



Comprehensive Annual Financial Report

for the year ended June 30, 2013

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT



141 Lavaca Street, San Antonio, Bexar County, TX 78210 • www.saisd.net

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

San Antonio, Texas

Comprehensive Annual Financial Report

For the Year Ended June 30, 2013



Larry A. Garza

Associate Superintendent, Financial Services and Business Operations

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INTRODUCTORY SECTION

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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San Antonio Independent School District

141 Lavaca Street • San Antonio, Texas 78210-1095

Telephone (210) 554-8590 Fax (210) 299-5572

Financial Services and Business Operations

BOARD OF EDUCATION

November 11, 2013

Mr. Ed Garza, President,
Board of Trustees Members, and Patrons of the
San Antonio Independent School District
141 Lavaca Street
San Antonio, Texas 78210-1095

ED GARZA
President
OLGA M. HERNANDEZ
Vice President
ARTHUR V. VALDEZ
Secretary
JAMES HOWARD
Assistant Secretary
DEBRA GUERRERO
Member
STEVE LECHOLOP
Member
PATTI RADLE
Member

DR. SYLVESTER PEREZ
Superintendent

Dear Mr. Garza, Board Members and Patrons:

State law requires that all public school districts publish, within one hundred fifty days of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the San Antonio Independent School District (District) for the fiscal year ended June 30, 2013.

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

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

The District's financial statements have been audited by Garza/Gonzalez and Associates, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including a schedule of expenditures of federal awards, the independent auditors' reports on the internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs is included in the Federal Awards Section of this report.

PROFILE OF THE DISTRICT

While San Antonio public schools were established by the City Council in 1854, it was not until May 2, 1899, that the school system became an independent district. Four years later, in 1903, the San Antonio Independent School District received its charter from the State of Texas. The District is a political subdivision of the State of Texas, governed and operating as an independent school district under the laws thereof. The District encompasses 79 square miles in central Bexar County, Texas. It is one of ten major urban school districts in Texas. It is the third largest district in San Antonio and one of the 15 largest districts in the state of Texas. The District serves parts of the cities of San Antonio, Olmos Park, Balcones Heights, and some unincorporated areas of east Bexar County.

Population

San Antonio is ranked the 7th largest city in the United States and the 2nd largest city in the state of Texas. It encompasses 467 miles geographically within Bexar County and currently has a population of over 1.3 million residents. Population grew from 1.14 million people in 2000 to 1.38 million in 2012, a 21% increase, adding more than 240,000 people.

Local Economy

The area economy in trade, tourism, military, healthcare, finance and telecommunications is moving forward despite political uncertainty. The ongoing recovery from the last recession has been aided by recent employment hikes in the leisure/hospitality and construction/mining sectors, fueled by surging oil and gas activity within the nearby Eagle Ford Shale. This has driven the unemployment rate to 6.5% which is lower than both state and national levels.

Board of Trustees

The District is governed by a seven-member Board of Trustees (Board) comprised of District residents, with each trustee representing one of the seven single-member districts and elected by voters of that district. The Board is responsible for managing and governing the schools of the District, including adopting goals and objectives for the District, adopting an annual budget, levying and collecting District taxes, hiring school personnel as recommended by the superintendent, setting salary schedules, adopting District policies, setting directions for curriculum, and reporting to the public on the District's progress. The District's Superintendent of Schools assists the Board with financial and administrative matters and oversees the day-to-day operations of the District.

For more than a century, the District has been committed to setting high standards for all and has been educating some of San Antonio's most notable citizens including a Nobel Laureate, an astronaut, multiple mayors of the city of San Antonio, the president of the University of Texas at San Antonio, public servants, acclaimed athletes and entertainers. Today, the District's commitment to our students, parents and patrons is expressed in our mission statement, vision, core beliefs and core values, which are described as follows:

Mission

To transform SAISD into a national model urban school district where every child graduates and is educated so that he or she is prepared to be a contributing member of the community.

The San Antonio ISD graduate will:

- Have the academic and technological skills to be successful in education, without remediation, in addition to being successful in career and life
- Possess the experiences and social skills to be successful in education, career and life
- Communicate effectively in written and verbal form in any setting
- Possess the self-discipline, drive and confidence to be successful in life

Vision

Our primary purpose of improving lives through a quality education is driven by an unrelenting determination to graduate all of our students and prepare them for success in higher education. Our ideology is reflected in our fundamental beliefs, commitments and core values that guide us in our daily practices.

Core Beliefs

The District's commitment to this mission is driven by five fundamental beliefs around which the District has built its governing policies and daily practices:

- Every student can learn and achieve at high levels.
- We are responsible for the education and safety of every student.
- We are responsible for the efficient and effective operation of the school system.
- Everyone should be treated with respect.
- People support what they help create.

Core Values

The District has adopted seven core values that exemplify the five fundamental beliefs in action. In order to achieve our goals and attain our commitment, we expect the following values to guide the behavior of all employees:

- **Student Centered**
- Reflect **High Expectations**
- Show **Commitment**
- Exude **Passion**
- Embody **Integrity**
- Demonstrate **Respect**
- Employ **Teamwork**

WHAT SAISD OFFERS STUDENTS

The District understands that education is not a “one size fits all” package, so a range of programs are offered to allow students to develop their talents or pursue special interest and career goals through magnet programs, specialized schools and in-district charters, which are open to students across Bexar County.



Magnet Programs

There are a variety of magnet programs at middle and high school levels where hands-on experiences and advanced academics provide opportunities to explore tomorrow’s careers. Program offerings include science, engineering, technology, manufacturing, language immersion, law, health professions, media production, international banking and more.

Specialized Schools

The District’s Early College High School offers rigorous academics and provides unique learning environments where students can earn an associate’s degree or two years of college credit toward a bachelor’s degree upon high school graduation. Another specialized school is the Young Women’s Leadership Academy, the District’s first all-girls public school, where the focus is on math, science, and technology, along with college preparation, career development, and community involvement.

In-District Charters

The District has 13 in-district charter schools which provide a wide variety of educational opportunities and methods of instruction. The areas of focus include dual languages, performing and visual arts, accelerated learning, environmental studies, public service and leadership, non-traditional learning styles, and more. For in-district charters, enrollment is open to students throughout Bexar County at no cost.

