724,627 of SSA 1,316,879 1,674,133 34,148,023 36,975,811			egative)			
5800	REVENUES: Total Local and Intermediate Sources State Program Revenues Federal Program Revenues	\$	22,006,136	\$	21,736,337	\$ 12,487,401 22,295,247 161,470	\$	163,823 558,910 (28,530)
5020	Total Revenues		34,161,627		34,249,915	34,944,118		694,203
	EXPENDITURES:							
	Current:							
0011	Instruction		18,009,567		17,603,602	17,588,255		15,347
	Instructional Resources and Media Services		289,501		289,546	285,844		3,702
	Curriculum and Instructional Staff Development		969,439		938,410	863,545		74,865
	Instructional Leadership		349,615		415,822	393,772		22,050
	School Leadership		1,814,469		1,834,669	1,828,702		5,967
	Guidance, Counseling and Evaluation Services		939,589		939,564	926,975		12,589
	Social Work Services		120,136		120,134	108,253		11,881
	Health Services		326,971		326,976	326,942		34
0034	Student (Pupil) Transportation		1,828,490		2,030,388	1,901,097		129,291
	Food Services		75,353		85,354	81,354		4,000
0036	Extracurricular Activities		1,209,104		1,061,083	1,061,028		55
	General Administration		1,583,385		1,642,375	1,634,512		7,863
0051	Facilities Maintenance and Operations		4,101,904		4,932,517	4,830,283		102,234
0052	Security and Monitoring Services		407,640		454,933	454,843		90
	Data Processing Services		708,660		785,841	783,668		2,173
0061	Community Services		97,321		97,320	85,134		12,186
	Debt Service:				0.500	0.200		112
	Interest on Long Term Debt					8,388		112
	Bond Issuance Cost and Fees		141		10,017	9,959		58
0081	Capital Outlay: Facilities Acquisition and Construction Intergovernmental:		92		1,724,627	1,388,287		336,340
	Payments to Fiscal Agent/Member Districts of SSA		1,316,879		1,674,133	1,586,055		88,078
6030	Total Expenditures		34,148,023		36,975,811	36,146,896		828,915
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures		13,604		(2,725,896)	(1,202,778)		1,523,118
	OTHER FINA NCING SOURCES (USES): Non-Current Loans		155 160		1,015,000	1,015,000 229,613		229,613
/915	Transfers In);	-	
7080	Total Other Financing Sources (Uses)	_	(3.5	_	1,015,000	 1,244,613		229,613
1200	Net Change in Fund Balances		13,604		(1,710,896)	41,835		1,752,731
0100	Fund Balance - September 1 (Beginning)		10,883,335		10,883,335	 10,883,335		(#2)
3000	Fund Balance - August 31 (Ending)	\$	10,896,939	\$	9,172,439	\$ 10,925,170	\$	1,752,731

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED AUGUST 31, 2014

Data Control		Budgeted A	Amo	ounts	Actual Amounts (GAAP BASIS)		Variance With Final Budget Positive or	
Codes	-	Original		Final				Negative)
REVENUES:								
5700 Total Local and Intermediate Sources	\$	11,442,939	\$	11,976,738	\$	12,041,411	\$	64,673
5800 State Program Revenues		20,862,305		20,862,305		21,272,278		409,973
5900 Federal Program Revenues		200,000		200,000		234,835		34,835
5020 Total Revenues		32,505,244		33,039,043		33,548,524		509,481
EXPENDITURES:								
Current:								
0011 Instruction		17,126,752		16,940,929		16,733,181		207,748
0012 Instructional Resources and Media Services		282,325		293,182		287,739		5,443
0013 Curriculum and Instructional Staff Development		798,202		822,694		819,666		3,028
0021 Instructional Leadership		320,590		330,050		316,350		13,700
0023 School Leadership		1,709,974		1,734,944		1,715,818		19,126
0031 Guidance, Counseling and Evaluation Services		754,505		761,406		732,377		29,029
0032 Social Work Services		126,799		126,799		117,612		9,187
0033 Health Services		310,893		310,893		305,379		5,514
0034 Student (Pupil) Transportation		1,744,821		1,713,983		1,697,167		16,816
0035 Food Services		V.€		10,000		1,459		8,541
0036 Extracurricular Activities		1,117,626		1,208,267		1,197,953		10,314
0041 General Administration		1,518,824		1,544,987		1,501,588		43,399
0051 Facilities Maintenance and Operations		3,989,405		4,671,608		4,547,788		123,820
0052 Security and Monitoring Services		384,363		484,073		425,813		58,260
0053 Data Processing Services		550,161		885,127		863,534		21,593
0061 Community Services		93,524		93,524		91,264		2,260
Intergovernmental:								10.400
0093 Payments to Fiscal Agent/Member Districts of S	SA	1,363,250		1,245,250		1,202,562		42,688
Total Expenditures		32,192,014		33,177,716		32,557,250		620,466
1100 Excess (Deficiency) of Revenues Over (Under)		313,230		(138,673)		991,274		1,129,947
Expenditures								
OTHER FINANCING SOURCES (USES):						5,800		5,800
7912 Sale of Real and Personal Property		-		540		3,800		1
7915 Transfers In		_		(20,000)		(3,935)		16,065
8911 Transfers Out (Use)	-		-				=	
7080 Total Other Financing Sources (Uses)	-		_	(20,000)		1,866	-	21,866
1200 Net Change in Fund Balances		313,230		(158,673)		993,140		1,151,813
0100 Fund Balance - September 1 (Beginning)	_	9,890,195	_	9,890,195		9,890,195	_	- 5
3000 Fund Balance - August 31 (Ending)	\$	10,203,425	\$	9,731,522	\$	10,883,335	\$	1,151,813
			-		_		_	

EXHIBIT F-1

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED AUGUST 31, 2013

Data Conti	Control		Budgeted /	Amo	unts		tual Amounts AAP BASIS)	Fin	ance With al Budget sitive or
Code	s		Original		Final			(Negative)	
	REVENUES:								
5700	Total Local and Intermediate Sources	\$	11,363,232	\$	11,363,232	\$	11,539,134	\$	175,902
	State Program Revenues		19,173,768		19,261,461		19,957,984		696,523
	Federal Program Revenues		115,000		115,000		166,625		51,625
5020	Total Revenues		30,652,000		30,739,693		31,663,743		924,050
	EXPENDITURES:							3733769	
	Current:								
0011	Instruction		16,434,731		16,155,742		15,945,198		210,544
	Instructional Resources and Media Services		269,324		297,922		268,058		29,864
0012	Curriculum and Instructional Staff Development		919,174		902,542		881,836		20,706
	Instructional Leadership		265,929		304,649		273,306		31,343
	School Leadership		1,704,287		1,655,240		1,655,251		(11)
	Guidance, Counseling and Evaluation Services		715,403		715,590		654,062		61,528
	Social Work Services		111,206		135,501		113,965		21,536
	Health Services		254,799		271,837		259,699		12,138
			1,597,979		1,680,074		1,653,650		26,424
	Student (Pupil) Transportation		1,073,352		1,121,181		1,073,360		47,821
	Extracurricular Activities		1,438,677		1,549,533		1,560,172		(10,639)
	General Administration		3,904,238		3,904,979		3,807,112		97,867
	Facilities Maintenance and Operations		363,999		381,051		380,677		374
	Security and Monitoring Services		•		386,016		375,807		10,209
	Data Processing Services		374,611				86,382		10,134
1000	Community Services		96,041		96,516		60,362		10,154
	Capital Outlay:								
0081	Facilities Acquisition and Construction		1877		27,580		22,580		5,000
	Intergovernmental:		1 270 250		1 202 250		1 209 004		95,156
0093	Payments to Fiscal Agent/Member Districts of	-	1,378,250	_	1,393,250		1,298,094		
6030	Total Expenditures		30,902,000	_	30,979,203	_	30,309,209		669,994
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures		(250,000)		(239,510)		1,354,534		1,594,044
	OTHER FINANCING SOURCES (USES):								
					1,500		17,382		15,882
	Sale of Real and Personal Property		100		1,500		(30,919)		(30,919)
8911	Transfers Out (Use)								
7080	Total Other Financing Sources (Uses)			_	1,500	_	(13,537)		(15,037)
1200	Net Change in Fund Balances		(250,000)		(238,010)		1,340,997		1,579,007
0100	Fund Balance - September 1 (Beginning)	_	8,549,198		8,549,198	_	8,549,198		
3000	Fund Balance - August 31 (Ending)	\$	8,299,198	\$	8,311,188	\$	9,890,195	\$	1,579,007

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED AUGUST 31, 2012

	Data Control		Budgeted.	Amo	unts	Actual Amounts (GAAP BASIS)		Variance With Final Budget Positive or	
Code	rs =	-	Original		Final			(Negative)	
	REVENUES:								
5700	Total Local and Intermediate Sources	\$	11,098,774	\$	11,122,224	\$	11,130,495	\$	8,271
5800	State Program Revenues		18,039,394		18,147,456		18,285,233		137,777
	Federal Program Revenues		50,000		50,000		259,963		209,963
5020	Total Revenues		29,188,168		29,319,680		29,675,691		356,011
	EXPENDITURES:								
	Current:		16 100 060				16.007.400		212.077
	Instruction		16,408,868		15,290,664		15,076,697		213,967
	Instructional Resources and Media Services		288,789		322,194		281,094		41,100
	Curriculum and Instructional Staff Development		894,975		918,583		852,663		65,920
	Instructional Leadership		211,519		239,972		201,922		38,050
	School Leadership		1,588,380		1,620,185		1,575,161		45,024
	Guidance, Counseling and Evaluation Services		695,931		715,719		682,673		33,046
	Social Work Services		88,443		112,583		87,165		25,418
	Health Services		285,341		299,331		248,292		51,039
0034	Student (Pupil) Transportation		1,388,003		1,668,143		1,521,403		146,740
0036	Extracurricular Activities		1,103,639		1,146,860		1,085,128		61,732
	General Administration		1,352,294		1,370,764		1,342,135		28,629
	Facilities Maintenance and Operations		3,647,228		3,790,548		3,663,986		126,562
0052	Security and Monitoring Services		366,254		399,886		374,175		25,711
	Data Processing Services		403,636		459,815		409,149		50,666
0061	Community Services		74,701		117,504		84,998		32,506
	Capital Outlay:								
0081	Facilities Acquisition and Construction				1,178,725		779,911		398,814
	Intergovernmental:								
กกดว	Payments to Fiscal Agent/Member Districts of SSA		1,365,000		1,178,178		1,078,178		100,000
	Payments to Juvenile Justice Alternative Ed. Prg.		47,000				÷		•
6030	Total Expenditures		30,210,001	11277	30,829,654		29,344,730		1,484,924
1100	Excess (Deficiency) of Revenues Over (Under)		(1,021,833)		(1,509,974)		330,961		1,840,935
	Expenditures								
	OTHER FINANCING SOURCES (USES):								
7912	Sale of Real and Personal Property		(#0)		3,000		3,510		510
	Transfers Out (Use)		? ₹ 3				(283,000)		(283,000
7080	Total Other Financing Sources (Uses)		: .		3,000		(279,490)		(282,490
1200	Net Change in Fund Balances		(1,021,833)		(1,506,974)		51,471		1,558,445
0100	Fund Balance - September 1 (Beginning)		8,497,727		8,497,727		8,497,727		**
V100	rund Dalance - September ((Degnumg)	-	0,177,147				dynamical in		
3000	Fund Balance - August 31 (Ending)	S	7,475,894	S	6,990,753	\$	8,549,198	S	1,558,445
						-	***************************************	F144444	

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM

FOR THE YEA	R ENDED	JUNE 30.	2017
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Data Control		Budgeted Amounts				Variance With Final Budget Positive or	
Codes		Original		Final		(Negative)	
REVENUES: 5700 Total Local and Intermediate Sources 5800 State Program Revenues 5900 Federal Program Revenues	\$	1,375,500 38,325 888,300	\$	1,390,450 48,325 888,300	\$ 1,421,983 47,445 929,302	\$	31,533 (880) 41,002
5020 Total Revenues		2,302,125		2,327,075	2,398,730		71,655
EXPENDITURES: 0035 Food Services 0051 Facilities Maintenance and Operations 0052 Security and Monitoring Services		2,291,125 5,000 6,000		2,293,300 381,745 6,000	2,380,505 355,843		(87,205) 25,902 6,000
6030 Total Expenditures		2,302,125		2,681,045	2,736,348	_	(55,303)
1200 Net Change in Fund Balances		5		(353,970)	(337,618)		16,352
0100 Fund Balance - July 1 (Beginning)	_	1,058,791	_	1,058,791	1,058,791	_	
3000 Fund Balance - June 30 (Ending)	\$	1,058,791	\$	704,821	\$ 721,173	\$	16,352

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM

FOR THE TEN MONTHS END	DED JUNE 30, 2016
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Data Control	Budgeted Amounts			Actual Amounts (GAAP BASIS)	F	ariance With Final Budget Positive or		
Codes		Original		Final		(Negative)		
REVENUES: 5700 Total Local and Intermediate Sources 5800 State Program Revenues 5900 Federal Program Revenues	\$	1,310,000 36,500 846,000	\$	1,310,000 36,500 846,000	\$ 1,337,354 41,246 840,944	\$	27,354 4,746 (5,056)	
Total Revenues		2,192,500		2,192,500	2,219,544	_	27,044	
EXPENDITURES: 0035 Food Services 0051 Facilities Maintenance and Operations 0052 Security and Monitoring Services		2,192,500		2,279,529 1,000 5,171	2,069,957 800 4,264	_	209,572 200 907	
Total Expenditures	-	2,192,500	_	2,285,700	2,075,021		210,679	
Net Change in Fund Balances Fund Balance - September 1 (Beginning)		914,268		(93,200) 914,268	144,523 914,268	i=	237,723	
3000 Fund Balance - June 30 (Ending)	\$	914,268	\$	821,068	\$ 1,058,791	\$	237,723	

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM FOR THE YEAR ENDED AUGUST 31, 2015

Data Control		Budgeted A	ınts	Actual Amounts (GAAP BASIS)		Variance With Final Budget Positive or		
Codes	- (Original Final					(Negative)	
REVENUES: 5700 Total Local and Intermediate Sources 5800 State Program Revenues 5900 Federal Program Revenues	\$	1,288,351 38,000 858,700	\$	1,288,351 38,000 858,700	\$	1,342,277 39,718 860,195	\$	53,926 1,718 1,495
5020 Total Revenues		2,185,051		2,185,051		2,242,190		57,139
EXPENDITURES: 0035 Food Services 0051 Facilities Maintenance and Operations		2,141,795		2,196,810 4,985		2,116,709 4,985		80,101
6030 Total Expenditures		2,141,795		2,201,795		2,121,694		80,101
1200 Net Change in Fund Balances		43,256		(16,744)		120,496		137,240
0100 Fund Balance - September 1 (Beginning)	_	793,772		793,772		793,772		
3000 Fund Balance - August 31 (Ending)	\$	837,028	\$	777,028	\$	914,268	\$	137,240

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM

Data Control		Budgeted /	nts	Actual Amounts (GAAP BASIS)		Variance With Final Budget Positive or		
Codes	Original			Final				egative)
REVENUES: 5700 Total Local and Intermediate Sources 5800 State Program Revenues 5900 Federal Program Revenues	\$	1,290,491 38,000 842,374	\$	1,355,491 38,000 842,374	\$	1,369,071 49,838 861,794	\$	13,580 11,838 19,420
5020 Total Revenues		2,170,865		2,235,865		2,280,703		44,838
EXPENDITURES:								
Current: 0035 Food Services		2,170,864		2,329,580		2,191,578		138,002
6030 Total Expenditures		2,170,864		2,329,580		2,191,578		138,002
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures		1		(93,715)		89,125		182,840
OTHER FINANCING SOURCES (USES): 7915 Transfers In		:#3		20,000		3,935		(16,065)
1200 Net Change in Fund Balances		1		(73,715)		93,060		166,775
0100 Fund Balance - September 1 (Beginning)	-	700,712		700,712		700,712	-	-
3000 Fund Balance - August 31 (Ending)	\$	700,713	\$	626,997	\$	793,772	\$	166,775