The District provides a comprehensive instructional program and related services from early childhood education through the twelfth grade for our 54,268 students. This includes a special education program for students with disabilities, occupational education, bilingual instruction for those with limited English proficiency, specialized instruction for disadvantaged students, and a Head Start Program for three and four-year-olds. The District remains committed to both the Pre-K and Head Start Programs, allowing students to begin their education at a younger age and enhancing their educational success.

ENROLLMENT AND DEMOGRAPHICS

After seeing enrollment decreases, a trend noted in other inner-city districts where suburban development draws families out towards the city limits, a District study of extended enrollment projections suggests that enrollment is stabilizing. Contributing to enrollment decline, however, has been competition from charter schools and private schools. In this challenging urban environment, the District continues to explore various means of increasing daily attendance – one of the factors that drive state funding – to mitigate the impact caused by enrollment decline.

Student demographics for school year 2012-13 were as follows:

Enrollment by Grade

• Early Ed.	48
• Pre-K	4,947
• K-5	25,596
• 6-8	10,888
• 9-12	<u>12,789</u>
	54,268

Ethnicity Distribution

• White	1.8%
• Hispanic/Latino	91.3%
• Black or African American	6.3%
• Asian	.2%
• American Indian or Alaska Native	.1%
• Two or more	<u>.3 %</u>
	100.0%

At Risk of Dropping Out Students 68.4%

Economic Disadvantaged:

• Regular	83.3%
• Special Education	<u>9.6%</u>
	92.9%

Limited English Proficiency (LEP) 18.7%

Student Enrollment by Program:

• Bilingual Education	11.8%
• English as a Second Language	4.4%
• Career & Technical Education	18.1%
• Gifted & Talented Education	5.0%
• Special Education	10.2%
• Title I	99.4%

Projected average daily attendance (ADA) for 2013-2014 is 48,856 and expected to increase through an attendance incentive program which is expected to boost attendance, learning and funding.

STUDENT ASSESSMENT

The Texas Education Agency’s (TEA) accountability system, the State of Texas Assessments of Academic Readiness (STAAR), is designed to measure a student’s college and career readiness, starting in elementary school. The goal is to focus on increasing postsecondary readiness of graduating high school students and to ensure that Texas students are competitive with other students both nationally and internationally.

DISTRICT ACCOMPLISHMENTS

This year, eight District campuses earned three Academic Achievement Distinction Designations for

- high performance in reading
- high performance in math
- being in the top 26% of their comparison group of campuses for student progress.

Less than 10 percent of over 8,500 TEA-rated campuses earned three Distinction Designations. Additionally, two dozen other District schools earned at least one Distinction Designation.

The District's accomplishments continue to be recognized at local, state and national levels. Most recently, the District earned accolades for the following:

- On the national level, Burbank and Edison high school made Newsweek magazine's top 2,000 list for being most effective in turning out college-ready graduates.
- Once again, Burbank and Edison high schools were selected as Shell Gold Ribbon High Schools for Math and Science, ranking #2 and #3 in the greater San Antonio area, respectively.
- The U.S. Department of Education named Fox Tech High School as a 2012 recipient of the prestigious National Blue Ribbon School Award. Fox Tech was the only school in San Antonio, one of just 18 public schools in Texas, and one of 269 nationwide.
- Cooper Academy is marking a milestone with its 500th graduate since opening in 2008 to help former dropouts earn their high school diplomas. The very successful program has been expanded to serve students at three satellite sites in addition to Cooper.
- Two District seniors, from Fox Tech and Lanier high schools, are among 1,000 high school students in the nation named 2013 Gates Millennium Scholars. The honor comes with a good-through-graduation scholarship to be used at any US accredited college or university, and is based on academic achievement, community services and leadership potential.
- San Antonio's only all-girls public school, Young Women's Leadership Academy, earned highest honors from a non-partisan research and advocacy organization on top of being named Texas best middle school in Newsweek magazine.
- Ten freshmen are among 20 citywide named 2013 Voelcker Scholars. Through this intensive three-year summer program at the University of Texas Health Science Center's Voelcker Biomedical Research academy, students will gain valuable learning experiences as well as financial awards ranging from \$500 to \$1,000.
- A Brackenridge high school senior has won the 2013 Congressional Art Competition for Congressman Lloyd Doggett's district. The student's art will hang at the U.S. capital for one year.
- The Spurs Team Up Challenge chose four District student groups as the 2012-2013 "champions" based on projects they submitted that will help improve their community. Each group was awarded \$20,000.
- Eleven District campuses received awards of \$5,000 each from the Laura Bush Foundations for America's Libraries. The selected campuses are among 212 nationally selected schools working to enhance literacy.

DISTRICT INITIATIVES

Vision, commitment and implementation of strategies are effective ways to provide a richer learning environment and better outcomes for our students. This is evident through:

- A collaborative effort between the District and the University Health System to establish a School-Based Health Center (SBHC) for all District students and siblings. The vision is to develop and implement a school-based clinic that will serve as an important source of primary and preventive care for school-aged children. Several possible locations are being evaluated and the goal is for the first clinic to open in early 2014.
- A new program launched in 2012-13 to serve a free supper meal to students in 70 schools with an after-school program. In this first year, more than 520,000 nutritious meals were served under this program. Parents and children in our District appreciate this new opportunity.
- Free breakfast continues to be served to students in all 92 campuses to ensure that each child receives proper nutrition before beginning a school day. The benefits of children eating a nutritious breakfast are that it boosts alertness, memory and academic performance.
- A district-wide incentive program was implemented in 2011-2012 to encourage student attendance. The program provides schools opportunities to earn financial awards by meeting certain goals and criteria. Trustees approved the new initiative to help ensure even better outcomes in learning through higher classroom attendance. Schools receiving awards must use at least 75 percent of the award on student incentives such as academic enrichment or fieldtrips. After two years of the program, the results were a 1.0% increase in attendance for each of the two years.
- An Accumulated Leave Incentive Program (ALIP) was created by the District to encourage employees to improve attendance by rewarding those who have accrued a balance of accumulated leave. Upon separation from the District, the District provides compensation for the leave, in accordance with the plan requirements. This plan rewards employees for their years of service to the District and is expected to increase employee retention.
- Due to the School Board's prioritization of improving teacher compensation as a budget goal, on June 24, 2013, the Board approved a substantial increase in starting teacher pay for 2013-14. Because of this, the District's rank rose from #15 in the county to #6 for starting teacher salary. The District is committed to attracting and retaining the best and brightest teachers for our classrooms.