EXHIBIT H-3

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM

FOR THE YEAR ENDED	AUGUST 31, 2013
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Data Control		Budgeted Amounts			Actual Amounts (GAAP BASIS)		Variance With Final Budget Positive or	
Codes		Original		Final			(N	egative)
REVENUES: Total Local and Intermediate Sources State Program Revenues Federal Program Revenues	\$	1,265,186 38,000 801,814	\$	1,265,186 38,000 801,814	\$	1,360,978 39,156 841,091	\$	95,792 1,156 39,277
Total Revenues	-	2,105,000		2,105,000		2,241,225		136,225
EXPENDITURES: 0035 Food Services	-	2,105,000		2,258,199		2,198,983	V	59,216
Total Expenditures		2,105,000		2,258,199		2,198,983		59,216
200 Net Change in Fund Balances				(153,199)		42,242		195,441
Fund Balance - September 1 (Beginning)		658,470		658,470		658,470		14
3000 Fund Balance - August 31 (Ending)	\$	658,470	\$	505,271	\$	700,712	\$	195,441

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM FOR THE YEAR ENDED AUGUST 31, 2012

Data Control		Budgeted Amounts			Actual Amounts (GAAP BASIS)		Variance With Final Budget Positive or	
Codes		Original		Final				legative)
REVENUES: Total Local and Intermediate Sources State Program Revenues Federal Program Revenues	\$	1,276,050 43,000 748,724	\$	1,276,050 43,000 748,724	\$	1,256,221 37,589 809,931	\$	(19,829) (5,411) 61,207
Total Revenues EXPENDITURES: 0035 Food Services	-	2,067,774 1,914,966		2,067,774		2,103,741		35,967 184,208
Total Expenditures	-	1,914,966		2,227,967		2,043,759		184,208
Net Change in Fund Balances Fund Balance - September 1 (Beginning)		152,808 598,488		(160,193) 59 8, 488		59,982 598,488		220,175
Fund Balance - August 31 (Ending)	\$	751,296	\$	438,295	\$	658,470	\$	220,175

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND FOR THE YEAR ENDED JUNE 30, 2017

Data Control		Budgeted Amounts			Actual Amounts (GAAP BASIS)		Variance With Final Budget	
Codes		Original	1 1111	Final			_	ositive or Negative)
REVENUES:								
5700 Total Local and Intermediate Sources 5800 State Program Revenues	\$	4,783,132 1,317,814	\$	4,859,132 1,347,814	\$	4,793,649 1,210,121	\$	(65,483) (137,693)
5020 Total Revenues		6,100,946		6,206,946	_	6,003,770	8:	(203,176)
EXPENDITURES:								
Debt Service: 0071 Principal on Long Term Debt 0072 Interest on Long Term Debt 0073 Bond Issuance Cost and Fees		2,930,000 2,561,797 100,000		2,930,000 2,561,797 1,065,775		2,930,000 2,274,469 675,541		287,328 390,234
6030 Total Expenditures		5,591,797		6,557,572		5,880,010		677,562
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	_	509,149	_	(350,626)	_	123,760	-	474,386
OTHER FINANCING SOURCES (USES): 7901 Refunding Bonds Issued		z		33,730,000		33,730,000		(5.000)
7911 Capital Related Debt Issued (Regular Bonds) 7916 Premium or Discount on Issuance of Bonds		-		32,990,000 8,670,000		32,985,000 8,662,129		(5,000) (7,871)
7917 Prepaid Interest 8911 Transfers Out (Use)		5		100,000 (34,565,000)		99,533 (34,565,000)		(467)
8940 Payment to Bond Refunding Escrow Agent (Use)	-			(40,024,225)	_	(40,024,225)	ň.	40.000
7080 Total Other Financing Sources (Uses)	_		-	900,775	_	887,437	-	(13,338)
1200 Net Change in Fund Balances		509,149		550,149		1,011,197		461,048
0100 Fund Balance - July 1 (Beginning)	_	8,064,788		8,064,788	_	8,064,788	_	
3000 Fund Balance - June 30 (Ending)	\$	8,573,937	\$	8,614,937	\$	9,075,985	\$	461,048

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND FOR THE TEN MONTHS ENDED JUNE 30, 2016

Data Control		Budgeted	Amo	unts	Actual Amounts (GAAP BASIS)	F	riance With inal Budget Positive or
Codes		Original		Final			(Negative)
REVENUES:							
5700 Total Local and Intermediate Sources 5800 State Program Revenues	\$	4,317,578 1,428,259	\$	4,317,579 1,428,259	\$ 4,450,294 1,711,671	\$	132,715 283,412
5020 Total Revenues		5,745,837		5,745,838	6,161,965		416,127
EXPENDITURES: Debt Service:	-				<u>, </u>		
0071 Principal on Long Term Debt		2,810,000		2,810,000	2,810,000		₩1
0072 Interest on Long Term Debt		2,577,533		2,577,533	1,359,436		1,218,097
0073 Bond Issuance Cost and Fees		75,000		75,000	2,500		72,500
6030 Total Expenditures	_	5,462,533	_	5,462,533	4,171,936	_	1,290,597
1200 Net Change in Fund Balances		283,304		283,305	1,990,029		1,706,724
0100 Fund Balance - September 1 (Beginning)	_	6,074,759		6,074,759	6,074,759	7 <u>-</u>	
3000 Fund Balance - June 30 (Ending)	\$	6,358,063	\$	6,358,064	\$ 8,064,788	\$	1,706,724

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND FOR THE YEAR ENDED A LICIST 31, 2015

FOR THE YEAR ENDED A	UGUST	31, 2015
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ta ntrol		Budgeted Amounts			Actual Amounts (GAAP BASIS)		Variance With Final Budget	
Codes		Original		Final				ositive or Negative)
REVENUES:								
7700 Total Local and Intermediate Sources 8800 State Program Revenues	\$	4,317,982 1,648,048	\$	4,317,982 1,648,048	\$	4,495,415 1,685,779	\$	177,433 37,731
Total Revenues		5,966,030		5,966,030		6,181,194		215,164
EXPENDITURES:	-							
Debt Service: 1071 Principal on Long Term Debt 1072 Interest on Long Term Debt 1073 Bond Issuance Cost and Fees		2,755,000 2,760,385 10,000		2,755,000 2,760,385 10,000		2,755,000 2,632,534 130,632		127,851 (120,632)
Total Expenditures		5,525,385		5,525,385		5,518,166		7,219
1100 Excess of Revenues Over Expenditures		440,645		440,645		663,028		222,383
OTHER FINANCING SOURCES (USES): 7901 Refunding Bonds Issued 7916 Premium or Discount on Issuance of Bonds 7917 Prepaid Interest 7940 Payment to Bond Refunding Escrow Agent (Use)		145 146 146 148		(2) (2) (3)		7,780,000 1,123,617 20,188 (8,917,936)		7,780,000 1,123,617 20,188 (8,917,936)
Total Other Financing Sources (Uses)	\ <u></u>	396		54		5,869		5,869
200 Net Change in Fund Balances 200 Fund Balance - September 1 (Beginning)		440,645 5,405,862		440,645 5,405,862		668,897 5,405,862		228,252
Fund Balance - September 1 (Beginning) Fund Balance - August 31 (Ending)	\$	5,846,507	\$	5,846,507	\$	6,074,759	\$	228,252

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND

FOR THE	VFA R	FNDFD	AUGUST	31 2014
I OK I IIL	I LUIV	LINDLD	Y COC21	J1, 2017

Data Control		Budgeted .	Amou	ınts	Actual Amounts (GAAP BASIS)		Fin	ance With al Budget sitive or
Codes	-	Original		Final				legative)
REVENUES:								
5700 Total Local and Intermediate Sources 5800 State Program Revenues	\$	4,258,607 1,809,016	\$	4,258,607 1,809,016	\$	4,378,001 1,705,698	\$	119,394 (103,318)
5020 Total Revenues		6,067,623		6,067,623		6,083,699		16,076
EXPENDITURES: Debt Service:				,			://s=====	
0071 Principal on Long Term Debt		2,705,000		2,705,000		2,705,000		17
0072 Interest on Long Term Debt		2,810,510		2,810,510		2,810,510		72
0073 Bond Issuance Cost and Fees		10,000		10,000		3,000	-	7,000
Total Expenditures		5,525,510	_	5,525,510	_	5,518,510		7,000
1200 Net Change in Fund Balances		542,113		542,113		565,189		23,076
0100 Fund Balance - September 1 (Beginning)	-	4,840,673		4,840,673		4,840,673		- 2
3000 Fund Balance - August 31 (Ending)	\$	5,382,786	\$	5,382,786	\$	5,405,862	\$	23,076
			_				*==	

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND FOR THE YEAR ENDED AUGUST 31, 2013

Data Control		Budgeted Amounts				tual Amounts AAP BASIS)	Variance With Final Budget Positive or	
Codes	7.==	Original		Final				Negative)
REVENUES:								
5700 Total Local and Intermediate Sources5800 State Program Revenues	\$	4,301,916 1,810,781	\$	4,301,916 1,810,781	\$	4,394,218 1,808,894	\$	92,302 (1,887)
5020 Total Revenues		6,112,697		6,112,697		6,203,112		90,415
EXPENDITURES:								
Debt Service:								
0071 Principal on Long Term Debt		2,185,000		2,185,000		2,285,000		(100,000)
0072 Interest on Long Term Debt		3,466,214		3,576,214		3,263,656		312,558
0073 Bond Issuance Cost and Fees		10,000		10,000		138,241	-	(128,241)
6030 Total Expenditures		5,661,214		5,771,214	225.0	5,686,897		84,317
1100 Excess of Revenues Over Expenditu	res	451,483		341,483		516,215		174,732
OTHER FINANCING SOURCES (USES):							
7901 Refunding Bonds Issued	,	¥		7,955,000		7,955,000		(*)
7916 Premium or Discount on Issuance of E	Bonds	*		499,193		449,193		(50,000)
7917 Prepaid Interest				9,401		9,401		
8940 Payment to Bond Refunding Escrow A	Agent	<u> </u>		(8,365,864)		(8,365,864)		19
7080 Total Other Financing Source	es (Uses)			97,730		47,730		(50,000)
1200 Net Change in Fund Balances		451,483		439,213		563,945		124,732
0100 Fund Balance - September 1 (Begin	ning)	4,276,728		4,276,728		4,276,728		:(#)
3000 Fund Balance - August 31 (Ending)	\$	4,728,211	\$	4,715,941	\$	4,840,673	\$	124,732

SANTA FE INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND FOR THE YEAR ENDED AUGUST 31, 2012

FOR THE YEAR EN	ED AUGUST 31, 2012
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Data Contr	rol		Budgeted Amounts				Actual Amounts (GAAP BASIS)		Variance With Final Budget Positive or	
Code	s		Original		Final			(1)	legative)	
	REVENUES:									
5700	Total Local and Intermediate Sources	\$	4,547,97}	\$	4,547,971	\$	4,590,461	\$	42,490	
5800	State Program Revenues	_	1,398,037		1,398,037		1,864,149		466,112	
5020	Total Revenues		5,946,008		5,946,008		6,454,610		508,602	
	EXPENDITURES:									
	Debt Service:									
0071	Principal on Long Term Debt		2,070,000		2,070,000		2,070,000			
0072	Interest on Long Term Debt		3,522,989		3,522,989		3,522,989		-	
0073	Bond Issuance Cost and Fees		10,000		10,000		2,931		7,069	
6030	Total Expenditures		5,602,989		5,602,989		5,595,920		7,069	
1200	Net Change in Fund Balances		343,019		343,019		858,690		515,671	
0100	Fund Balance - September 1 (Beginning)	y <u>====</u>	3,418,038		3,418,038		3,418,038		<u>\$</u>	
3000	Fund Balance - August 31 (Ending)	\$	3,761,057	\$	3,761,057	\$	4,276,728	\$	515,671	

Question 11

• Question 11: How much money do we receive in federal, local, and state grants? The Combining Balance Sheet Exhibit G-1 for Nonmajor governmental funds shows us the Assets (cash), Liabilities (pay to others) and equity. The grants with the title 2XX fund series are the federal grants. The 3XX fund series are state grants, 4XX series are local grants, and activity funds. Exhibit F-1 shows the revenues, expenditures and change to each funds fund balance

			211		224		225		226
Data		ES	EA I, A	IDE	A - Part B	IDE	A - Part B	IDI	EA - Part B
Contro	01	Im	proving	F	Formula	Pr	eschool	Dis	scretionary
Codes		Basi	c Program						
	ASSETS								
1110	Cash and Cash Equivalents	\$	*	\$		\$	1.70	\$	-
1240	Receivables from Other Governments		93,519		172,940		4,558		65,975
1290	Other Receivables		94				1983		181
1300	Inventories		14		IN.		300		-
1410	Prepayments		14.1		2		100		-
1000	Total Assets	\$	93,519	\$	172,940	\$	4,558	\$	65,975
	LIABILITIES								
2110	Accounts Payable	\$	2,181	\$	1,584	\$		\$	-
2150	Payroll Deductions and Withholdings Payable		228		287		19		-
2160	Accrued Wages Payable		42,136		52,106		3,488		=
2170	Due to Other Funds		48,974		118,963		1,051		65,975
2180	Due to Other Governments		=		2		-		€
2300	Uneamed Revenues		(2.7		4		120		43
2000	Total Liabilities		93,519		172,940		4,558		65,975
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		220		2				2
3430	Prepaid Items		3		4		127		23
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		8		*		-		*
3490	Other Restricted Fund Balance		14		2		4.1		2
	Committed Fund Balance:								
3545	Other Committed Fund Balance						2 ₹8		
3000	Total Fund Balances	-	- 5						2
4000	Total Liabilities and Fund Balances	\$	93,519	\$	172,940	\$	4,558	\$	65,975

	240 Child Nutrition	Car Tec	244 eer and hnical -	Tra	255 EA II,A ining and	Eng	263 le III, A lish Lang	S	289 er Federal pecial	Ad Pla	397 Ivanced	N	410 structional Anterials	5	429 her State Special
	Program	Basi	c Grant	Re	ecruiting	Ac	quisition	Reve	nue Funds	Inc	centives	Α	llotment	Keve	nue Funds
\$	1,369,161	\$	821 3,577	\$	168 17,520	\$	9,113	\$	6,886 = = =	\$	3,150	\$	2,678 37,914 -	\$	8,491
\$	12,353	\$	4,398	\$	17,688	\$	9,113	\$	6,886	\$	3,150	\$	40,592	\$	8,491
=	1,373,227	—	1,070	·		-		<u> </u>		<u> </u>	-,-30	<u> </u>	,	-	
\$	6,329 629 114,411 552,682 - - 674,051	\$	24 4,374 - - - 4,398	\$	97 17,591 - - 17,688	\$	2,304 - 6,809 - - 9,113	\$	368 - - - - - 6,518 6,886	\$	1,697 1,453 3,150	\$	12,789 - - 27,803 - - 40,592	\$	1,286 14 2,559 4,632
	13,710		-		-		_		2				2		-
	12,353						5		=		(<u>=</u>		=		•
	695,110		ě		3		¥ .		<u>.</u> 3		828 72		a 2		·
-	701 173	_		\$ 	***	94	<u> </u>	. 8===	*	_	<u> </u>		*	_	
_	721,173			0===				_			*	-		-	
\$	1,395,224	\$	4,398	\$	17,688	\$	9,113	\$	6,886	\$	3,150	\$	40,592	\$	8,491

		-	458		461		499		Total
Data		SS	A - Purch		Campus	Ot	her Local		Nonmajor
Contro	ol .	A	Alliance		Activity	:	Special	G	overnmental
Codes			Co-OP		Funds	Reve	enue Funds		Funds
	ASSETS								
1110	Cash and Cash Equivalents	\$	331,935	\$	445,310	\$	94,012	\$	2,254,121
1240	Receivables from Other Governments		-20		(Sec)		360		413,607
1290	Other Receivables		120		1,763		3,376		5,139
1300	Inventories		27		(F)		140		13,710
1410	Prepayments						20		12,353
1000	Total Assets	\$	331,935	\$	447,073	\$	97,388	\$	2,698,930
	LIABILITIES								
2110	Accounts Payable	\$	196,180	\$	43,617	\$	100	\$	268,435
2150	Payroll Deductions and Withholdings Payable				0.00		S#35		1,298
2160	Accrued Wages Payable		756		V245		:#0		237,421
2170	Due to Other Funds		-		-		3,376		830,265
2180	Due to Other Governments		20		5		-		5
2300	Uneamed Revenues				16				7,971
2000	Total Liabilities		196,936	_	43,622		3,476	_	1,345,395
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		.70				-		13,710
3430	Prepaid Items		250		7:				12,353
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		150		2:		848		695,110
3490	Other Restricted Fund Balance		134,999		27		93,912		228,911
	Committed Fund Balance:								
3545	Other Committed Fund Balance		(€)		403,451				403,451
3000	Total Fund Balances	-	134,999	_	403,451		93,912		1,353,535

			211		224		225		226
Data		E	SEA l, A	IDI	EA - Part B	IDE	A - Part B	IDI	EA - Part B
Contro	1	In	nproving		Formula	Pr	eschool	Di	scretionary
Codes	ASSETS	Bas	ic Program						
-	ASSETS								
1110	Cash and Cash Equivalents		861	\$	56,404	\$	106	\$	E.
1240	Receivables from Other Governments		245,399		154,949		7,270		84,208
1260	Due from Other Funds		*		X#5		849		140
1290	Other Receivables		1		14		143		40
1300	Inventories		3		7		==0		¥:
1410	Prepayments						•		2
1000	Total Assets	\$	246,260	\$	211,353	\$	7,376	\$	84,208
	LIABILITIES								
2110	Accounts Payable		6,589	\$	1,360	\$	20 71	\$	*
2150	Payroll Deductions and Withholdings Payable		278		260		18		7.
2160	Accrued Wages Payable		50,607		47,235		3,359		*
2170	Due to Other Funds		188,786		162,498		3,999		84,208
2180	Due to Other Governments		3		-		720		益
2200	Accrued Expenditures		35		15				2
2300	Unearned Revenues				//82		(5)		
2000	Total Liabilities		246,260		211,353	_	7,376		84,208
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		in the		18				<u> </u>
3430	Prepaid Items		*		38		S#8.		5 :
5 150	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		-				2		<u>≅</u> :
3490	Other Restricted Fund Balance		-		N®:		2		2
5170	Committed Fund Balance:								
3545	Other Committed Fund Balance		4		4		*		*
3000	Total Fund Balances	_							131
4000	Total Liabilities and Fund Balances	\$	246,260	\$	211,353	\$	7,376	\$	84,208

_	240		244		255	2	263		289		397		410		458
	National	Ca	reer and	ES	EA II,A		e III, A		r Federal		vanced		structional		SA-Purch
Br	eakfast and		chnical -		ining and	_	sh Lang.	-	ecial		cement		M aterials		Alliance
Lur	ch Program	Bas	sic Grant	Re	ecruiting	Acqı	uisition	Reven	ue Funds	Inc	entives	F	Allotment		Co-OP
\$	1,305,008	\$	(4)	\$	¥	\$	(je)	\$	6,644	\$	1,350	\$	355,030	\$	57.2
	3		19,834		46,767		268				100		17,943		
	7.		•		₩				141) <u>=</u> 3				649,893
	5		(3))				7 4		S#2		-		796		4,801
	18,137		250		ħ						=27		-		340
	229		1900		*		\ e					_		_	
\$	1,323,374	\$	19,834	\$	46,767	\$	268	\$	6,644	\$	1,350	\$	372,973	\$	654,694
\$	77,776	\$		\$	4,090	\$		\$	155	\$:=:	\$	28,950	\$	646,188
Ψ	587	Ψ	24	Ψ	86	Ψ	2	•	09#6	·	100				3#8
	106,629		4,433		15,629		40		344		(*)		2. 4 3		**
	79,591		15,377		26,962		268		1/21		1,350		344,023		(#)
	, *						=		-		€.		-		8
	×				8		5		(-				-		8,506
	2				*		*		6,489						*
_	264,583		19,834		46,767	_	268	-	6,644		1,350	_	372,973		654,694
	18,137		(*)		₩		*		5.73		**		0.7%		
	229		32		¥		*		\ -		3 * 3		8 2		1.50
	1,040,425		281		7		72		.6		2		72		-
	¥		386		Ħ		5		1.63				E		**
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_	1,058,791	-		÷	9	-	<u>#</u>)	_	-	-	_ 281	=		<u> </u>	
\$	1,323,374	\$	19,834	\$	46,767	\$	268	\$	6,644	\$	1,350	\$	372,973	\$	654,694

			461		499		Total
Data	Control	(Campus	Ot	her Local	1	Vonmajor
Contro	1	F	Activity	9	Special	Go	vernmental
Codes			Funds	Reve	enue Funds		Funds
	ASSETS						
1110	Cash and Cash Equivalents	\$	391,309	\$	94,062	\$	2,210,774
1240	Receivables from Other Governments		943		2,009		578,647
1260	Due from Other Funds		1 <u>4</u> 1		=		649,893
1290	Other Receivables		2,011		<u>=</u> :		6,812
1300	Inventories				2		18,137
1410	Prepayments				•		229
1000	Total Assets	\$	393,320	\$	96,071	\$	3,464,492
	LIABILITIES						
2110	Accounts Payable	\$	41,047	\$	150	\$	806,305
2150	Payroll Deductions and Withholdings Payable		:07		*		1,253
2160	Accrued Wages Payable		-		€:		227,892
2170	Due to Other Funds		20		2,009		909,071
2180	Due to Other Governments		4		*		4
2200	Accrued Expenditures		1,114		8		9,620
2300	Unearned Revenues		5#8_		=		6,489
2000	Total Liabilities		42,165	_	2,159	_	1,960,634
	FUND BALANCES						
	Nonspendable Fund Balance:						
3410	Inventories		/ 5 8		5		18,137
3430	Prepaid Items		1983		=		229
	Restricted Fund Balance:						
3450	Federal or State Funds Grant Restriction		-		<u> </u>		1,040,425
3490	Other Restricted Fund Balance				93,912		93,912
51,70	Committed Fund Balance:						
3545	Other Committed Fund Balance		351,155		2		351,155
3000	Total Fund Balances		351,155		93,912		1,503,858
4000	Total Liabilities and Fund Balances	\$	393,320	\$	96,071	\$	3,464,492

			211		224		225		226
Data		ES	EA I, A	IDE	EA - Part B	IDE	A - Part B	IDEA	- Part B
Contro	.1	Im	proving	I	Formula	Pr	eschool	Disc	retionary
Codes		Basi	c Program						
	ASSETS								
1110	Cash and Cash Equivalents	\$	*	\$	200	\$	5	\$	-
1240	Receivables from Other Governments		62,017		40,039		3,000		
1300	Inventories		*		(#)		*		
1000	Total Assets	\$	62,017	\$	40,039	\$	3,000	\$	
	LIABILITIES								
2110	Accounts Payable	\$	=	\$	7,226	\$	=	\$	(2)
2160	Accrued Wages Payable		10,096		22,660		1,185		
2170	Due to Other Funds		51,921		10,153		1,815		•
2180	Due to Other Governments		•		*				177
2300	Unearned Revenues)E				
2000	Total Liabilities	,	62,017		40,039		3,000		150
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		*		295		*		(<u>=</u>)
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		5		150				-
3490	Other Restricted Fund Balance		曹						
	Committed Fund Balance:								
3545	Other Committed Fund Balance		2		120		<u> </u>		(編)
3000	Total Fund Balances	11	2		36		-		•
4000	Total Liabilities and Fund Balances	\$	62,017	\$	40,039	\$	3,000	\$	*

-	240		244		255		263		72		33		289		397
	National	Ca	reer and	ES	EA II,A	Tit	le III, A		dicaid	IDEA			er Federal		vanced
Br	eakfast and	Te	chnical -	Tra	ining and	Engl	ish Lang.	Admir	ı. Claim	AR	RA		pecial		cement
Lui	ich Program	Bas	ic Grant	Re	cruiting	Acc	quisition	M	AC	Fon	nula	Reve	nue Funds	Inc	entives
\$	960,147	\$	2	\$	196	\$	= 0	\$	э.	\$		\$	6,535	\$	1,350
	22,024	•	3,681		14,275		7,414		90		*		×		-
	22,903		÷				348		141		=		×		36_
\$	1,005,074	\$	3,681	\$	14,275	\$	7,414	\$	360	\$	*	\$	6,535	\$	1,350
-	1,000,071	<u> </u>	2,001	_		_					-				
\$	75,002	\$	1.4	\$	80	\$	2,537	\$	9.	\$	2	\$	2	\$	€
Ψ	15,804	Ψ	1,153	Ψ	5,516	Ψ	-,00	•		~	-	•			<u> </u>
	10,001		2,528		8,679		4,877		- T				5		-
	:5:		¥		9-3		30		360		-		8		= 2
	-		끝		393		140		(4)		8		6,535		1,350
	90,806		3,681	_	14,275	-	7,414	-	(#):				6,535		1,350
-				-		-		-							
	22,903		ш		~		120		(40)		×		*		*
	891,365		·		79		180				a.		a.		55
	3#1		=				392		(-)		Ħ				70
							Æ		.			-			
	914,268					_	-	-	14.1		2	_	2		=======================================
\$	1,005,074	\$	3,681	\$	14,275	\$	7,414	\$		\$		\$	6,535	\$	1,350

		40	04		410		458		461
Data		Stu	dent	Ins	tructional	S	SA-Purch.		Campus
Contro	01	Suc	cess	N	1 aterials		Alliance		Activity
Codes		Initi	ative	Α	llotment		CO-OP		Funds
	ASSETS								
1110	Cash and Cash Equivalents	\$	5.	\$	4,956	\$	484,813	\$	399,923
1240	Receivables from Other Governments		=		116,338		=		
1300	Inventories		*		(* 6)				-
1000	Total Assets	\$		\$	121,294	\$	484,813	\$	399,923
	LIABILITIES								
2110	Accounts Payable	\$	<u> 1</u> 5	\$	111,369	\$	391,650	\$	77,967
2160	Accrued Wages Payable		2		120		9		(2)
2170	Due to Other Funds		5.		35				2
2180	Due to Other Governments		**		·				64
2300	Unearned Revenues				9,925		93,163		
2000	Total Liabilities		-		121,294	_	484,813	_	78,031
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		#:		9 8 33		=		120
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		=		•		=		-
3490	Other Restricted Fund Balance		= =		=5%				
	Committed Fund Balance:								
3545	Other Committed Fund Balance		₽		140		4		321,892
3000	Total Fund Balances		4	_	3#5				321,892
4000	Total Liabilities and Fund Balances	\$	T:	\$	121,294	\$	484,813	\$	399,923

-	499		Total
Oth	er Local	1	Vonmajor
S	pecial	Go	vernmental
Rever	nue Funds		Funds
\$	93,912	\$	1,951,636
	-		268,788
			22,903
\$	93,912	\$	2,243,327
-			
\$		\$	665,831
			56,414
	(a)		79,973
	*		64
			110,973
	*		913,255
	373		22,903
	227		891,365
	93,912		93,912
			221 002
-		-	321,892
	93,912	-	1,330,072
\$	93,912	\$	2,243,327

		2	04		211		224		225
Data		ESEA	Title IV	ES	EA I, A	IDE	EA - Part B	IDF	EA - Part B
Contro	ol .	Safe &	& Drug	Im	proving]	Formula	P	reschool
Codes	ASSETS	Free S	Schools	Basi	c Program				
	ASSETS								
1110	Cash and Cash Equivalents	\$	(\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$	9	\$	2	\$	127
1240	Receivables from Other Governments		180		173,577		348,555		11,252
1260	Due from Other Funds		S#2		=		-		12/
1290	Other Receivables		7		*		*		=53
1300	Inventories		34		*		*		æ):
1000	Total Assets	\$	180	\$	173,577	\$	348,555	\$	11,252
	LIABILITIES								
2110	Accounts Payable	\$	の意	\$	3	\$	47,435	\$	-
2160	Accrued Wages Payable		100		12,756		20,442		1,062
2170	Due to Other Funds		180		160,821		280,678		10,190
2180	Due to Other Governments				**		#		*
2300	Uneamed Revenues		200		91		*	_	- 20
2000	Total Liabilities	-	180		173,577	_	348,555	_	11,252
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		8€3		90		*		380
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		25		3 1.				*
3490	Other Restricted Fund Balance		₹		₹1		5		(5)
	Committed Fund Balance:								
3545	Other Committed Fund Balance		1)-		÷1.		=======================================		(E)
3000	Total Fund Balances		T G		47	_	-		
	Total Liabilities and Fund Balances	\$	180		173,577		348,555	\$	11,252

	226 A - Part B cretionary		240 National akfast and	Ca	244 reer and chnical -		255 EA II,A ining and		263 le III, A ish Lang.	Ме	272 dicaid n, Claim		289 er Federal Special		388 novative lucation
	or crionary		ch Program		ic Grant		ecruiting	_	quisition		IAC		nue Funds	Grants	
\$	74	\$	914,622	\$	84	\$: -	\$	8 = 1	\$	180	\$	5,428	\$	5.0
	105,779	•	16,173		2,328		57,117		11,535		(*)		-		2,061
	100		3,935		2		140		: - :		(*)				20
	J€.		=		₩.		F40		(章)		542				
	1.00	_	13,798								:40	-			(m)
\$	105,779	\$	948,528	\$	2,412	\$	57,117	\$	11,535	\$	F=0	\$	5,428	\$	2,061
\$:(*:	\$	129,641	\$	=	\$	3#2	\$		\$:9)	\$	353	\$	2
	22		23,373		1,408		4,877		/es		:=:				3 (2)
	105,779		1,742		1,004		52,240		11,535		300				2,061
	-		4.		2		848		(# f						(10 0)
					2		(2)	_	921		140		5,428		*
	105,779	-	154,756		2,412	9	57,117	-	11,535	=	*	-	5,428	-	2,061
	∪ ≡,		13,798		ŝ		728		s ≥		(=)		r a s		360
			779,974		×		3(4) 3		(36)		5 4 3		es:		-
	1.2		120		#		546		96				(#)		.e%
_	*				* .	7					870				- 3
	*		793,772	5 <u></u>		_		_	•	_	*	-	127 ————————————————————————————————————	-	2
\$	105,779	\$	948,528	\$	2,412	\$	57,117	\$	11,535	\$	£87,	\$	5,428	\$	2,061

			390		397		404		410
Data		(LEP) Early	A	dvanced		Student	Iı	structional
Contro	1	Chi	dhood	P1	acement		Success		M aterials
Codes		Sumn	ner Prog.	In	centives		Initiative		Allotment
	ASSETS								
1110	Cash and Cash Equivalents	\$	1,582	\$	4,387	\$	1,871	\$	104,896
1240	Receivables from Other Governments		*		· :		· =		230,542
1260	Due from Other Funds		¥		340		*		7 € 3
1290	Other Receivables		₽:		-				360
1300	Inventories		<u>B</u>		120		2		120
1000	Total Assets	\$	1,582	\$	4,387	\$	1,871	\$	335,438
	LIABILITIES								
2110	Accounts Payable	\$	Ħ	\$	i#6	\$		\$	310,386
2160	Accrued Wages Payable		÷		(* 3)		77		120
2170	Due to Other Funds		*				830		(5)
2180	Due to Other Governments		#		2.40		*		380
2300	Unearned Revenues		1,582		4,387		1,041	-	25,052
2000	Total Liabilities	V-	1,582	-	4,387	_	1,871	_	335,438
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		2		· 😜		74		
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		*		1980				
3490	Other Restricted Fund Balance		+		198				:
	Committed Fund Balance:								
3545	Other Committed Fund Balance		5		7.5				•
3000	Total Fund Balances		-		•			_	- 1
4000	Total Liabilities and Fund Balances	\$	1,582	\$	4,387	\$	1,871	\$	335,438

	415		429		458		461		499		Total
Ki	ndergarten		er State	SS	SA-Purch.		Campus	Ot	her Local	N	Vonmajor
	nd Pre-K		pecial		Alliance		Activity		Special		vernmental
	Grants		ue Funds		CO-OP		Funds		enue Funds		Funds
_											
\$: - :	\$	544	\$	390,041	\$	352,316	\$	100,048	\$	1,875,819
	1,642		*		(20)		1 		273		960,741
	(3)		22		18,919		(*)		(2))		22,876
	-		2		27,112		687		7,007		34,806
	•		9		12		240		(4)		13,798
\$	1,642	\$	566	\$	436,072	\$	353,003	\$	107,055	\$	2,908,040
\$		\$		\$	436,072	\$	49,379	\$	20	\$	972,913
Ф		Ф		Φ	750,072	Ψ	77,377	Ψ	552	Ψ	63,918
	1,642		-		07K		612		7,007		636,321
	1,012		430		19 4 3		:=:		.,		430
			136		24		340		6,136		43,762
_	1,642		566	-	436,072		49,991		13,143		1,717,344
	927		崖		12		(m)		5 - 51		13,798
	30		i ll				. 		(<u>*</u>)		779,974
	(4)		*		: :		(#C		93,912		93,912
	898	0) 5:			(3)		303,012		3		303,012
			- 3		(E)	_	303,012	_	93,912	}	1,190,696
\$	1,642	\$	566	\$	436,072	\$	353,003	\$	107,055	\$	2,908,040