COMMUNITY SUPPORT

- Local businesses sponsored a bike giveaway event to support school attendance. Each student with perfect attendance was given a new bike. Madison Elementary School had 89 students complete the 2012-2013 school year with perfect attendance.
- Through a partnership with Alamo Colleges, high school students may earn up to 60 college credits and/ or an associate degree prior to high school graduation free of cost.
- The District in collaboration with Boys and Girls Clubs of San Antonio; Greater San Antonio All Stars; Young Women Christian Association (YWCA); and City of San Antonio Dept. of Community Initiatives continue to offer an After School Challenge Program. The program provides after school educational and recreational enrichment for students enrolled in the District.

SAISD FOUNDATION

The San Antonio Foundation for Excellence in Education (Foundation) exists solely to support the District. The Foundation solicits and accepts general and restricted gifts from corporations, other foundations, and individuals. The Foundation also hosts fundraising events to both raise funds and celebrate success in the District. These events are aimed at increasing educational excellence.

The Foundation's support to the District is highlighted as follows:

- Awards for Excellence in Education Innovative Grants reaching a five-year cumulative total of \$627,486, a 21.0% increase over last year. These grants allow for the implementation of innovative teaching.
- Awards in New Teacher Supply Grants to first-year educators reaching a five-year cumulative amount of \$155,650, an increase of 30.0% from 2012. These grants provide needed supplies for classrooms.
- Awards of Principal Grants totaling \$28,000 to implement innovative programs on a campus. This new program debuted in 2012.
- Awards of restricted gifts from alumni and the community to support student scholarships for higher education at six of our high schools totaling over \$45,000 in 2013 alone.
- Investments in strategic district initiatives including new play grounds, new computer labs, eReader programs, and the launch of the second largest computer coding project in the nation at one of District high schools.
- Partnering with community organizations such as the San Antonio Museum of Art (SAMA) to provide free educational field trips to the SAMA for District students and art instruction in some of our schools.

In summary, the Foundation has awarded over \$1.7 million in grants and gifts to the District since fall 2007.

STRATEGIC FINANCIAL PLANNING

As one of the 15 largest school districts in the State of Texas, the District is diligently planning for the future. Student enrollment drives the District's planning process along with management's commitment to providing the best education available to our students. The District's strategic planning is an ongoing process. The Superintendent, working closely with the Associate Superintendent of Financial Services and Business Operations and the Superintendent's Executive Team, constantly reviews the fiscal operations of the District. The Superintendent's Executive Team continually studies different areas of cost containment as they strategically review the demographics of the District and ongoing economic climate. These reviews have included the feasibility of achieving cost savings through efficiencies gained in implementing a time and attendance system, electronic workflow system, improved transportation routing, warehousing optimization, consolidation of central office operations, and implementation of a leave buy back incentive to employees who resign within defined program policies.

BOND 2010 – RENOVATING AND BUILDING A BETTER SAISD

Funding Update

Through a successful \$515 million bond proposition in 2010 the District is able to finance renovations and upgrades to District facilities where some buildings are more than 100 years old, and almost half are more than 50 years old. Of this authorization, the District issued \$151.5 million of Build America Bonds in December 2010 and \$61.1 million of Qualified School Construction Bonds in August 2011. The remainder of the authorized but unissued capacity will be issued on an "as needed basis" in an effort to minimize tax rate impact and avoid negative arbitrage on bond proceeds.

Project Milestones

As time passes, school facilities are undergoing a dynamic metamorphosis which will serve students, staff and the community for years to come. Some completed improvements and/or ongoing projects are:

- Athletic track renovation at all high schools is nearly complete with six campuses already in use.
- Playgrounds have been installed at 46 elementary campuses.
- Security fencing at 46 schools is completed.
- Keycard access door controls have been installed at 46 campuses.
- Installation of video surveillance cameras at 68 schools is ongoing with 18 campuses completed.
- Sixteen of the 22 schools to get major renovations are in the construction phase.
- A master plan has been developed for the proposed Transportation facility located at I-10 and Roland Ave.
- Career Exploration labs have been installed and are ready for use in 8 of 11 middle schools.
- Significant progress continues for the 1940 Alamo Stadium and the 1949 Convocation Center renovations. Both facilities, shown below, are listed on the National Register of Historic Places and designated in 2012 by the Texas Historical Commission as state archaeological landmarks.



BUDGETARY CONTROLS

The annual budget serves as the foundation for the District's financial planning and control. The District's 2012-2013 reporting period began July 1st and ended June 30th. This was the first 12-month reporting period since the District opted to change the fiscal year start date to July 1. The preparation of the budget now commences in October under the direction of the Superintendent of Schools. The Board reviews the budget during workshops conducted from March through June. Recommendations from schools, parents, employee groups, and stakeholders of the District were considered during the budget process. The final 2012-2013 budget was approved by the Board of Trustees on June 28, 2012. The District maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Trustees. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established by major functional category.

Activities of the General Fund, the Debt Service Fund, and the Child Nutrition Program Fund, are included in the annual appropriated budget. Budget-to-actual comparisons are provided in this CAFR for these funds. For the General Fund, the comparison is presented in Exhibit G-1, as required

supplementary information. For the Child Nutrition Program Fund and Debt Service Fund, the comparisons are presented as required TEA schedules in Exhibits J-4 and J-5, respectively.

LONG-TERM FINANCIAL PLANNING

The District has maintained a healthy fund balance to ensure that resources are available when needed to meet unexpected revenue shortfalls and one-time expenditures that may exceed the annual operating budget. The District, because of its continued cost containment efforts, improved operating efficiencies, and financial planning, has been successful in increasing the General Operating Fund Balance each year since 2006-07.