		2	.04		211		224		225
Data		ESEA	Title IV	F.	SEA I, A	ID	EA - Part B		A - Part B
Control		Safe	& Drug	I	mproving		Formula	P	reschool
Codes		Free	Schools	Bas	sic Program				
	ASSETS								
1110	Cash and Cash Equivalents	\$	•	\$	<u>=</u>	\$	iel	\$	# 5
1240	Receivables from Other Governments		180		191,926		319,316		8,070
1290	Other Receivables		5		-				70
1300	Inventories				ā				
1000	Total Assets	\$	180	\$	191,926	\$	319,316	\$	8,070
	LIABILITIES								
2110	Accounts Payable	\$	3.77	\$	<u> </u>	\$	4,537	\$	343
2160	Accrued Wages Payable		72		19,272		19,641		1,031
2170	Due to Other Funds		180		172,654		295,138		7,039
2180	Due to Other Governments				-		ŝ		:=:
2300	Unearned Revenues		•		¥.		=		
2000	Total Liabilities		180		191,926		319,316	_	8,070
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		(6		±#.0				•
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		2		:00		*		
3490	Other Restricted Fund Balance		- 5				*		-
3545	Committed Fund Balance: Other Committed Fund Balance		*		5 # .5				
3000	Total Fund Balances		-	-	1=0			_	/-
4000	Total Liabilities and Fund Balances	\$	180	\$	191,926	\$	319,316	\$	8,070

	240 National		244 areer and		255 SEA II,A		263 le III, A	Med	72 dicaid		289 er Federal		388 novative		390 P) Early
	eakfast and ch Program		chnical - sic Grant		ining and ecruiting		lish Lang. quisition		n. Claim IAC		pecial nue Funds		ducation Grants		ildhood mer Prog.
\$	751,680	\$	*	\$	7059	\$	50	\$	all a	\$	4,315	\$	2061	\$	1,582
	19,023		2,804		52,617		6,815		=		-		2,061		-
	10.000				·		20		=		*		-		5 2
	19,982				3.63	_						_		-	
\$	790,685	\$	2,804	\$	52,617	\$	6,815	\$		\$	4,315	\$	2,061	\$	1,582
\$	66,862	\$	벌	\$) = :	\$	9 0 91	\$		\$	=	\$		\$	E
	23,111		1,541		5,117		-50		8		<u>=</u>		2		2
			1,263		47,500		6,815		-		=		2,061		*
	7 <u>2</u>		#				3 40 0		=		=		177		π.
	(-)		+		5 7 :		120		-		4,315				1,582
_	89,973	_	2,804	_	52,617		6,815				4,315		2,061) <u>— i — i n</u>	1,582
	19,982				√ <u>a</u> r		æ		**						
	680,730		ā				-		2		-		-		
	128		=		-		:		æ::		=		•		ā.
	₫:		¥		6 ≦ i		<u> </u>	_	æ()		*				э
-	700,712			1245	-		-		1 4 71	-		_			;
\$	790,685	\$	2,804	\$	52,617	\$	6,815	\$	3#0	\$	4,315	\$	2,061	\$	1,582

		-	397		404	4	-09		410
Data		A	ivanced		Student		School	lns	tructional
Control			acement		Success	_	pletion	N	/aterials
Codes		Inc	centives		nitiative		Success	A	llotment
-	ASSETS								
1110	Cash and Cash Equivalents	\$	1,687	\$		\$:=0	\$	32,074
1240	Receivables from Other Governments		*		10,103		1 3 0		2
1290	Other Receivables				3		糧的		-
1300	Inventories		2		36				#
1000	Total Assets	\$	1,687	\$	10,103	\$	•	\$	32,074
	LIABILITIES								
2110	Accounts Payable	\$	2	\$	828	\$:≆:	\$	7,022
2160	Accrued Wages Payable		9		85		(50)		=
2170	Due to Other Funds		**		10,018		•		2
2180	Due to Other Governments		3		12		•		*
2300	Unearned Revenues		1,687		(*		(*)		25,052
2000	Total Liabilities		1,687	_	10,103		:=:	_	32,074
	FUND BALANCES								
	Nonspendable Fund Balance:								
3410	Inventories		:50		-		-		4
	Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		=		1.5		.=		-
3490	Other Restricted Fund Balance		-		=		-		-
3545	Committed Fund Balance: Other Committed Fund Balance		: 5 :		È		2		₩
3000	Total Fund Balances		-	\	-				
4000	Total Liabilities and Fund Balances	\$	1,687	\$	10,103	\$	-	\$	32,074

Kind and	415 lergarten l Pre-K Grants	Othe Sp	129 er State ecial ue Funds	SSA- All	58 Purch. iance O-OP		461 Campus Activity Funds	S	480 er Local pecial nue Funds	Sant Ed	493 ta Fe TX ucation indation		494 BP Grant		Total Nonmajor overnmental Funds
\$		\$	566	\$	12	\$	296,522	\$	5,117	\$	_	\$	93,912	\$	1,187,455
Ψ	1,642	Ψ	2	Ψ) (#E	•	270,022		300	_	Ħ	·	-		614,557
	:=:		*		Se:		1 = 5				6,454		-		6,454
	:e:				12		-		140		=		-		19,982
\$	1,642	\$	566	\$		\$	296,522	\$	5,117	\$	6,454	\$	93,912	\$	1,828,448
\$		\$	_	\$	/ =	\$	40,457	\$	3	\$	-	\$	-	\$	118,878
		•	=		120		140				*		1#3		69,798
	1,642		_		i e) #)		**		6,454		3 77 .0		550,764
			430		*		1,052		.		8				1,482
			136		ě		-		5,117		94				37,889
-	1,642		566	2	-	8 ===	41,509		5,117		6,454	-		-	778,811
	12		: = 0		*		-		(2)		 		3		19,982
	.145		3 ≅ 8		=						a n ti		-		680,730
	000		æ€)		Ħ		15				36)		93,912		93,912
	12				-		255,013		·		-3 /1		•		255,013
	e in E		-		#	_	255,013			-		-	93,912		1,049,637
\$	1,642	\$	566	\$	+	\$	296,522	\$	5,117	\$	6,454	\$	93,912	\$	1,828,448

Data Contro Codes	ı	Safe	204 A Title IV e & Drug e Schools	1	211 ESEA I, A Improving sic Program	ΙĒ	224 DEA - Part B Formula
	ASSETS						
1110	Cash and Cash Equivalents	\$	(**)	\$	-	\$	₩.
1240	Receivables from Other Governments		180		162,016		374,321
1260	Due from Other Funds		-		=		2
1290	Other Receivables		÷ ≑ ÷		*		€
1300	Inventories		:: : :::::::::::::::::::::::::::::::::		*		#:
1000	Total Assets	\$	180	\$	162,016	\$	374,321
	LIABILITIES AND FUND BALANCES Liabilities:						
110	Accounts Payable	\$	100	\$	75	\$	29,692
160	Accrued Wages Payable		122		15,427		18,274
170	Due to Other Funds		180		146,514		308,588
180	Due to Other Governments) = :		=		17,767
2300	Deferred Revenues						Œ
2000	Total Liabilities		180		162,016	_	374,321
	Fund Balances: Restricted Fund Balance:						
450	Federal or State Funds Grant Restriction Committed Fund Balance:		E		ä		(1)
545	Other Committed Fund Balance				-		
000	Total Fund Balances		*			311000	-
000	Total Liabilities and Fund Balances	\$	180	\$	162,016	\$	374,321

EXHIBIT G-1

IDE	225 A - Part B eschool	Bre	240 National cakfast and ch Program	Tec	244 reer and chnical - sic Grant	Tra	255 SEA II,A ining and ceruiting	Tit Engl	263 le III, A ish Lang. quisition	Titl ARR	266 e XIV A State lization	Me Admi	272 dicaid n. Claim IAC	Edu	287 cation s Fund
\$	6 <u>4</u> 1	\$	706,974	\$	ą.	\$	×	\$	4	\$	(i *)	\$	×	\$:=
	30,492		17,998		1,663		92,068		2,153		3.50		5		
			571				•		3		-		9		- 6
	V.		90		-		12		2		^		_		-
	-		24,693	720	-		.(4)				-		*		
\$	30,492	\$	749,665	\$	1,663	\$	92,068	\$	2,153	\$	· · ·	\$	*	\$	
S	=	\$	67,349	\$	-	\$	7,136	\$	3 7 1	\$	2.00	\$	ħ.	\$	
	1,001		23,846		388		4,968		-		*		8		- 12
	29,491		9		1,275		79,964		2,153		(4)		24		
	-				02		9,443		*		(-)		#		8
).e.								98811100 <u>-</u>
	30,492		91,195		1,663	÷	92,068		2,153	-		-			
	(a)		658,470						151		•		E		4
	# 				(1 4)	-	-				-				57
,,,,,,			658,470				-		(5#)				- H		
3	30,492	\$	749,665	\$	1,663	\$	92,068	\$	2,153	\$		\$	10-6	\$	

12			289		388		390		397
Data Contro	ı		er Federal		novative		EP) Early		Ivanced
Codes	1		pecial		ducation		hildhood		accinent centives
	16.4	Keve	nue Funds		Grants	Suii	nner Prog.		centives
	ASSETS								
1110	Cash and Cash Equivalents	\$	4,310	\$	-	\$	1,582	\$	1,687
1240	Receivables from Other Governments		*		2,061		(#)		8
1260	Due from Other Funds		=		-		•		2
1290	Other Receivables		402		-		-		₽
1300	Inventories	5 <u></u> 2-					(#)		•
1000	Total Assets	\$	4,712	\$	2,061	\$	1,582	\$	1,687
	LIABILITIES AND FUND BALANCES Liabilities:								
2110	Accounts Payable	\$	402	\$: **	\$	(5)	\$	₹:
2160	Accrued Wages Payable		π.		*		•		£
2170	Due to Other Funds		1,110		2,061		520		=
2180	Due to Other Governments		2		·		((4))		*
2300	Deferred Revenues		3,200) .		1,582		1,687
2000	Total Liabilities		4,712		2,061		1,582		1,687
	Fund Balances: Restricted Fund Balance:								
3450	Federal or State Funds Grant Restriction		=		æ.		.		Ě
2245	Committed Fund Balance:				-				
3545	Other Committed Fund Balance							************	
3000	Total Fund Balances		******	_	-				106
4000	Total Liabilities and Fund Balances	\$	4,712	\$	2,061	\$	1,582	\$	1,687

EXHIBIT G-1

S	404 Student Success nitiative	Çd	409 gh School ompletion d Success	M	410 truetional laterials llotment	411 chnology llotment	an	415 dergarten d Pre-K Grants	5	429 her State Speeial enue Funds		461 Campus Activity Funds	Ec	493 Ita Fe TX Iucation undation
\$		\$	18,436	\$	9,001	\$ 13,597	\$	=	\$		\$	334,341	\$	5
	46,567				*	15		1,642		38,589				*
			-		5	1/22		2		237		-		-
	(2)		1400		-	(/ =)		-		₹(₩ 5		*		4,892
	080		1#26		*		-	: 3		::::::::::::::::::::::::::::::::::::::	_			-
\$	46,567	\$	18,436	\$	9,001	\$ 13,597	\$	1,642	\$	38,826	\$	334,341	\$	4,892
\$	27,100	\$	500	\$	0.55	\$ Æ	\$	÷	\$	5,911	\$	70,962	\$	
	•		-		12	9 2 8		::=:		85		#		1043
	19,467		3		2.41	13,597		1,642		32,111		-		4,892
	300		(*)		0,00	:		(1 4)		430		427		3 .5 7
	2 2 5		17,936		9,001	•				289			-	(
_	46,567		18,436	•	9,001	 13,597		1,642		38,826		71,389		4,892
	•		æ			2		4		% <u>≤</u> 6		鐘		:¥:
					8 7 3	 	309100	-2		<u></u>		262,952		
	190		W		0#1	*	-12.121	353				262,952		1,52
\$	46,567	\$	18,436	\$	9,001	\$ 13,597	\$	1,642	\$	38,826	\$	334,341	\$	4,892

		4	94		Total
Data		F	3P		Nonmajor
Codes		G	rant	G	Funds
	ASSETS				
1110	Cash and Cash Equivalents	\$	17	\$	1,089,928
1240	Receivables from Other Governments		<u> </u>		769,750
1260	Due from Other Funds				237
1290	Other Receivables				5,294
1300	Inventories		=		24,693
1000	Total Assets	\$	-	\$	1,889,902
	LIABILITIES AND FUND BALANCES Liabilities:				
2110	Accounts Payable	\$	3	\$	209,127
2160	Accrued Wages Payable		2		63,989
2170	Due to Other Funds		*		643,045
2180	Due to Other Governments				18,624
2300	Deferred Revenues		9		33,695
2000	Total Liabilities	7		1200	968,480
	Fund Balances: Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction Committed Fund Balance:		<u>u</u>		658,470
3545	Other Committed Fund Balance		=		262,952
3000	Total Fund Balances	S-1111111111			921,422
4000	Total Liabilities and Fund Balances	\$		\$	1,889,902

SANTA FE INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2017

Data		E	211 SEA I, A	224 IDEA - Part B	225 IDEA - Part B	226 IDEA - Part B
Contro	1		proving	Formula	Preschool	Discretionary
Codes		Bas	ic Program			
R	EVENUES:					
5700	Total Local and Intermediate Sources	\$		\$	\$	\$
5800	State Program Revenues			-	2	2
5900	Federal Program Revenues		502,725	614,464	25,509	74,245
5020	Total Revenues		502,725	614,464	25,509	74,245
E	XPENDITURES:					
C	lurrent:					
0011	Instruction		422,007	339,436	24,839	74,245
0012	Instructional Resources and Media Services		¥	(60)	≅	(le:
0013	Curriculum and Instructional Staff Development		77,991	167,238	•	373
0021	Instructional Leadership		999	214	<u> </u>	227
0023	School Leadership		1,728		:=	12:
0031	Guidance, Counseling and Evaluation Services		9	80,828	670	(₩)
0035	Food Services		*	3₩	*	326
0036	Extracurricular Activities		a	S#3	-	(5)
0041	General Administration				9	12
0051	Facilities Maintenance and Operations		2	-	=	
0061	Community Services		*	(%)		136
Iı	ntergovernmental:					
	Payments to Fiscal Agent/Member Districts of SSA		- 2	26,748		
6030	Total Expenditures		502,725	614,464	25,509	74,245
1200	Net Change in Fund Balance		2	24/	2	14
0100	Fund Balance - July 1 (Beginning)		_ =	17		<u> </u>
		r.		0	œ.	0
3000	Fund Balance - June 30 (Ending)	\$		\$ -	\$	\$ -

							410	400	
	240	244	255	263	289	397	410	429	
	Child	Career and	ESEA II,A	Title III, A	Other Federal	Advanced	Instructional	Other State	
	Nutrition	Technical -	Training and	English Lang.	Sp ecial	Placement	M aterials	Special	
_	Program	Basic Grant	Recruiting	Acquisition	Revenue Funds	Incentives	Allotment	Revenue Funds	
	1,421,983 \$	=	\$	\$ -	\$ = \$	· \$	#	\$ =:	
	47,445	2	(+)	9	*	1,697	298,294	38,629	
	929,302	39,293	123,431	13,161	1,137	= = = = = = = = = = = = = = = = = = = =		3)	
_	2,398,730	39,293	123,431	13,161	1,137	1,697	298,294	38,629	
	(#C	37,430	116,908	8,232	1,137	(3)	298,294	38,629	
	(C#-1	1,238	-				₽	141	
		3	5,299	4,629	2	1,697	*		
		-	574	300	*	(- 0)	*	(9)	
	2 4 1	625	650	9	5	3.50	5.	959	
	85		(5)	9	-	-	≘	(20	
	2,380,505	3	0.50	3	<u>\$</u>	-	2	-	
	937	<u> </u>	021	72	至	-	-	540	
	mile:	≥2	\ <u>=</u> :	9-	*	(m):	*	99)	
	355,843		(#E		2	3 3 83	5.	(50	
	₩ # 3	×	ų.	. 	-	30	Ē	14.1	
	15		150					¥0	
	2,736,348	39,293	123,431	13,161	1,137	1,697	298,294	77,258	
	(337,618)	*	(e)	21	5	:52	*).50	
	1,058,791	Si .	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		2	-		(∰)(
;	721,173 \$	-	\$	\$ -	\$ - \$			\$ -	

SANTA FE INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2017

	17	458	461	499	Total
Data	SS	A - Purch	Campus	Other Local	Nonmajor
Control	1	Alliance	Activity	Special	Governmental
Codes		Co-OP	Funds	Revenue Funds	Funds
REVENUES:					
5700 Total Local and Intermediate Sources	\$	272,489 \$	1,119,773		\$ 2,814,245
5800 State Program Revenues		<u></u>	120	6,792	392,857
5900 Federal Program Revenues		<u> </u>	- 30		2,323,267
5020 Total Revenues		272,489	1,119,773	6,792	5,530,369
EXPENDITURES:					
Current:					
0011 Instruction		里	523	€	1,361,157
0012 Instructional Resources and Media Services		×			1,238
0013 Curriculum and Instructional Staff Development		*	223	2,754	259,608
0021 Instructional Leadership		₫:		1,570	3,657
0023 School Leadership		<u>u</u>	*	500	3,503
0031 Guidance, Counseling and Evaluation Services		=	::	8	81,498
0035 Food Services		22 1	-	*	2,380,505
0036 Extracurricular Activities		#	1,067,477	5	1,067,477
0041 General Administration		137,490	•		137,490
0051 Facilities Maintenance and Operations		-	-		355,843
0061 Community Services		-		1,968	1,968
Intergovernmental:					
0093 Payments to Fiscal Agent/Member Districts of SSA	-			-	26,748
6030 Total Expenditures		137,490	1,067,477	6,792	5,680,692
1200 Net Change in Fund Balance		134,999	52,296	¥	(150,323)
0100 Fund Balance - July 1 (Beginning)			351,155	93,912	1,503,858
3000 Fund Balance - June 30 (Ending)	\$	134,999 \$	403,451	\$ 93,912	\$ 1,353,535

SANTA FE INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE TEN MONTHS ENDED JUNE 30, 2016

			211		224		225	2	226
Data		E	SEA I, A	IDE	A - Part B	IDEA	A - Part B	IDEA	- Part B
Contro	ol .	In	nproving	F	ormula	Pr	eschool	Discr	etionary
Codes		Bas	ic Program						
-	REVENUES:								
5700	Total Local and Intermediate Sources	\$	30	\$	=	\$::	\$	23
5800	State Program Revenues		101		5.				8
5900	Federal Program Revenues		473,220		555,701		23,212		84,208
5020	Total Revenues		473,220		555,701		23,212		84,208
	EXPENDITURES:								
C	Surrent:								
0011	Instruction		409,357		174,337		23,212		84,208
0012	Instructional Resources and Media Services		1,429		2		\@:		*
0013	Curriculum and Instructional Staff Development		43,885		191,315		(*)		=
0021	Instructional Leadership		4,854		179				=
0023	School Leadership		11,973		-		12		2
0031	Guidance, Counseling and Evaluation Services		779		113,817				€
0035	Food Services		12		2		(4)		-
0036	Extracurricular Activities		-		*		S#3		5
0041	General Administration		2		5				7.0
0051	Facilities Maintenance and Operations		•		-		-		2
0052	Security and Monitoring Services						· =		=
0061	Community Services		943		×		1000		₩.
Iı	ntergovernmental:								
0093	Payments to Fiscal Agent/Member Districts of SSA				76,232	-	- 196	2	*
6030	Total Expenditures	_	473,220	_	555,701		23,212	-	84,208
1200	Net Change in Fund Balance		2		×		Sec. 1		£.
0100	Fund Balance - September 1 (Beginning)	s===		_	•	-			=
3000	Fund Balance - June 30 (Ending)	\$		\$	186	\$	(4)	\$	*

240 National Breakfast and Lunch Program		244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	410 Instructional Materials Allotment	458 SSA-Purch Alliance Co-OP	
\$ 	1,337,354 41,246 840,944 2,219,544	\$ 40,884 40,884	\$ - 113,555 113,555	10,920	\$ - 1,158 1,158	1,350	\$ 267,535	\$ 108,154	
	2,069,957	40,184 600 100	98,790 12,118 19 2,628	6,210 - 4,140 105 465 - -	1,158	620 	267,535	108,154	
	800 4,264	(5) (6) (6)	8 8 2	5 5 8	% % %		8 + H	*	
	2,075,021 144,523 914,268	40,884	113,555	10,920	1,158	1,350	267,535	108,154	
\$	1,058,791	\$	\$ =	\$ -	\$ =	\$ -	\$ =	\$ -	

SANTA FE INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE TEN MONTHS ENDED JUNE 30, 2016

			461	499			
Data			Campus	Oth	Other Local		Nonmajor
Contro	ıl		Activity	S	pecial	Governmental	
Codes			Funds	Reve	Revenue Funds		Funds
	REVENUES:						
5700	Total Local and Intermediate Sources	\$	794,668	\$	*	\$	2,240,176
5800	State Program Revenues		(5)		6,669		316,800
5900	Federal Program Revenues						2,143,802
5020	Total Revenues		794,668		6,669	_	4,700,778
	EXPENDITURES:						
C	furrent:						
0011	Instruction		340		=		1,105,611
0012	Instructional Resources and Media Services		(**)		-		1,429
0013	Curriculum and Instructional Staff Development		:=:		1,282		254,070
0021	Instructional Leadership				970		6,048
0023	School Leadership		(<u>#</u> 3		765		15,831
0031	Guidance, Counseling and Evaluation Services		*		2,085		116,681
0035	Food Services		₩.		-		2,069,957
0036	Extracurricular Activities		765,405		-		765,405
0041	General Administration		•		-		108,154
0051	Facilities Maintenance and Operations		(20)		-		800
0052	Security and Monitoring Services		*		-		4,264
0061	Community Services				1,567		2,510
Iı	ntergovernmental:						
0093	Payments to Fiscal Agent/Member Districts of SSA		180		*	_	76,232
6030	Total Expenditures		765,405	_	6,669	_	4,526,992
1200	Net Change in Fund Balance		29,263		*		173,786
0100	Fund Balance - September 1 (Beginning)	_	321,892		93,912	_	1,330,072
2000	For d Delever Inna 20 (Finding)	ď	251 155	e.	02.012	ø.	1 502 959
3000	Fund Balance - June 30 (Ending)	\$	351,155	\$	93,912	\$	1,503,858

SANTA FE INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2015

Data Contro Codes	1		211 ESEA I, A Improving Basic Program		224 IDEA - Part B Formula		225 IDEA - Part B Preschool		226 IDEA - Part B Discretionary	
-	REVENUES:									
5700	Total Local and Intermediate Sources	\$	19	\$	2.0	\$.5	\$		
5800	State Program Revenues				127		- 5		120	
5900	Federal Program Revenues		311,131		734,272		24,484	_	87,105	
5020	Total Revenues		311,131		734,272		24,484		87,105	
	EXPENDITURES:									
C	lurrent:									
0011	Instruction		298,273		186,004		24,484		87,105	
0013	Curriculum and Instructional Staff Development		5,892		201,714		2:		(2.)	
0021	Instructional Leadership		765		684				1770	
0023	School Leadership		6,201		2,719		-		120	
0031	Guidance, Counseling and Evaluation Services				166,812		~			
0035	Food Services		766		201		-		: **	
0036	Extracurricular Activities		1065		30		Ħ		:50	
0041	General Administration		525		25		:::		170	
0051	Facilities Maintenance and Operations		1.5		-		8		120	
0061	Community Services		12		-		2			
Ir	ntergovernmental:									
0093	Payments to Fiscal Agent/Member Districts of SSA		121		176,339		2			
6030	Total Expenditures		311,131		734,272	-	24,484	_	87,105	
1200	Net Change in Fund Balance		1.50		2		<u> </u>		125	
0100	Fund Balance - September 1 (Beginning)		(*:	-	-	*	-			
3000	Fund Balance - August 31 (Ending)	\$		\$		\$	*	\$	(2)	

240 National Breakfast and Lunch Program		244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang Acquisition	272 M edicaid Admin. Claim MAC	283 IDEA, Pt. B ARRA Formula	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives
	1,342,277 39,718 860,195 2,242,190	\$ - 38,557 38,557	\$ - 113,655 113,655	\$ 7,414 7,414	\$ -	\$ -	\$ -	\$
	÷	37,912 345 300	103,398 6,109 915 3,233	3,769 3,375 270	# # #	# ~ 51 w		8 8 8
	2,116,709	6 9 87	3,233 = =	-	= = = = = = = = = = = = = = = = = = = =	ਦ ਵ ਜ਼	2 4	
	4,985	2	£	38 38 32	a 5	± 1. 2	.e.	8 8 8
	4,965	*	50 20	시간 기술	ū	B	\ ₩ }	9
_	2,121,694	38,557	113,655	7,414	= = = = = = = = = = = = = = = = = = = =	•		= =
	120,496	3	₹2	1	3	Ti di		4
_	793,772	*				Ş <u>————————————————————————————————————</u>		
\$	914,268	\$ =	\$ -	\$	\$ -	\$ -	\$ -	\$ -

SANTA FE INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2015

Data Control Codes		Stu Suc	404 Student Success Initiative		410 Instructional Materials Allotment		458 SSA-Purch. Alliance CO-OP		461 Campus Activity Funds	
-	REVENUES:									
5700	Total Local and Intermediate Sources	\$	979	\$	5	\$	133,468	\$	1,135,078	
5800	State Program Revenues		721		420,405		2		<u> </u>	
5900	Federal Program Revenues		5745		= ==			_	*	
5020	Total Revenues		•		420,405		133,468	_	1,135,078	
	EXPENDITURES:									
C	Current:									
0011	Instruction		241		420,405		-		*	
0013	Curriculum and Instructional Staff Development		3.00		8		5		27	
0021	Instructional Leadership		8.5		· 5				3	
0023	School Leadership				<u></u>				8	
0031	Guidance, Counseling and Evaluation Services		200		₩.		-		9	
0035	Food Services				€		=		*	
0036	Extracurricular Activities		: # 2		8		=		1,116,198	
0041	General Administration		S#6		- 5		133,468		-	
0051	Facilities Maintenance and Operations				-		2		-	
0061	Community Services		3#3		2		-		3	
Ir	ntergovernmental:									
0093	Payments to Fiscal Agent/Member Districts of SSA		(12)		====		-	_		
6030	Total Expenditures		(19)		420,405		133,468	_	1,116,198	
1200	Net Change in Fund Balance		-		- 4		Ξ.		18,880	
									303,012	
0100	Fund Balance - September 1 (Beginning)	-)				_	303,012	
3000	Fund Balance - August 31 (Ending)	\$	<u> </u>	\$	<u> </u>	\$	5	\$	321,892	

-							
	499		Total				
Otl	her Local	1	Vonmajor				
S	Special	Go	vernmental				
Reve	nue Funds		Funds				
\$	(#E	\$	2,610,823				
	7,943		468,066				
	1/5		2,176,813				
	7,943		5,255,702				
S							
	1.79		1,161,350				
	3,805		221,240				
	1,101	3,765					
	100	12,523					
	1,130	167,94					
	-		2,116,709				
	10		1,116,198				
	-		133,468				
	1.007		4,985				
	1,807		1,807				
	16.		176,339				
	7,943		5,116,326				
	×		139,376				
	93,912		1,190,696				
\$	93,912	\$	1,330,072				

SANTA FE INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2014

Data		_	04		211		224 IDEA - Part B		225
Data	1		Title IV		EA I, A				A - Part B
Contro	01		& Drug		Improving		Formula		eschool
Codes		Free S	Free Schools		Basic Program				
-	REVENUES:								
5700	Total Local and Intermediate Sources	\$	8	\$	•	\$	*	\$	250
5800	State Program Revenues		=		~		(40)		
5900	Federal Program Revenues	-	*		368,004	-	818,258	_	28,809
5020	Total Revenues			-	368,004		818,258		28,809
	EXPENDITURES:								
C	Current:								
0011	Instruction		=		359,624		260,357		28,809
0013	Curriculum and Instructional Staff Development		Ħ		6,596		192,991		
0021	Instructional Leadership		5		85		735		•
0023	School Leadership		-		746		600		-
0031	Guidance, Counseling and Evaluation Services				953		220,183		-
0035	Food Services		æ		2. 11 2		(#)i		3,00
0036	Extracurricular Activities		#		*		5 \$ 3		
0041	General Administration				750		35/2		•
0053	Data Processing Services		-		25		-		
0061	Community Services		=				190		-
II	ntergovernmental:								
0093	Payments to Fiscal Agent/Member Districts of SSA					_	143,392	_	
6030	Total Expenditures		it.		368,004		818,258		28,809
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				•		=		0.00
	OTHER FINANCING SOURCES (USES):								
7915	Transfers In			_			(*)		
1200	Net Change in Fund Balance		2		:=:		(4)		-
0100	Fund Balance - September 1 (Beginning)		<u> </u>			-	- 20	-	- S
3000	Fund Balance - August 31 (Ending)	\$	2	\$		\$	148	\$	

226 IDEA - Part B Discretionary	240 National Breakfast and Lunch Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang Acquisition	272 M edicaid Admin. Claim M A C	289 Other Federal Special Revenue Funds	388 Innovative Education Grants	
\$ - 105,779 105,779	\$ 1,369,071 49,838 861,794 2,280,703	\$ - 37,087 37,087	\$ - 120,992 120,992	10,838	6,802	\$ -	\$ m	
105,779	# # # #	35,987 625 - 75 400	106,817 4,932 1,843	991 8,189 908 750	6,802	*	2 5 2 2	
98 38 34 36 5	2,191,578		6,669	- - - - - -	* * * *		8 8 9 9	
105,779	2,191,578	37,087	120,992	10,838	6,802			
	3,935 93,060 700,712	<u>*</u>	-					
\$ -	\$ 793,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

		3	90	39	97	40)4		410
Data		(LEP)	Early	Adva	nced	Stu	dent	Ins	tructional
Contro	I	Chile	lhood	Place	ment	Suc	cess	M.	l aterials
Codes		Summ	er Prog.	Incer	ntives	Initi	ative	Α	llotment
	REVENUES:								
5700	Total Local and Intermediate Sources	\$	=	\$	3 ₹?	\$		\$	**
5800	State Program Revenues		77		25.0		3		773,354
5900	Federal Program Revenues				127		-	-	
5020	Total Revenues				-			_	773,354
	EXPENDITURES:								
C	urrent:								
0011	Instruction		=		121				773,354
0013	Curriculum and Instructional Staff Development		=:		×:		-		:=:
0021	Instructional Leadership		#		€0		-		
0023	School Leadership				(- 1)		(=		-
0031	Guidance, Counseling and Evaluation Services				8		=		-
0035	Food Services		-		-		_		
0036	Extracurricular Activities General Administration								-
0041 0053			7.						
0033	Data Processing Services Community Services		2		34		2		120
	tergovernmental:								
0093	Payments to Fiscal Agent/Member Districts of SSA		- 2				- 2		120
	-	-		+		-		-	773,354
6030	Total Expenditures							_	773,334
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures		=		≅				: : ::::
	OTHER FINANCING SOURCES (USES):								
7915	Transfers In		2		14		12		:40
1200	Net Change in Fund Balance		¥		•		8		120
0100	Fund Balance - September 1 (Beginning)	s 						_	
3000	Fund Balance - August 31 (Ending)	\$	*	\$	8.	\$	8	\$	[\$]

Kinder and I Gra	rgarten	Othe Spe	29 r State ecial e Funds	1	458 A-Purch. Alliance CO-OP		461 Campus Activity Funds	:	499 her Local Special enue Funds		Total Nonmajor overnmental Funds
\$	5 2 5	\$	16 (16) H	\$	140,449	\$ 	1,077,918 29 - 1,077,947	\$	15,921 5,559 - 21,480	\$ 	2,603,359 828,780 2,358,363 5,790,502
	2 X X X X X X X X X X X X X X X X X X X	14 24 25 24 24 25 26 26 26 26 26 26 26 26 26 26 26 26 26			140,449		1,029,948		427 1,670 324 420 410 - 540 125 17,564		1,672,145 215,003 10,697 2,591 222,677 2,191,578 1,029,948 147,658 125 17,564
	- E - E - E - E			-	140,449	=	1,029,948		21,480	=	143,392 5,653,378 137,124
		-	9	_			47,999 255,013	_	93,912	: <u> </u>	3,935 141,059 1,049,637
\$		\$	-	\$		\$	303,012	\$	93,912	\$	1,190,696