The District's Maintenance and Operations tax rate for tax year 2012 increased to \$1.3576 per \$100 valuation. The maintenance and operations (M&O) tax rate was \$1.0400 while the debt service (I&S) tax rate was \$0.3176.

State Funding

State funding for the General Fund is about 65% of the total General Fund revenue and is anticipated to remain stable for the next year. The 83rd State of Texas Legislative session was successful in restoring \$3.2 billion of the \$5.4 billion reduction to education funding lost in the prior biennium legislative session. The District was fortunate to have a substantial portion of the lost funding restored in this session. Because of this, the District was able to mitigate the \$10 million negative impact of federal sequestration and funding cuts due to census adjustments. The District is still feeling the impact of a large number of competitive grant programs that were eliminated or reduced at both the state and federal levels in the past few years. While the State Foundation School funding is now set for the 2013-15 biennium and is an increase from the 2011-13 biennium, there remains a concern of whether the District will face another round of federal sequestration cuts for the 2013-14 year.

Federal Funding

Federal funding is expected to decline in the 2013-14 school year due to federal sequestration of funds mandated by the legislature. Major areas impacted are federal entitlements such as Title I, II and III, as well as IDEA-B funding for Special Education. Certain federal grants such as Head Start and After School Challenge Program were also reduced as a result of federal sequestration. Fortunately, the restored state funding has been used to mitigate the negative impact of the federal cuts.

INTEREST RATES

The steady decline in interest rates continues to adversely affect the interest earnings of the District. To illustrate the decline in rates, the overnight Federal Funds Rate at August 2008 was at 2.00%. After a steady series of rate cuts, on December 16, 2008, this rate was set at 0.25% and continues to be artificially maintained at this rate to stimulate the economy. The effect to the District has been a noted decrease in investment earnings.

CHILD NUTRITION PROGRAM

The Child Nutrition Program continues to enhance its operations. As a result of the administrative team's continued effort to streamline operations, increase meal participation, cut costs and increase revenue, the program has been able to build its fund balance. This year the District used approximately \$500,000 of fund balance to cover the increased food costs which was a direct result of changes in program regulations. Since 2010-2011, the District has offered free breakfast to all students, with the Child Nutrition Program absorbing the cost of the meal. The District's top priority is to ensure that each child receives a healthy breakfast and lunch. Child Nutrition Program balances and results of operations are reported in Exhibits H-1 and H-2, respectively.

The District serves students meals through several Texas Department of Agriculture school nutrition programs. Students are served breakfast through the School Breakfast Program, lunch and after-school snacks through the National School Lunch Program, and afternoon snacks to Head Start students through the Child and Adult Care Food Program. Currently, the District offers Head Start at 29 campuses. Afterschool meals (supper) are served to approximately 6,100 students who participate in the After School Care Programs at 70 campuses. The Child and Adult Care Food Program provide reimbursement for this program too.

The District also participates in the Fresh Fruit and Vegetable program. This program is offered at 32 campuses, and students are offered the opportunity to taste a wide variety of fruits and vegetables. These are served at a different time than meal periods, at no cost. The District was awarded \$735,000 under this program for 2012-13.

The District is reimbursed based on the number of free, reduced, and paid breakfasts and lunches served as well as on the number of after-school and Head Start afternoon snacks served. Each year, the federal reimbursement rates increase. The rates are increasing by 2.65% for lunch, 2.45% for breakfast, and 2.56% for after-school and Head Start snacks from the 2012-2013 to the 2013-2014 school year.

The Food Service Department implemented a point of sale system at the administrative dining room and the concession stand at the Burbank Sports Complex to enable the District to accept credit/debit card payments for the convenience of its patrons.

EMPLOYEE BENEFITS

A minimum monthly contribution of \$391.91 for “employee only” health, dental, and life insurance coverage is paid for by the District as part of the benefits package for eligible employees. The plans are:

- Health Insurance (choice of four plans)
- Dental Insurance
- Life Insurance \$10,000

Dependent coverage is also available at employee expense.

Social Security Benefits

The District participates in Social Security/Medicare and matches the 7.65% currently required of employees. This is an added benefit to District employees, who can collect benefits from Social Security in addition to the Teacher Retirement System of Texas (TRS) when they are eligible to retire. In fiscal year 2013, the District’s contributions to Social Security/Medicare totaled \$24.3 million while contributions to the TRS totaled \$8.2 million.

Supplemental Employee Benefits

Eligible employees may elect to enroll in several other insurance plans at their own expense.

The plans are:

- Vision Service Plan (choice of two plans)
- Accidental Insurance
- Cancer Insurance
- Critical Illness Insurance
- Long Term Disability
- Additional Life Insurance

As a convenience to our employees, premiums are taken out by means of a payroll deduction. In addition, the District offers all employees the opportunity to pay for eligible insurance premiums pre-tax (Section 125 Cafeteria plan) or post-tax.

FINANCIAL AWARDS AND RECOGNITION

Over the years, the District has demonstrated to the school board, community and the financial marketplace its commitment to effectively and prudently manage funds by earning coveted recognition for budgeting, financial reporting and performance from national and state level.

- **Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Comprehensive Annual Financial Report (CAFR) for the ten months ended June 30, 2012. This marks twenty-five consecutive years that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a governmental entity must publish an easily readable and efficiently organized CAFR. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

- **Certificate of Excellence in Financial Reporting**

The Association of School Business Officials International (ASBO) awarded its Certificate of Excellence in Financial Reporting to the District for the 2011-2012 fiscal year. This award certifies that the CAFR for the ten months ended June 30, 2012 conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. The District believes that the 2013 CAFR, which will be submitted to ASBO for review, also conforms to these principles and standards.

The award conferred for thirty-three consecutive years to the District represents a very significant achievement and reflects the District's commitment to the highest standard of school system financial reporting.

- **Distinguished Budget Presentation Award**

The District received the GFOA Budget Presentation Award for an eighth consecutive year. The budget awards program encourages governments to prepare budget documents of the highest quality to meet the needs of decision-makers and citizens.