			04		211		224		225
Data			Title IV		EA I, A		A - Part B		A - Part B
Control			Drug		proving	F	ormula	Pr	eschool
Codes		Free S	chools	Basic	Program				
1	REVENUES:			_		_		da .	
5700	Total Local and Intermediate Sources	S	3.5	\$	12/2	\$	ä	\$	
5800	State Program Revenues		\ <u>=</u>		401.660		012 504		24,158
5900	Federal Program Revenues	-	/	-	481,669	-	812,594	_	
5020	Total Revenues		100	_	481,669		812,594		24,158
	EXPENDITURES:								
_	urrent:				458,706		312,200		23,773
0011	Instruction		15		12,127		184,144		385
	Curriculum and Instructional Staff Development		-		9,575		1,545		303
	Instructional Leadership		-		9,575		1,545		14
0023	School Leadership		5		1,261		199,251		12
	Guidance, Counseling and Evaluation Services		: ::::::::::::::::::::::::::::::::::::		1,201		2,345		-
0034			3				540		-
	Food Services				-				ě
	Extracurricular Activities				-		\$\$		41
0041	General Administration		-				100		
	Facilities Maintenance and Operations Community Services		<u>=</u>		_				*
0061									
	apital Outlay:		-		1023		843		*
0081	•								
	itergovernmental:				100		113,109		
0093	Payments to Fiscal Agent/Member Districts of SSA			-	101 660	-		-	24,158
6030	Total Expenditures	-			481,669	-	812,594	-	24,136
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures		; *):	_		-		_	
	OTHER FINANCING SOURCES (USES):								
7915	Transfers In		-			_		_	
7080	Total Other Financing Sources (Uses)					_	•	_	
1200	Net Change in Fund Balance		Ξ.,		¥		ē.		·
0100	Fund Balance - September 1 (Beginning)		*			-		_	-
3000	Fund Balance - August 31 (Ending)	\$	-	\$		\$	*)	\$	

240 Nation Breakfas Lunch Pro	nal t and	Cai Tec	244 reer and chnical -	ES Trai	255 EA II,A ning and cruiting	Title Englis	263 HI, A sh Lang. disition	Adn	272 ledicaid nin. Claim MAC	Othe S _I	289 r Federal pecial nue Funds	Inno Edu	388 ovative leation rants	(LEF Chi	390 P) Early Idhood ner Prog.
\$ 1,360		\$	*****	\$	*	\$		\$	141	\$	<u>5</u>	\$	ė	\$	8 4 8
	9,156 1,091		39,198		124,332		9,502		6,741		*:		·		Ne:
	1,225		39,198	_	124,332		9,502		6,741	-	*				10
	,		37,336		103,982		6,050				(4)		ž		:=
			1,752		13,555		3,402				(*))		*		2.5
	2		110		1,219		50		6,741		(意以		5		1.5
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	98		:⊛:		721		-		•		-		-		•
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2,198	8,983		•		12		-		-		(#)		37		= =
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2,198	8,983		39,198		124,332		9,502	_	6,741			-	•		
42	2,242		:¥:	-				-	-	-			8/	-	<u> </u>
	350		19				15.		141		-				
	180	_	(e)		:•:		-	_		1	-				*
42	2,242		: e:		(*)		-		-		121		: = 3		×
65	8,470	_		_	-		:=/	=	-ye	-	<u> </u>				-
\$ 70	0,712	\$	7	\$		\$		\$	-	\$	5341	\$	196	\$	#

			97		404		409		410
Data			anced		udent	_	h School		tructional
Control			ement		iccess		mpletion		1 aterials
Codes		Ince	ntives	Ini	tiative	and	Success	A	llotment
	REVENUES:								
5700	Total Local and Intermediate Sources	\$	=	\$		\$	2€0	\$	195
5800	State Program Revenues		-		19,649		17,936		210,129
5900	Federal Program Revenues			20-11-					
5020	Total Revenues		<u>*</u>		19,649		17,936		210,129
	EXPENDITURES:								
C	urrent:								
0011	Instruction		7		18,342		17,936		210,129
0013	Curriculum and Instructional Staff Development		*		•		-		2
0021	Instructional Leadership		-				949		=
0023	School Leadership		#		1,307				*
003 I			-		(**)				₹:
0034	Student (Pupil) Transportation		-		•		170		
0035	Food Services		-		•		-		_
	Extracurricular Activities		-		(a)		-		-
0041	General Administration		-		:•		-		-
0051	Facilities Maintenance and Operations		-		(**)				
0061	Community Services		-				(2)		=
	apital Outlay:								
0081	Facilities Acquisition and Construction		-		(*)				5.
In	itergovernmental:								
0093	Payments to Fiscal Agent/Member Districts of SSA				3.00				
6030	Total Expenditures		-		19,649	-	17,936		210,129
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	S			141			-	-
	OTHER FINANCING SOURCES (USES):								
7915	Transfers In				3.5.		•		-
7080	Total Other Financing Sources (Uses)		*	-	97.	-	: <u>*</u> :		
1200	Net Change in Fund Balance		*		=		:=:		
0100	Fund Balance - September 1 (Beginning)	1)	-	_			•	-	
3000	Fund Balance - August 31 (Ending)	\$		\$		\$	<u> </u>	\$	8

41: Kinders and Pi Grai	garten re-K	Oth S ₁	429 er State pecial uue Funds	SSA-I Allia	58 Purch ance -OP		461 Campus Activity Funds	Other Spe	80 · Local ecial se Funds	Ed	493 ta Fe TX ucation indation		494 BP Grant		Total Nonmajor overnmental Funds
\$	-	\$	8 ≠ 3	\$		\$	1,222,257	\$	191	\$	26,488	\$	865,520	\$	3,475,243
•	*	_	255,234		*		-		80		1,717		-		543,821
	-		:#:		*				357	-	¥	_		_	2,339,285
	-		255,234	-		=	1,222,257	/:	-	-	28,205		865,520		6,358,349
			209,778				_		21		ie.		프		1,398,232
	*		30,784				7. 2		(2) (4)		2				246,149
	=		10,446				2		= 0		·		-		29,686
	ਗ ਬੁ		2,858		-		-		180				7		4,165
			2,000		-		-		: * /		ē		ĕ		201,233
	247		7.0				8		-		54		771,158		773,503
	-		(*)		•		<u>u</u>		546		34.1		€		2,198,983
			-		14.7		1,230,196		196				Ħ		1,230,196
	-		S#3		18,919		-		:::5		· ·		2		23,774
	3457		1,368		200		=		550		•		2		1,368
	(4)		E#2				¥.		-		28,205		-		28,205
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			0.00		3943						(a)				113,109
			255,234	(====	18,919		1,230,196				28,205		771,608		6,249,053
	186		. 14		(18,919)	-	(7,939)				**	_	93,912	=	109,296
					18,919		ā				:=		2		18,919
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	**		<u>a</u> :			N.	(7,939)			111.5	•		93,912		128,215
_			¥		*		262,952				<u> </u>		- 91	_	921,422
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		204		21	11		224
Data		ESEA Title	e IV	ESEA	A I, A	IDE.	A - Part B
Control		Safe & D	rug	Impre	oving	F	ormula
Codes		Free Scho	_	-	rogram		
	REVENUES:						
5700	Total Local and Intermediate Sources	\$		\$	223	\$	-
5800	State Program Revenues						-
5900	Federal Program Revenues		-		366,634	V	763,293
5020	Total Revenues		-		366,634		763,293
	EXPENDITURES:						
_	urrent:						
1100	Instruction		-		333,388		292,220
0013	Curriculum and Instructional Staff Development		-		18,707		192,295
0021	Instructional Leadership		-		11,690		6,999
)023	School Leadership		•		378		5,206
0031	Guidance, Counseling and Evaluation Services		-		2,471		132,139
)034	Student (Pupil) Transportation		-		-		3,586
035	Food Services		-		-		-
036	Extracurricular Activities		-				
0041 0053	General Administration Data Processing Services		_		_		
)053)061	Community Services		_				<u> </u>
	apital Outlay:						
0081	Facilities Acquisition and Construction				_		1
	tergovernmental:						
	Payments to Fiscal Agent/Member Districts of SSA		: -				130,848
	-	-		***************************************	366,634	*********	763,293
6030	Total Expenditures	- 4600000000			700,034	-	103,273
200	Net Change in Fund Balance		-		94		*
100	Fund Balance - September 1 (Beginning)	\$2.4	_			-	
3000	Fund Balance - August 31 (Ending)	\$		S	2	\$	٥

	225 A - Part B eschool	Br	240 National Breakfast and Lunch Program		244 Career and Technical - Basic Grant		d ESEA II, A Title III, A Title XIV - Training and English Lang. ARRA State		RRA State	M Adm	272 edicaid in, Claim MAC		287 dueation obs Fund		
\$	*	\$	1,256,221 37,589	\$	(2) (4)	\$	(#)	\$	-	\$	± =	\$: # : #	\$:#X
ere ceres	46,576		809,931		40,308	_	185,572	-	4,501	_	181,561		7.645	,	738,579
	46,576	Trains	2,103.741		40,308	-	185,572	3	4,501	-	181,561	88 G	7,645	-	738,579
	46,366		=		37,621		147,345		3,451		æ		(6)		738,579
	210		(-		785		27,352		1,025				396		3=3
	196		A:#2		943		5,734		25		*		7,645		7.0
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	320		2,043,759		320				÷		*:		396		·
	6.46		300		(*)		*				180		3.00		370
	300		\ , = 2		(**)		4,147		75		2.5		5 <u>±</u> 5		
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					*						181,561	e-casa			
	46,576		2,043,759		40,308	-	185,572		4,501	-	181,561		7,645		738,579
	*		59.982		2		120	K)	090		(#)		·		œ
			598,488	-				1		-	7 4 5			-	4
\$	91	Ş	658,470	\$	ž	\$	12	\$	48	\$: F	\$	*	\$	la la

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Data Control		S	289 or Federal pecial	Inno Educ	88 vative	(LEP Chil	90 Early dhood	Adv Plac	997 vaneed cement
Cours		Reve	nue Funds	Gr	ants	Summ	er Prog.	Ince	entives
	REVENUES:	_							
5700	Total Local and Intermediate Sources	\$	=	\$	₹£.	\$	-	\$	
5800	State Program Revenues		4.700		**		: <u>₩</u>);		(
5900	Federal Program Revenues		4.682						
5020	Total Revenues		4,682	:((((())))					
	EXPENDITURES:								
_	urrent:		ov mana						
0011	Instruction		1,110		-		-		
0013	Curriculum and Instructional Staff Development		•				•		3.00
0021	Instructional Leadership		0.5				•		87.
0023	School Leadership		(#S		28 22		-		175
0031	Guidance, Counseling and Evaluation Services		(55) (36)				-		-
0034 0035	Student (Pupil) Transportation Food Services		020		-				_
0036	Extracurricular Activities		-		-		-		_
0041	General Administration		2000		-		-		_
0053	Data Processing Services		3,572				E		_
0061	Community Services				-				-
	apital Outlay:								
0081	Facilities Acquisition and Construction		576		ā		-		270
In	ntergovernmental:								
0093	2								+:
6030	Total Expenditures		4,682		5		2		349
1200	Net Change in Fund Balance		120		2		-		2
0100	Fund Balance - September I (Beginning)					****			.,
3000	Fund Balance - August 31 (Ending)	\$		\$		\$	-	5	*

	404 Student Success Initiative	Co	409 gh School ompletion d Success	N	410 structional Materials sillotment		411 echnology Allotment	an	415 dergarten d Pre-K Grants		429 ther State Special enue Funds		461 Campus Activity Funds	ľ	493 Inta Fe TX Education oundation
\$	69,444	\$	36,393	\$ 	57,968	\$	4,305	\$	• • • • •	\$	238,242	\$	900,890	\$	31,090 2,169 - 33,259
	68,974 470		14,896 21,497		57,968		17,555 98,884				164,800 72,548 809				<u>u</u>
	950										*		7.80		37
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_	69,444		36,393	_	57,968	_	116,439				238,242		849,364		33,259
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\$	3	\$	123	\$, <u>\$</u>	\$	2	\$	7 2 /	\$		\$	262,952	\$	ŝ

		494		Total
Data		BP	1	Vonmajor
Control		Grant	Go	vernmental
Codes				Funds
REVENUES:				3400
5700 Total Local and Intermediate Sources	\$	532,793	\$	2,720,994
5800 State Program Revenues		-		446,110
5900 Federal Program Revenues		-		3,149,282
5020 Total Revenues	2 5	532,793	-	6,316,386
EXPENDITURES:				
Current:				1.004.002
0011 Instruction		(152) 1007		1,924,273
0013 Curriculum and Instructional Staff Development				433,773 33,845
0021 Instructional Leadership		1000		5,584
0023 School Leadership				136,563
0031 Guidance, Counseling and Evaluation Services 0034 Student (Pupil) Transportation		1/21		3,586
0035 Food Services		26		2,043,759
0036 Extracurricular Activities		594 594		849,364
0041 General Administration		100		4,147
0053 Data Processing Services		390		3,572
0061 Community Services		((*)		33,344
Capital Outlay:				
0081 Facilities Acquisition and Construction		532,793		532,793
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	:67	_	312,409
6030 Total Expenditures		532,793	_	6,317,012
1200 Net Change in Fund Balance		(*:		(626)
0100 Fund Balance - September 1 (Beginning))		-	922,048
3000 Fund Balance - August 31 (Ending)	\$:#:	\$	921,422

Question 12

Question 12: Property owners are paying more taxes. Why are we paying more taxes when the tax rate has not changed? Review the Property Taxes, Levied for General Purposes page in the audit (Exhibit B-1). Notice how much the taxes levied have increased since 2014. Property values increased, but the tax rate has not changed. Where do I go to see the current and past tax rates? On the district webpage is a link to the tax office at https://www.sfisd.org/Domain/35. Note the tax rate for 2016, 2017 and 2018 have remained constant.

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF A CTIVITIES FOR THE YEAR ENDED JUNE 30, 2017

Net (Expense) Revenue and Changes in Net

Data				Program	Revenues		Changes in Net Position
Control		10		3	4		6
					Operating		Primary Gov.
Codes				Charges for	Grants and		Governmental
		Expenses		Services	Contributions		Activities
Primary Government:							
GOVERNMENTAL ACTIVITIES:							
11 Instruction	\$	24,125,231	\$	343,622	\$ 2,524,189	\$	(21,257,420)
12 Instructional Resources and Media Services		353,692			19,347		(334,345)
13 Curriculum and Staff Development		1,605,932		-	324,384		(1,281,548)
21 Instructional Leadership		679,414		=	38,256		(641,158)
23 School Leadership		2,231,479		=	126,207		(2,105,272)
31 Guidance, Counseling and Evaluation Services	8	1,256,243		*	147,116		(1,109,127)
32 Social Work Services		65,184			790		(64,394)
33 Health Services		393,473		2	22,230		(371,243)
34 Student (Pupil) Transportation		2,547,052		2	137,364		(2,409,688)
35 Food Services		2,713,246		1,456,246	641,977		(615,023)
36 Extracurricular Activities		2,587,150		1,225,613	42,243		(1,319,294)
41 General Administration		2,407,327		290,448	79,448		(2,037,431)
51 Facilities Maintenance and Operations		6,373,969		40,421	540,347		(5,793,201)
52 Security and Monitoring Services		590,343		2	36,272		(554,071)
53 Data Processing Services		863,300		*	38,398		(824,902)
61 Community Services		126,680			8,358		(118,322)
72 Debt Service - Interest on Long Term Debt		2,298,902		8	1,210,121		(1,088,781)
73 Debt Service - Bond Issuance Cost and Fees		675,541		2	02		(675,541)
93 Payments related to Shared Services Arrangem	nents	95,910		×	26,748		(69,162)
[TP] TOTAL PRIMARY GOVERNMENT:	\$	51,990,068	\$	3,356,350	\$ 5,963,796	-	(42,669,922)
Data	=		=			= -	,,,,,,
Control							
0000	ieral Rever	nues:					
MT	Propos	ty Taxes, Lev	ind 4	Can Can area! Du	****		12 650 427
DT		ty Taxes, Lev					13,659,427
		- Formula Gran		or Deot Servi	ce		4,766,949
		- Formula Graf d Contribution		t Dant-Istad			21,371,700
			S n	ot Restricted			455,517
		t Earnings	.1 T				272,134
	viiscellan	eous Local and	d In	termediate Re	venue	_	283,060
TR Tot	tal Genera	l Revenues				_	40,808,787
CN		Change in N	et P	osition			(1,861,135)
NB Net	Position -	Beginning					24,471,263
NE Net	Position	Ending				\$	22,610,128

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF A CTIVITIES FOR THE TEN MONTHS ENDED JUNE 30, 2016