- **Meritorious Budget Award**

The District received from ASBO the Meritorious Budget Award for seven consecutive years. This award recognizes excellence in school budget presentation and demonstrates the District's commitment to sound fiscal management practices. The program encourages both short and long-range budget goals in order to promote effective use of educational resources.

- **Comptroller Leadership Circle Program**

In 2009, the Texas Comptroller of Public Accounts initiated the Leadership Circle Program to recognize local governments across Texas striving to meet a high standard for financial transparency online. The District's Department of Financial Services has garnered SAISD a gold award for the fourth year in a row, by scoring 19 out of 20 possible points for

- Opening financial records to the public
- Providing clear, consistent pictures of spending
- Sharing information in a user-friendly format that lets taxpayers easily drill down for more information.

- **School First Rating**

For the 2011-12 school year, the most recent school year rated, the District earned Texas Education Agency's highest rating of "Superior Achievement" in the School FIRST program. The purpose of the School FIRST (Financial Integrity Rating System of Texas) is to ensure that school districts are held accountable for the quality of their financial management practices. The system is designed to encourage Texas school districts to improve performance in the management of their financial resources in order to provide the maximum allocation possible for direct instructional purposes.

Acknowledgements

The preparation of the CAFR on a timely basis was made possible by the dedicated service of the entire staff of the Financial Services Division. Each member has our sincere appreciation for the contributions made in the preparation of this report. We would also like to acknowledge our independent auditors, Garza/Gonzalez and Associates, for their role in providing professional guidance in the preparation of this report.

Finally, without the interest, leadership and support of the Board of Trustees, preparation of this report would not have been possible.

Respectfully Submitted,



Dr. Sylvester Perez
Superintendent



Larry A. Garza
Associate Superintendent
Financial Services and Business
Operations

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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**San Antonio
Independent School District
Texas**

For its Comprehensive Annual
Financial Report
for the Ten Months Ended

June 30, 2012

Executive Director/CEO

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Association of School Business Officials International



*The Certificate of Excellence in Financial Reporting Award
is presented to*

San Antonio Independent School District

*For Its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2012*

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards



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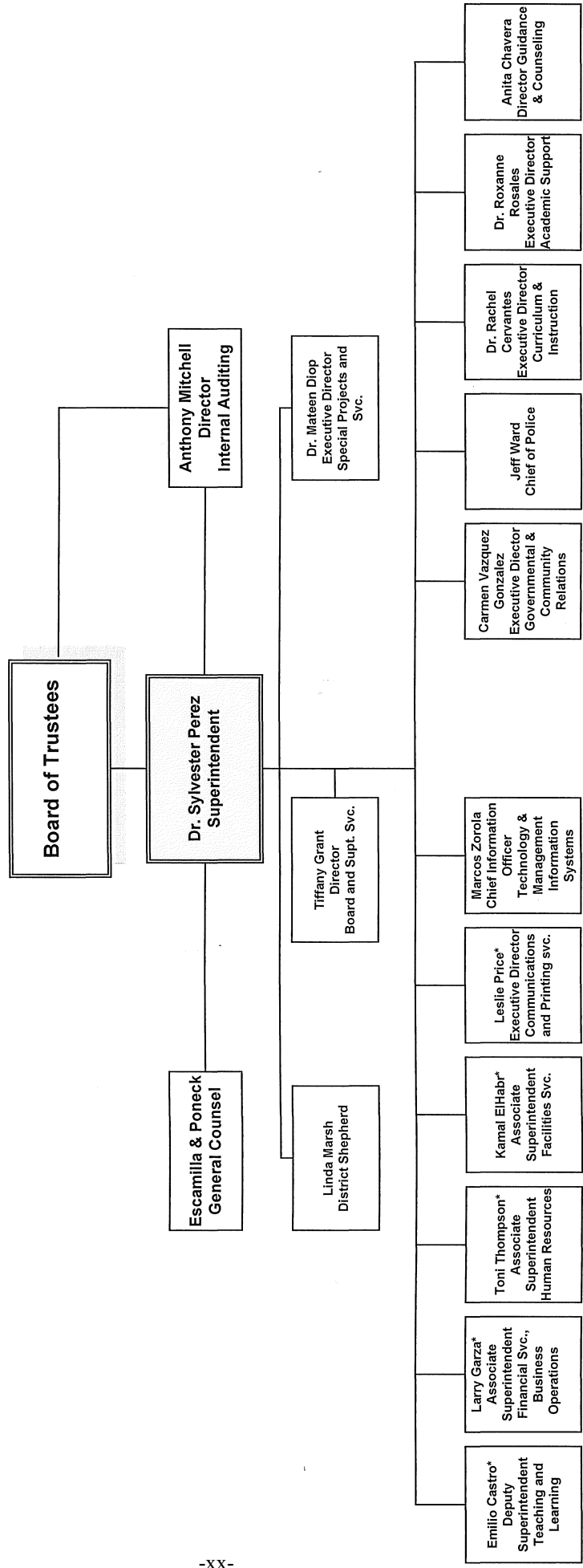
Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

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San Antonio Independent School District



* Denotes Executive Leadership Team

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San Antonio Independent School District
San Antonio, Texas

LIST OF PRINCIPAL OFFICIALS

For the Year Ended June 30, 2013

BOARD OF TRUSTEES

Ed Garza
President

Olga M. Hernandez
Vice President

Debra Guerrero
Trustee

Arthur V. Valdez
Secretary

Patti Radle
Trustee

James Howard
Assistant Secretary

Steve Lecholop
Trustee

SUPERINTENDENT AND CABINET

Dr. Sylvester Perez
Superintendent of Schools

Emilio Castro
*Deputy Superintendent
Teaching and Learning*

Dr. Rachel Cervantes
*Executive Director
Curriculum & Instruction*

Toni Thompson
*Associate Superintendent
Human Resources*

Larry A. Garza
*Associate Superintendent
Financial Services and
Business Operations*

Dr. Mateen Diop
*Executive Director
Special Projects and
Partnerships*

Kamal ElHabr
*Associate Superintendent
Facilities Services*

Carmen Vazquez-Gonzalez
*Executive Director
Governmental & Community
Relations*

Marcos Zorola
*Chief Information Officer
Technology & Management
Information Systems*

Leslie Price
*Executive Director
Communications & Printing
Services*

Anita Chavera
*Director
Guidance and Counseling*

Dr. Roxanne Rosales
*Executive Director
Academic Support*

Tiffany Grant
*Director
Board and Superintendent
Services*

Jeff Ward
Chief of Police

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CERTIFICATE OF BOARD

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

BEXAR

015-907

Name of School District

County

Co. Dist. Number

We, the undersigned, do hereby certify that the attached annual financial reports of the above named school district were reviewed and 7 approved 0 disapproved for the year ended June 30, 2013 at a meeting of the Board of Trustees of such school district on the 11th day of November, 2013.

Arthur V. Valdez
Signature of Board Secretary

[Signature]
Signature of Board President

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FINANCIAL SECTION

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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of School Trustees
San Antonio Independent School District
San Antonio, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Antonio Independent School District (the District) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, other supplementary information, required Texas Education Agency (TEA) schedules, and the statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2013, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Garza/Gonzalez
& Associates*

October 25, 2013

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the San Antonio Independent School District (District), we are providing readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the year ended June 30, 2013. Please read it in conjunction with the transmittal letter, which begins on page -v-, and the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total combined net position as reflected in the government-wide Statement of Net Position was \$443,564,887 at June 30, 2013. Of this amount, \$108,237,773 (unrestricted net position) may be used to meet the District's ongoing obligations.
- The District's Statement of Activities reflects an increase in net position for Governmental Activities in the amount of \$12,063,684. This is a result of expenses being less than the \$585,451,531 generated in taxes, state aid, investment earnings, and other revenues such as charges for services and grants.
- The General Fund reported a fund balance in the governmental funds financial statements this year of \$65,561,275. Approximately 83% of this total amount, \$54,416,886, is available for spending at the District's discretion (unassigned fund balance).
- As shown on the Statement of Activities, property tax revenues increased \$6,363,671, or 4%, from the prior year due to a \$96,864,211 increase in property values and a \$0.0500 increase to the I&S tax rate. The new total tax rate is \$1.3576 per \$100 assessed valuation.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The governmental funds statements show how general government services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget. The proprietary funds statements reflect the activity related to services provided to parties within the District, for the District's workers compensation, dental, and health insurance programs. The remaining statements, fiduciary statements, provide financial information about activities for which the District acts solely as a

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

trustee or agent for the benefit of those outside of the government. The notes to the financial statements provide narrative explanations or additional data needed for full disclosure of the government-wide statements or the fund financial statements.

The combining statements for non-major governmental funds and the combining statements for internal service funds contain even more information about the District's individual Special Revenue and Permanent Funds and Internal Service Funds, respectively. The Statement of Changes in Assets and Liabilities for the agency fund is also included. These combining statements are not required by Texas Education Agency (TEA). The sections labeled Required TEA Schedules and Federal Awards Section contain data used by monitoring or regulatory agencies for assurance that the District is using funds supplied in compliance with the terms of grants.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The primary objective of the analysis is to show whether the District is better or worse off as a result of the year's activities. The Statement of Net Position includes all of the District's assets and liabilities, while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These statements apply the same basis of accounting used by most private sector companies- the full accrual basis.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The District's revenues are divided into one of the following two categories: (1) those provided by outside parties who share the costs of some programs, such as tuition received from students from outside the District and grants provided by the U.S. Department of Education to assist children with disabilities or children from disadvantaged backgrounds (program revenues), or (2) general revenues provided by the taxpayers or by TEA in equalization funding processes (general revenues). All assets of the District are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and its change. The District's net position (the difference between assets and liabilities) provides one measure of the District's financial health.

Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, nonfinancial factors should be considered as well; such as, changes in the District's average daily attendance, its property tax base, and the condition of the District's facilities.

The District's financial condition has improved as evidenced by the increase in government-wide net position; however, the weighted average daily attendance (WADA) continues to decline. Due to this decline in attendance, the District continues to assess facilities and staffing allocations to ensure that the students' needs are best served.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

While the District's property tax base has enjoyed growth for most recent years, the state funding methodology minimizes the benefit of additional increases in taxable property. Foundation School Program state funding, which is the District's largest portion of state funding, is based on property values, so as values increase, the state funding decreases. The Instructional Facilities Allotment and the Eligible Debt Allotment also decrease with increases in property values.

The District's governmental activities are presented in the Statement of Net Position and the Statement of Activities. All of the District's basic services are reported as governmental activities; including, instruction, counseling, co-curricular activities, food services, transportation, maintenance, community services, and general administration. Property taxes, tuition, fees, and state and federal grants finance these activities.

Reporting the District's Funds

Fund Financial Statements

The fund financial statements provide detailed information about the District's funds - not the District as a whole. Laws and contracts require the District to establish funds to account for various grants received. The District's administration establishes many other funds to help it control and manage money for particular purposes (like campus activities).

- *Governmental Funds* – The District reports most of its basic services in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and they report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's financial condition, general operations, and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the governmental fund financial statements. The governmental fund activities and balances are reported in Exhibits C-1 and C-3.
- *Proprietary Funds* – These funds report activities where the District charges users for services. There are two types of proprietary funds, enterprise and internal service funds. The District does not have any enterprise funds but has three internal service funds to account for its workers compensation, dental insurance, and health insurance programs. The District's combined activities for its internal service funds are reported in Exhibits D-1, D-2, and D-3. These activities are also reported individually for each internal service fund in Exhibits H-3, H-4, and H-5.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

The District as Trustee

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for money raised by student activities. Money raised by student activities is recorded in the District's agency funds. All of the District's fiduciary activities are reported in Exhibit E-1, Statement of Fiduciary Assets and Liabilities. We exclude these resources from the District's other financial statements because the District cannot use the resources to support its operations. The District is only responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position serves as a useful indicator of the District's financial health. The District's assets exceeded liabilities by \$443,564,887 as of June 30, 2013.