Net (Expense) Revenue and Changes in Net

D.:				Program	Reve	nues	Changes in N Position	
Data		1		3		4		6
Control						Operating		Primary Gov.
Codes				Charges for		Grants and	(Governmental
		Expenses		Services	C	Contributions		Activities
Primary Government:								
GOVERNMENTAL ACTIVITIES:								
11 Instruction	\$	21,754,659	\$	251,079	\$	2,571,012	\$	(18,932,568)
12 Instructional Resources and Media Services		274,990		£		20,914		(254,076)
13 Curriculum and Staff Development		1,322,479		2		327,115		(995,364)
21 Instructional Leadership		426,885		*		35,513		(391,372)
23 School Leadership		2,156,870		≅.		176,141		(1,980,729)
31 Guidance, Counseling and Evaluation Services		1,220,723		5		195,567		(1,025,156)
32 Social Work Services		98,898		2:		8,680		(90,218)
33 Health Services		377,183		=		29,376		(347,807)
34 Student (Pupil) Transportation		2,159,011				156,022		(2,002,989)
35 Food Services		2,469,388		1,380,629		905,434		(183,325)
36 Extracurricular Activities		2,148,721		889,778		53,692		(1,205,251)
41 General Administration		1,946,757		128,154		105,534		(1,713,069)
51 Facilities Maintenance and Operations		5,060,513		18,754		200,928		(4,840,831)
52 Security and Monitoring Services		527,252		-		50,901		(476,351)
53 Data Processing Services		719,263		=		45,887		(673,376)
61 Community Services		102,979		12		13,184		(89,795)
72 Debt Service - Interest on Long Term Debt		2,203,966		=		1,711,671		(492,295)
73 Debt Service - Bond Issuance Cost and Fees		2,500		-		•		(2,500)
93 Payments related to Shared Services Arrangement	s	208,165	_		_	76,232		(131,933)
[TP] TOTAL PRIMARY GOVERNMENT:	\$	45,181,202	\$	2,668,394	\$	6,683,801		(35,829,007)
Data			_		_			
Control Codes General	Reve	niiec.						
Taxe		nucs.						
		rty Taxes, Levi	ied	for General Pu	rpos	es		12,300,792
DT I	rope	rty Taxes, Levi	ied	for Debt Servi	ice			4,433,178
SF State	e Aid	- Formula Gran	nts					21,870,284
GC Gran	ts an	d Contribution	s n	ot Restricted				354,669
IE Inve	stmer	nt Earnings						112,446
		eous Local and	d In	termediate Re	venu	ıe		257,727
TR Total C	Genera	al Revenues					_	39,329,096
CN		Change in N	et D	Position			_	3,500,089
		•	ot I	OSITIO!!				
NB Net Pos	ition -	- Beginning					_	20,971,174
NE Net Pos	ition-	-Ending					\$	24,471,263

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE YEAR ENDED AUGUST 31, 2015

Data

Control

Program Revenues

Net (Expense) Revenue and Changes in Net Position б Operating Primary Gov. Grants and Governmental

Codes		Expenses		Charges for Services	(Grants and Contributions	Governmental Activities
Primary Government:							
GOVERNMENTAL ACTIVITIES:							
11 Instruction	\$	21,060,156	\$	337,685	\$	2,114,092	\$ (18,608,379)
12 Instructional Resources and Media Services		320,112				14,614	(305,498)
13 Curriculum and Instructional Staff Development		1,214,216		*		268,821	(945,395)
21 Instructional Leadership		446,364		923		22,271	(424,093)
23 School Leadership		2,063,275				115,123	(1,948,152)
31 Guidance, Counseling and Evaluation Services		1,225,670		(#S		219,196	(1,006,474)
32 Social Work Services		122,363		•		7,567	(114,796)
33 Health Services		366,567		-		19,388	(347,179)
34 Student (Pupil) Transportation		2,127,824		97,613		97,751	(1,932,460)
35 Food Services		2,376,278		1,395,885		904,285	(76,108)
36 Extracurricular Activities		2,408,227		1,210,293		38,338	(1,159,596)
41 General Administration		1,986,464		•		68,438	(1,918,026)
51 Facilities Maintenance and Operations		4,900,751		66,967		134,151	(4,699,633)
52 Security and Monitoring Services		458,264				27,548	(430,716)
53 Data Processing Services		890,396		=		28,267	(862,129)
61 Community Services		98,273		-		6,889	(91,384)
72 Debt Service - Interest on Long Term Debt		2,539,242		-		1,685,779	(853,463)
73 Debt Service - Bond Issuance Cost and Fees		140,591		€		4	(140,591)
93 Payments related to Shared Services Arrangements		1,762,394	·	134,936		176,339	(1,451,119)
[TP] TOTAL PRIMARY GOVERNMENT:	\$	46,507,427	\$	3,243,379	\$	5,948,857	(37,315,191)
Data Control Codes General F Taxes:		ues:					
		tv Taxes. Lev	ied	for General Pu	mos	ses	11,731,785
	•			for Debt Servi	_		4,460,170
		Formula Gran		10. 200. 50			20,677,048
		l Contribution		ot Restricted			161,470
		t Earnings		01140111111			80,470
			d In	termediate Re	ven	ue	36,772
TR Total G	enera	l Revenues					37,147,715
CN		Change in N	et P	osition			(167,476)
NB Net Posit	ion -	Beginning					25,471,653
		djustment - GA	ASB	68			(4,333,003)
NE Net Posit		•					\$ 20,971,174

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE YEAR ENDED AUGUST 31, 2014

Net (Expense) Revenue and Changes in Net Position
6 Primary Gov.
0 1

Data 1	Data					Program Revenues				Position	
Primary Covernments			ř –			3		4		6	
Expenses Expenses Services Contributions Contributio								Operating		Primary Gov.	
Primary Government: GOVERNMENTAL ACTIVITIES: \$ 20,940,248 \$ 354,390 \$ 2,567,328 \$ (18,018,530) \$ 12 Instruction \$ 20,940,248 \$ 354,390 \$ 2,567,328 \$ (18,018,530) \$ 12 Instructional Resources and Media Services \$ 328,254 \$ \$ \$ 14,499 \$ (313,755) \$ 13 Curriculum and Instructional Staff Development \$ 1,180,355 \$ \$ \$ 255,456 \$ (924,899) \$ 1,500,369 \$ \$ \$ \$ \$ (18,028,390) \$ 3,330 \$ 3,43	Codes					Charges for		Grants and		Governmental	
COVERNMENTAL ACTIVITIES: \$ 20,940,248 \$ 354,390 \$ 2,567,328 \$ (18,018,755) Instructional Resources and Media Services \$ 328,254 -			Ex	penses		Services	C	Contributions		Activities	
1 Instruction	Primary Government:										
12 Instructional Resources and Media Services 328,254 - 14,499 (313,755) (324,899) (31 Instructional Exadership 373,097 - 26,330 (346,767) (346,767) (346,767) (352,839) (346,767) (352,839) (36,767) (362,839) (36,767) (362,839) (36,767) (362,839) (362,768) (3	GOVERNMENTAL ACTIVITIES:										
13 Curriculum and Instructional Staff Development 1,180,355 255,456 (924,899) 21 Instructional Leadership 373,097 26,330 (346,767) 3 School Leadership 1,960,369 97,530 (1,862,839) 31 Guidance, Counseling and Evaluation Services 1,089,530 263,024 (826,506) 32 Social Work Services 134,172 8,279 (125,883) 33 Health Services 348,378 17,764 (330,614) 34 Student (Pupil) Transportation 1,936,136 240,325 91,036 (1,604,775) 35 Food Services 2,391,373 1,364,944 911,632 (114,797) 36 Extracurricular Activities 2,541,600 1,167,480 36,231 (1,337,889) 41 General Administration 1,881,468 70,762 (1,810,706) 51 Facilities Maintenance and Operations 5,163,398 10,565 130,934 (5,021,899) 52 Security and Monitoring Services 485,769 525,235 (796,105) 52 Security and Monitoring Services 821,340 225,235 (796,105) 61 Community Services 821,340 225,235 (796,105) 72 Debt Service - Interest on Long Term Debt 2,726,628 1,705,698 (1,020,930) 73 Debt Service - Bond Issuance Cost and Fees 3,000 -	11 Instruction	9	\$ 2		\$	354,390	\$	2,567,328	\$		
21 Instructional Leadership 373,097 - 26,330 (346,767) (350,001 Leadership 1,960,369 - 97,530 (1,862,839) (1,862,839) (346,767) (1,862,839) (346,767) (326,839) (346,839	12 Instructional Resources and Media Services					€ E		14,499		(313,755)	
2.5 School Leadership 1,960,369 - 97,530 (1,862,839) 31 Quidance, Counseling and Evaluation Services 1,089,530 - 263,024 (826,506) 32 Social Work Services 134,172 - 8,279 (125,893) 33 Health Services 348,378 - 117,64 (330,614) 34 Student (Pupil) Transportation 1,936,136 240,325 91,036 (1,604,775) 35 Food Services 2,391,373 1,364,944 911,632 (114,797) 36 Extracurricular Activities 2,541,600 1,167,480 36,231 (1,337,889) 16 General Administration 1,881,468 - 70,762 (1,810,706) 15 Facilities Maintenance and Operations 5,163,398 10,565 130,934 (5,021,889) 15 Facilities Maintenance and Operations 5,163,398 10,565 130,934 (5,021,889) 15 Facilities Maintenance and Operations 485,769 - 25,480 (460,289) 15 Facilities Maintenance and Operations 5,163,398 10,565 130,934 (5,021,889) 10,565	13 Curriculum and Instructional Staff Developm	ent		1,180,355		39					
31 Quidance, Counseling and Evaluation Services 1,089,530 263,024 (826,506) 32 Social Work Services 134,172 8,279 (125,893) 33 Health Services 348,378 17,764 (330,614) 34 Student (Pupil) Transportation 1,936,136 240,325 91,036 (1,604,775) 35 Food Services 2,391,373 1,364,944 911,632 (114,797) 36 Extracurricular Activities 2,541,600 1,167,480 36,231 (1,337,889) 41 General Administration 1,881,468 70,762 (1,810,706) 51 Facilities Maintenance and Operations 5,163,398 10,565 130,934 (5,021,899) 52 Security and Monitoring Services 485,769 25,480 (460,289) 32 Data Processing Services 821,340 25,235 (796,105) 32 Data Processing Services 124,151 7,184 (116,967) 37 Debt Service - Interest on Long Term Debt 2,726,628 1,705,698 (1,020,930) 37 Debt Service - Bond Issuance Cost and Fees 3,000 2 143,392 (1,202,562) (1,202,562) [TP] TOTAL PRIMARY GOVERNMENT: \$ 45,775,220 \$ 3,137,704 \$ 6,397,794 (36,239,722) (1,202,562) [TP] TOTAL PRIMARY GOVERNMENT: \$ 45,775,220 \$ 3,137,704 \$ 6,397,794 (36,239,722) (1,202,562)						(1961)				, , ,	
134,172						(-		97,530			
33 Health Services 348,378 17,764 (330,614)	31 Guidance, Counseling and Evaluation Service	es		1,089,530		集		263,024		(826,506)	
Student (Pupil) Transportation	32 Social Work Services					1943		8,279		, , ,	
1,002,713						(-					
1,337,889 1,347,889 1,167,480 36,231 (1,337,889) 1,361,480 36,231 (1,337,889) 1,361,480 36,231 (1,337,889) 1,361,480 36,231 (1,337,889) 1,361,480 36,231 (1,317,889) 1,361,581,481 (1,337,889) 1,365 130,934 (5,021,899) 1,362,480 (460,289) 1,362,480 (460,289) 1,362,480 (460,289) 1,361,480 1,361,						,					
Ceneral Administration	35 Food Services					1,364,944		911,632		(114,797)	
Security and Monitoring Services	36 Extracurricular Activities			2,541,600		1,167,480		36,231		, , , , ,	
52 Security and Monitoring Services 485,769 25,480 (460,289) 53 Data Processing Services 821,340 25,235 (796,105) 61 Community Services 124,151 7,184 (116,967) 72 Debt Service - Interest on Long Term Debt 2,726,628 1,705,698 (1,020,930) 73 Debt Service - Bond Issuance Cost and Fees 3,000 - (3,000) 73 Payments to Fiscal Agent/Member Districts of SSA 1,345,954 - 143,392 (1,202,562) [TP] TOTAL PRIMARY GOVERNMENT: \$45,775,220 \$3,137,704 \$6,397,794 (36,239,722) Data Control Codes Control Codes General Revenues: Taxes: MT Property Taxes, Levied for General Purposes 11,062,713 DT Property Taxes, Levied for Debt Service 4,339,558 SF State Aid - Formula Grants 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings 81,050	41 General Administration					22				(1,810,706)	
Data Control Codes	51 Facilities Maintenance and Operations					10,565		130,934			
124,151	52 Security and Monitoring Services					3.00		25,480		(460,289)	
72 Debt Service - Interest on Long Term Debt 2,726,628 - 1,705,698 (1,020,930) 73 Debt Service - Bond Issuance Cost and Fees 3,000 - 143,392 (3,000) 93 Payments to Fiscal Agent/Member Districts of SSA 1,345,954 - 143,392 (1,202,562) [TP] TOTAL PRIMARY GOVERNMENT: \$ 45,775,220 \$ 3,137,704 \$ 6,397,794 (36,239,722) Data Control Codes General Revenues: Taxes: MT Property Taxes, Levied for General Purposes 11,062,713 DT Property Taxes, Levied for Debt Service 4,339,558 SF State Aid - Formula Grants 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings 81,050 MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	53 Data Processing Services					279		,		. , ,	
Taxes: MT Property Taxes, Levied for General Purposes 11,062,713	61 Community Services			124,151		121		7,184			
93 Payments to Fiscal Agent/Member Districts of SSA 1,345,954 - 143,392 (1,202,562) [TP] TOTAL PRIMARY GOVERNMENT: \$ 45,775,220 \$ 3,137,704 \$ 6,397,794 (36,239,722) Data Control Codes	72 Debt Service - Interest on Long Term Debt					5 - 5		1,705,698		(1,020,930)	
TOTAL PRIMARY GOVERNMENT: \$ 45,775,220 \$ 3,137,704 \$ 6,397,794 (36,239,722)	73 Debt Service - Bond Issuance Cost and Fees			3,000		3.90		(#S)		(3,000)	
Data Control Codes General Revenues: Taxes: MT Property Taxes, Levied for General Purposes DT Property Taxes, Levied for Debt Service SF State Aid - Formula Grants GC Grants and Contributions not Restricted Investment Earnings MI Miscellaneous Local and Intermediate Revenue TR Total General Revenues CN Change in Net Position Net Position - Beginning General Revenues 11,062,713	93 Payments to Fiscal Agent/Member Districts	of SSA		1,345,954	_	:		143,392	_	(1,202,562)	
Control Codes General Revenues: Taxes: MT Property Taxes, Levied for General Purposes DT Property Taxes, Levied for Debt Service 4,339,558 SF State Aid - Formula Grants CC Grants and Contributions not Restricted 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position Net Position - Beginning 25,887,103	[TP] TOTAL PRIMARY GOVERNMENT:		\$ 4	45,775,220	\$	3,137,704	\$	6,397,794	02	(36,239,722)	
Codes General Revenues: Taxes: MT Property Taxes, Levied for General Purposes DT Property Taxes, Levied for Debt Service 4,339,558 SF State Aid - Formula Grants 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings 81,050 MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103		-							12		
Taxes: MT Property Taxes, Levied for General Purposes 11,062,713 DT Property Taxes, Levied for Debt Service 4,339,558 SF State Aid - Formula Grants 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings 81,050 MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	_	eneral Rev	/eniies	·							
MT Property Taxes, Levied for General Purposes 11,062,713 DT Property Taxes, Levied for Debt Service 4,339,558 SF State Aid - Formula Grants 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings 81,050 MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	Codes		CITACO	· ·							
DT Property Taxes, Levied for Debt Service 4,339,558 SF State Aid - Formula Grants 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings 81,050 MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	MT		erty '	Taxes, Levi	ied	for General Pu	rpos	es		11,062,713	
SF State Aid - Formula Grants 19,767,325 GC Grants and Contributions not Restricted 234,835 IE Investment Earnings 81,050 MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	DT									4,339,558	
IE Investment Earnings 81,050 MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	SF		-							19,767,325	
MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	CC	Grants a	nd C	ontribution	s n	ot Restricted				234,835	
MI Miscellaneous Local and Intermediate Revenue 338,791 TR Total General Revenues 35,824,272 CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	IE	Investm	ent E	arnings						81,050	
CN Change in Net Position (415,450) NB Net Position - Beginning 25,887,103	MI				d In	termediate Re	veni	ie			
NB Net Position - Beginning 25,887,103	TR T	otal Gene	eral R	evenues						35,824,272	
NB Net Position - Beginning 25,887,103	CN			Change in N	et P	osition				(415,450)	
		et Position		_						,	
NE Net Position - Ending \$ 25,471,653		1 0011101	50	D							
	NE N	et Positior	n - En	ding					\$	25,471,653	

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE YEAR ENDED AUGUST 31, 2013