Table 1
San Antonio Independent School District
Net Position

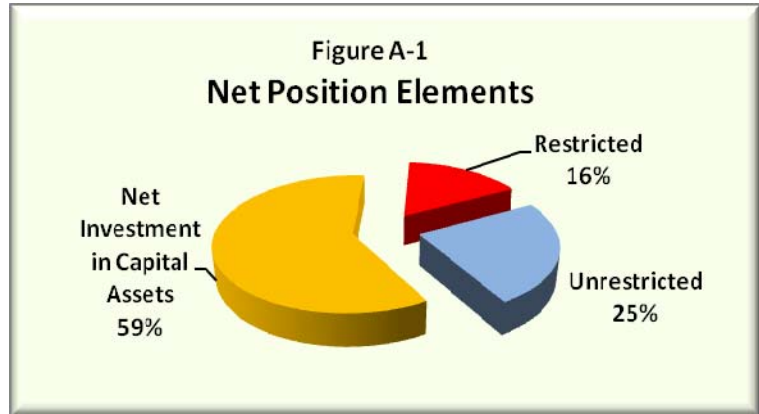
	Governmental Activities 2013	Governmental Activities 2012	
Current and Other Assets	\$ 414,278,324	\$ 451,253,474	
Capital Assets, Net	748,078,174	713,770,760	
Long Term Investment	2,891,261	-	
Total Assets	1,165,247,759	1,165,024,234	
Long Term Liabilities	648,973,460	658,623,133	
Other Liabilities	72,709,412	65,709,048	
Total Liabilities	721,682,872	724,332,181	
Net Position:			
Net Investment in Capital Assets	263,261,972	264,395,734	
Restricted	72,065,142	66,930,107	
Unrestricted	108,237,773	109,366,212	
Total Net Position	\$ 443,564,887	\$ 440,692,053	

The District's net position is comprised of the following elements as illustrated in Table 1 and Figure A-1.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

At approximately 59% of total net position, *Net Investment in Capital Assets* is the largest portion of the District's net position. This is the District's investment in capital assets (e.g., land, buildings, furniture, equipment and vehicles), net of accumulated depreciation and of any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to its student population and its employees. Consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.



Restricted net position makes up 16% of total net position. It represents balances for which external constraints have been placed and includes balances for debt service, capital projects, grants, and campus activities.

Unrestricted net position- the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements- represents \$108,237,773, or about 25%, of net position as of June 30, 2013.

Capital Assets

The District's investment in capital assets for its governmental activities, as of June 30, 2013, amounts to \$748,078,174 (net of accumulated depreciation) as illustrated in Table 2. The District invests in a broad range of capital assets, including instructional facilities and equipment, transportation facilities and equipment, athletic facilities, and administrative and maintenance buildings and equipment.

This year's total capital outlay was \$59,127,029 and of this amount, \$54,693,167 or 93% was incurred in the capital projects fund for the on-going construction, improvement and expansion of District buildings. The District's fiscal year 2014 capital budget calls for the continuation of these projects. Refer to Note E in section III of the Notes to the Financial Statements for more detailed information on capital assets.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS

Table 2
San Antonio Independent School District
Capital Assets
(net of depreciation)

	Governmental Activities 2013	Governmental Activities 2012
Land	\$ 56,526,756	\$ 51,871,899
Buildings and Improvements	619,418,003	628,583,583
Furniture, Equipment, & Vehicles	18,711,166	18,642,992
Construction in Progress	53,422,249	14,672,286
Total	\$ 748,078,174	\$ 713,770,760

Debt

At June 30, 2013, the District had \$634,759,988 in bonds outstanding (the “Bonds”). By virtue of the Permanent School Fund, the Bonds are rated “AAA” by Fitch Ratings (“Fitch”) and “Aaa” by Moody’s Investors Service, Inc. (“Moody’s”). The Bonds of the District are rated “AA” by Fitch and “Aa2” by Moody’s without regard to credit enhancement. Over the next several years, the District will issue additional debt to continue financing construction projects as part of the building plan outlined in the Bond 2010 authorization.

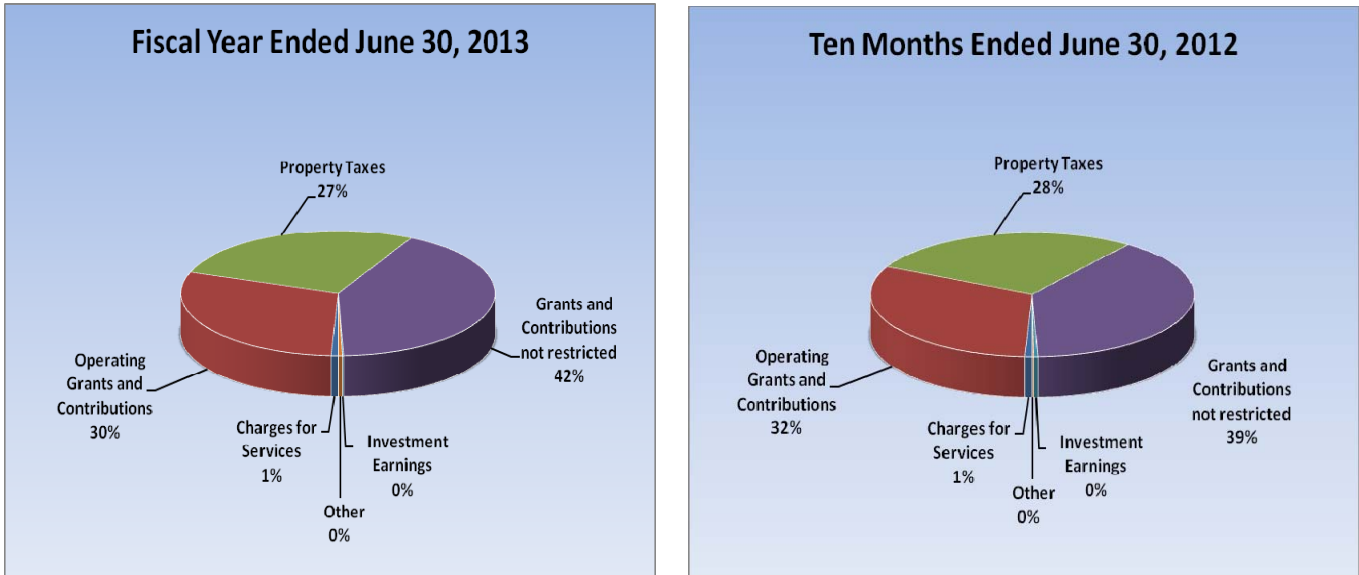
Other District long-term obligations include workers’ compensation and the Accumulated Leave Incentive Plan (ALIP). More detailed information about the District’s long-term liabilities is presented in Notes H through K of section III in the Notes to the Financial Statements.