Net (Expense)
Revenue and
Changes in Net
Position

n .			Program Revenues				Position	
Data		1		3	4	0 20	6	
Control					Operating			
Codes		Expenses		Charges for Services	Grants and Contributions		Governmental Activities	
Primary Government:	-						·	
GOVERNMENTAL ACTIVITIES:								
11 Instruction	\$	19,964,734	\$	242,364	\$ 2,154,629	\$	(17,567,741)	
12 Instructional Resources and Media Services		308,159		*	12,505		(295,654)	
13 Curriculum and Staff Development		1,296,727		Ti.	288,499		(1,008,228)	
21 Instructional Leadership		348,319		Ē	42,007		(306,312)	
23 School Leadership		1,907,659		2	86,860		(1,820,799)	
31 Guidance, Counseling and Evaluation Services		983,243		*	233,131		(750,112)	
32 Social Work Services		131,014		=	7,097		(123,917)	
33 Health Services		298,549			13,216		(285,333)	
34 Student (Pupil) Transportation		2,020,403		113,613	999,919		(906,871)	
35 Food Services		2,510,883		1,360,978	880,247		(269,658)	
36 Extracurricular Activities		2,452,764		1,331,668	30,876		(1,090,220)	
41 General Administration		1,820,899		#	56,608		(1,764,291)	
51 Facilities Maintenance and Operations		4,277,081		5,841	110,865		(4,160,375)	
52 Security and Monitoring Services		437,625			20,767		(416,858)	
53 Data Processing Services		432,026		2	14,983		(417,043)	
61 Community Services		131,729		-	6,098		(125,631)	
72 Debt Service - Interest on Long Term Debt		2,749,152		-	1,808,894		(940,258)	
73 Debt Service - Bond Issuance Cost and Fees		158,393		2	*		(158,393)	
93 Payments related to Shared Services Arrangeme	nts	1,411,203		-	113,109		(1,298,094)	
[TP] TOTAL PRIMARY GOVERNMENT:	\$	43,640,562	\$	3,054,464	\$ 6,880,310		(33,705,788)	
Data						2.		
Control Codes Gener	ral Revei	nues:						
	xes:		•	. C C			10,893,172	
MT				for General P				
DT		•		for Debt Serv	rice		4,315,156	
		- Formula Gra					18,632,230	
		d Contribution	ns n	ot Restricted			169,589	
		t Earnings		11 . 35			82,660	
			d Ir	ntermediate Re	evenue	_	58,266	
TR Tota	l Gener	al Revenues					34,151,073	
CN		Change in 1	Vet 1	Position			445,285	
NB Net P	osition -	Beginning					26,408,297	
		Adjustment - see	e No	ote 21			(966,479)	
	osition	ū				\$	25,887,103	
						-		

Net (Expense)

Program Revenues

141,511 \$

46,283

12,759

18,905

87,783

*

1,256,221

1,025,237

Charges for

Services

SANTA FE INDEPENDENT SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE YEAR ENDED AUGUST 31, 2012

Expenses

19,588,348 \$

319,556

268,027

931,332

99,092

282,266

1,733,652

2,149,898

2,199,187

1,530,493

4,006,297

425,373

469,193

134,535

2,789,546

1,462,458

1,797,037

Date

Control

Codes

Primary Government:

21 Instructional Leadership

23 School Leadership

33 Health Services

35 Food Services

32 Social Work Services

34 Student (Pupil) Transportation

51 Facilities Maintenance and Operations

72 Debt Service - Interest on Long Term Debt

52 Security and Monitoring Services

36 Extracurricular Activities

53 Data Processing Services

61 Community Services

41 General Administration

11 Instruction

GOVERNMENTAL ACTIVITIES:

13 Curriculum and Staff Development

12 Instructional Resources and Media Services

31 Guidance, Counseling and Evaluation Services

Revenue and Changes in Net Assets 6 Operating Primary Gov. Grants and Governmental Contributions Activities 2,739,824 (16,707,013) 15,304 (304,252)387,772 (1,074,686)(223,624)44,403 91,841 (1,705,196)(756,649)174,683 (93,256)5,836 (267,518)14,748 (1,068,777)618,592 847,520 (46, 157)35,304 (1,138,646)(1,472,498)

(3,878,181)

(385,067)

(446,041)

(925, 397)

(9,170)

57,995

115,357

21,401

23,152

37,582

1,864,149

73 Debt Service - Bond Issuance Cost and Fees 93 Payments related to Shared Services Arrangements		2,931 1,390,587		:: ::::		312,409		(2,931) (1,078,178)
[TP] TOTAL PRIMARY GOVERNMENT:	\$	41,579,808	\$	2,588,699	\$	7,407,872		(31,583,237)
Data Control Codes General I Taxes:		venues:						
		operty Taxes, Levied for General Purposes						10,971,494
	Property Taxes, Levied for Debt Service ate Aid - Formula Grants							4,700,286
								16,898,771
GC Grant	Grants and Contributions not Restricted investment Earnings Aiscellaneous Local and Intermediate Revenue al General Revenues Change in Net Assets						265,179	
							130,132	
							100,828	
TR Total G						********	33,066,690	
CN						(5)(0)	1,483,453	
NB Net Asse	tsBo	eginning						24,924,844
NE Net Asse	ısEr	nding					\$	26,408,297

SANTA FE ISD P O BOX 699

SANTA FE, TEXAS 77510 (409)925-9040 2017
TAX STATEMENT

SANTA FE ISD ROBYN TILITZKI RTA

08/23/2018

Property Description

Retain This Portion For Your Records

CAD Number

To Pay Online

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Go To www.texaspayments.com

Property Owner

*********	*********	Values**********	*******
LAND	IMPROVEMENT	PERSONAL PROPERTY	TOTAL
	4.940 100,	190	105,130

Taxable Value Exempt / Nominal PP Disabled Veteran Cap Adj / Ag Deferred Entity Homestead ... Over 65 / Disabled 67,824 12,306 0 SFTSD 25,000 WCID 8 TAX ASSESSMENT RATIO 100% SFISD TAX ASSESSMENT RATIO 100% 0.000000 WCID 8 TAX RATE PER \$100 1.402300 SFISD TAX RATE PER \$100 0.00 WCID 8 TAX DUE 951.10 \$ SFISD TAX DUE 0.00 TOTAL DUE \$ TAXPAYERS WITH AN OVER 65 IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE AMOUNT DUE IF PAID IN: EXEMPTION, A DISABILITY EXEMPTION. DISABLED, AND YOU OCCUPY THE PROPERTY 0.00 **FEBRUARY** OR A DISABLED VETERANS EXEMPTION DESCRIBED IN THIS DOCUMENT AS YOUR QUALIFY FOR AN INSTALLMENT PLAN ON 0.00 RESIDENCE HOMESTEAD, YOU SHOULD CONTACT MARCH \$ THEIR RESIDENCE HOMESTEAD. PLEASE THE APPRAISAL DISTRICT REGARDING ANY 0.00 ŝ APRIL CALL FOR DETAILS (409)925-9040. ENTITLEMENT YOU MAY HAVE TO A POST-0.00 PONEMENT IN THE PAYMENT OF THESE TAXES. MAY \$ 0.00 JUNE \$ TAXES ARE DUE UPON RECEIPT AND BECOME DELINQUENT FEBRUARY 1, 2018

SIGN UP FOR EMAIL STATEMENTS AT texaspayments.com/084909 USING YOUR SECURE

Make Checks Payable To: SANTA FE ISD P O BOX 699 SANTA FE, TEXAS 77510 (409)925-9040

RETURN THIS PORTION WITH YOUR PAYMENT
2017 TAX STATEMENT



ACCOUNT NUMBERS MORTGAGE CODE SELOAN NUMBER SELOAN NUMBER

TAX DUE	3	0.00	
DELINQUENT AMOUNT DU	CY DATE: 02/01/2018 E IF PAID IN:		
FEBRUARY	\$		0.00
MARCH	\$		0.00
APRIL	\$		0.00
MAY	\$		0.00
JUNE	\$		0.00

Note: Our office now processes check payments through remote deposit. Checks can clear within 1 business day of making a tax payment.

TAX		APPRAISED	TAXABLE			PREV. YEAR
	ENTITY	VALUE	VALUE	TAX RATE	LEVY AMOUNT	
YEAR		105,130	67,824	1.402300	951.10	14.215
2017	909	,	59,385	1.402300	832.76	13,675
2015	909	105,110			732,63	6,795-
2015	909	84,830	51,714	1.416700		
		69,740	54,740	1.435800	785.96	0.91%-
2014	909		54,740	1.449000	793.18	0.34%-
2013	909	69,740			795.86	2.78-
2012	909	69,740	54,740	1.453900	• • •	2
2012		50.746%	23.902%	3.549%-	19.506%	

5 Year %Chg 50.746% 23.902% 3.549
Rate Breakdown 2017 M6O 1.04000 I6S 0.36230 2016 M6O 1.04000 I6S 0.36230

SANTA FE ISD P O BOX 699

SANTA FE, TEXAS 77510 (409)925-9040 2017

SANTA FE ISD ROBYN TILITZKI RTA

TAX STATEMENT

08/23/2018

Retain This Portion For Your Records

CAD Number

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Property Owner

Property Description

LAND	IMPROVEMENT		PERSONAL PROF	ERTY	国态度 基础 流	тот	AL
21,000		221,630					242,6
*****************	*****	*Exempt	ions******	****	********	******	******
Entity Homestead 6	多人也在在中国中的中国的国际的国际	d Veteran	Gap Adj / Ag Deferre	d	Exempt/Nomin	al PP	Taxable Value
ISD 25,000	0	0	40,4	38	2	0	177,
FISD TAX ASSESSMENT RA	TIO 100%		WCID 8	TAX	ASSESSMEN	T RATIO	100%
FISD TAX RATE PER \$100	- 10000		WCID 8	TAX	RATE PER	\$100	0.000000
FISD TAX DUE \$	2,484.76		WCID 8	TAX	DUE	\$	0.00
			TOTA	DUE		\$	C
YOU ARE 65 YEARS OF AGE OR OLDER OR ARE	TAXPAYERS WITH AN OVER 65				JE IF PAID IN	:	
SABLED, AND YOU OCCUPY THE PROPERTY	EXEMPTION, A DISABILITY EXE OR A DISABLED VETERANS EX		FEBRU			\$	0
SCRIBED IN THIS DOCUMENT AS YOUR SIDENCE HOMESTEAD, YOU SHOULD CONTAC	T QUALIFY FOR AN INSTALLMEN	IT PLAN ON	MARCH	I		\$	0
E APPRAISAL DISTRICT REGARDING ANY	THEIR RESIDENCE HOMESTEA CALL FOR DETAILS (409)925-90		APRII	,		\$	0
ITITLEMENT YOU MAY HAVE TO A POST- DIVEMENT IN THE PAYMENT OF THESE TAXES.	CALL FOR DETAILS (408)525-50		MAY			\$	0
ES ARE DUE UPON RECEIPT AND B	ECOME DELINQUENT FEBRUARY	1, 2018	JUNE			\$	0

Make Checks Payable To: SANTA FE ISD P O BOX 699 SANTA FE, TEXAS 77510 (409)925-9040 RETURN THIS PORTION WITH YOUR PAYMENT 2017 TAX STATEMENT



ACCOUNT NUMBER:
MORTGAGE CODE :
LOAN NUMBER :

TAX DUE	:	0.00
DELINQUENCY	DATE: 02/01/2018	
AMOUNT DUE IF	PAID IN:	
FEBRUARY	\$	0.00
MARCH	\$	0.00
APRIL	\$	0.00
MAY	\$	0.00
JUNE	\$	0.00
Note: Our office r	now processes check payr	ments

Note: Our office now processes check payments through remote deposit. Checks can clear within 1 business day of making a tax payment.

TAX		APPRAISED	TAXABLE			
	Thim T my	VALUE	VALUE	TAX RATE	LEVY AMOUNT	PREV. YEAR
YEAR	ENTITY	242.630	177,192	1,402300	2,484.76	11.57%
2017	909			1.402300	2,227.01	10.62%
2016	909	220,370	158,811		,	
2015	909	196,150	142,101	1.416700	2,013.14	2.41%
2014	909	151.910	136,910	1.435800	1,965.75	5.70%
		143,350	128,350	1.449000	1,859.79	0.34%-
2013	909		128,350	1.453900	1,866.08	1,440.94%
2012	909	143,350			·	-,
		60 2578	38.054%	3.549%-	33.154%	

⁵ Year %Chg 69.257% 38.054% 3.549
Rate Breakdown 2017 MaO 1.04000 Ias 0.36230 2016 MaO 1.04000 Ias 0.36230

SANTA FE ISD P O BOX 699

SANTA FE, TEXAS 77510 (409)925-9040 2017

SANTA FE ISD ROBYN TILITZKI RTA

TAX STATEMENT

08/23/2018

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Property Owner

Property Description

LAND	IMPROVEMENT	PERSONAL PROPERTY	TOTAL			
	440 C40		120 500			

9,890

110,610

120,500

Entity	Homestead Ove	65 / Disabled Disa	abled Veteran	Cap Adj / Ag Defer	red	Exempt / Nominal PP	Taxable Value
WCID 8	19,294	10,000	0	24,	029	0	67,17
SFISD	25,000	15,000	0	24,	029	0	56,47
SFISD T	AX ASSESSMENT RATIO	0 100%		WCID	8 TAX	ASSESSMENT RATIO	100%
SFISD T	AX RATE PER \$100	1.402300		WCID	8 TAX	RATE PER \$100	0.270000
SFISD T	AX DUE \$	351.10		WCID	8 TAX	DUE \$	181.38
14		8		тот	AL DUE	\$	0.0
IF YOU ARE 85 YEARS OF AGE OR OLDER OR ARE DISABLED AND YOU OCCUPY THE PROPERTY EXEMPTION, A DISABILITY EXEMPTION,			AMOUNT DUE IF PAID IN:				
•	YOU OCCUPY THE PROPERTY THIS DOCUMENT AS YOUR	OR A DISABLED VETERAN		FEBR	RUARY	\$	0.0
RESIDENCE HOMESTEAD, YOU SHOULD CONTACT QUAL THE APPRAISAL DISTRICT REGARDING ANY THEIR			QUALIFY FOR AN INSTALLMENT PLAN ON THEIR RESIDENCE HOMESTEAD. PLEASE CALL FOR DETAILS (409)925-9040.	MARC	H	\$	0.0
				APRI	L	\$	0.0
	HE PAYMENT OF THESE TAXES.			MAY		\$	0.0
TAXES ARE DUE UPON RECEIPT AND BECOME DELINQUENT FEBRUARY 1, 2018			RY 1, 2018	JUNE	;	\$	0.00

SIGN UP FOR EMAIL STATEMENTS AT texaspayments com/084909 USING YOUR SECURE

Make Checks Payable To: SANTA FE ISD P O BOX 699 SANTA FE, TEXAS 77510 (409)925-9040

RETURN THIS PORTION WITH YOUR PAYMENT 2017 TAX STATEMENT



0.00

ACCOUNT NUMBER: MORTGAGE CODE : LOAN NUMBER :

TAX DUE

DELINQUENCY DATE: 02/01/2018 AMOUNT DUE IF PAID IN:

AMOUNT DUE IF PAID IN:
FEBRUARY \$ 0.00
MARCH \$ 0.00
APRIL \$ 0.00
MAY \$ 0.00
JUNE \$ 0.00

Note: Our office now processes check payments through remote deposit. Checks can clear within 1 business day of making a tax payment.

TAX		APPRAISED	TAXABLE	TAX RATE	LEVY AMOUNT	PREV. YEAR
YEAR	ENTITY	VALUE	67,177	0.270000	181.38	21.32%
2017	202	120,500	60,161	0.248500	149.50	5.37%
2016	202	105,040			141.88	5.60%
2015	202	85,000	53,782	0.263800		
2014	202	72,480	47,984	0.280000	134.36	4.66%-
2013	202	72,480	47,984	0.293700	140.93	0.51%-
2012	202	72,480	47,984	0.295200	141.65	0.1%-
		66.253%	39.999%	8.537%-	28.048%	
5 Year (Rate Bre	chg akdown 2017 M&	O 0.09400 I&S 0.1760		20 I&S 0:18730		
TAX		APPRAISED	TAXABLE			
YEAR	ENTITY	VALUE	VALUE	TAX RATE	LEVY AMOUNT	PREV YEAR
2017	909	120,500	56,471	1.402300	351.10	0.00%
2016	909	105,040	47,701	1.402300	351.10	0.00%
2015	909	85,000	39,728	1.416700	351.10	28.75%-
2013	909	72,480	42,480	1.435800	492.77	0.00%
		72,490	42,480	1.449000	492.77	0.00%
2013	909	72,480	42,480	1.453900	492.77	0:00%
2012	909			3.549%-	28.750%-	
5 Year 9	Cha	66.253%	32.935%	3.3438-	20.7500	