Changes in Net Position

The District’s revenue sources generated about the same proportions of total revenue in fiscal year 2013 as in fiscal year 2012, as illustrated in Figure A-2. Grants and Contributions not Restricted made up the largest portion of the revenue, followed by Restricted Operating Grants and Contributions, then followed by property taxes.

**SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Figure A-2
District Sources of Revenue**



As shown on the District's Statement of Activities, net position of the District's governmental activities increased by \$12,063,684 for the fiscal year ended June 30, 2013 (Table 3).

**Table 3
San Antonio Independent School District
Change in Net Position**

	Governmental Activities 2013	Governmental Activities 2012
Revenues:		
Program revenues:		
Charges for services	\$ 4,025,542	\$ 4,105,517
Operating grants and contributions	174,574,088	173,962,772
General revenues:		
Maintenance and operations taxes	122,079,281	121,695,463
Debt service taxes	37,280,694	31,300,841
Grants and contributions not restricted	244,243,010	216,743,676
Investment Earnings	784,901	2,006,847
Other	2,464,015	995,261
Total revenues	\$ 585,451,531	\$ 550,810,377

(Continued)

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS

	Governmental Activities 2013	Governmental Activities 2012
Expenses:		
Instruction and media services	\$ 305,092,665	\$ 291,211,163
Curriculum and instructional staff development	14,432,403	11,418,241
Instructional and school leadership	45,781,109	38,162,519
Student support services	44,857,324	37,742,397
Food services	40,418,519	36,742,766
Extracurricular activities	10,104,335	9,700,278
General administration	12,106,212	10,521,559
Facilities maintenance, security, and data processing services	63,396,345	52,667,310
Community services	5,494,512	5,371,827
Debt services	30,070,500	25,406,086
SSA, JJAEP, and property tax appraisal services	1,633,923	1,746,211
Total expenses	<u>573,387,847</u>	<u>520,690,357</u>
Increase in Net Position	12,063,684	30,120,020
Beginning Net Position	431,501,203	410,572,033
Ending Net Position	<u>\$ 443,564,887</u>	<u>\$ 440,692,053</u>

The District’s total governmental activities revenues are \$585,451,531, an increase of \$34,641,154 from the previous year. This increase is primarily due to a full length fiscal year for 2013 compared to the 10-month fiscal period for 2012. The largest increases were in *Debt Service Taxes* and *Grants and Contributions not Restricted*. The I&S tax rate increased \$0.0500 from 2012, which further increased Debt Service Taxes. The largest part of Grants and Contributions not Restricted is state funding. Property value audits resulted in property value decreases, which translated to greater state funding in 2013.

The expenses for governmental activities totaled \$573,387,847, a 9% increase of \$52,697,490 from the prior year. The majority of the expense increase is in *Instruction and Media Services* and *Facilities Maintenance, Security, and Data Processing Services*. The increase in expenses is attributable to more activity in a full fiscal year. It is expected for Instruction and Media Services to cause the majority of the increase, as this category has the most expenditures. In addition to the fiscal year change, Facilities Maintenance, Security, and Data Processing Services increased due to the addition of 63 porter positions.

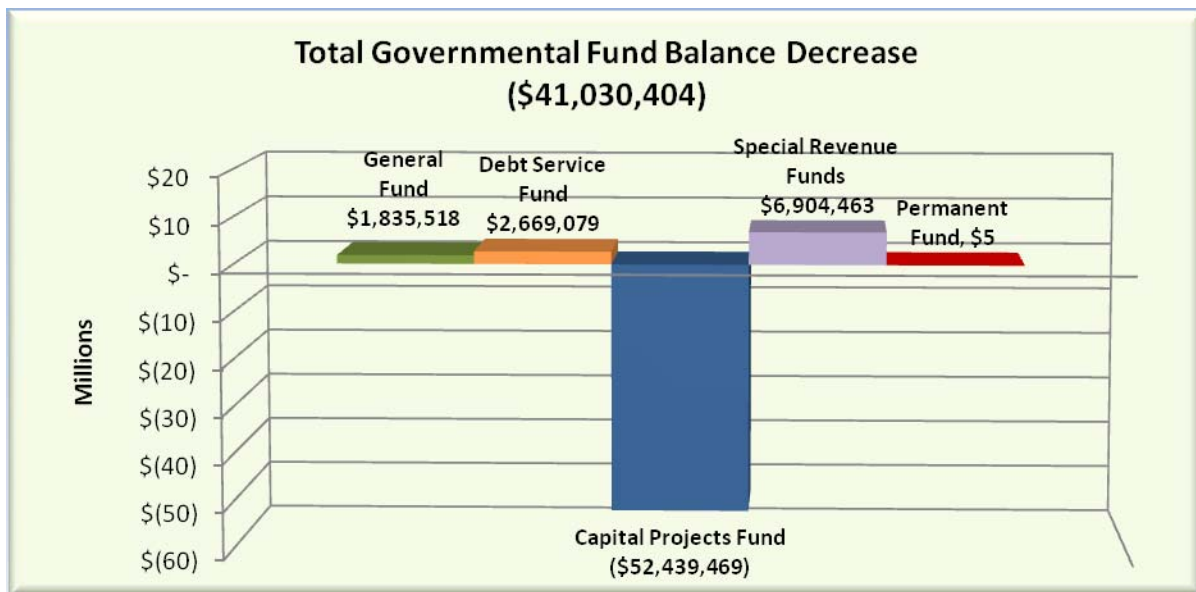
SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE DISTRICT'S FUNDS

As the District completed the year ended June 30, 2013, its governmental funds (as presented in the Balance Sheet) reported a combined fund balance of \$322,752,034. Included in this year's \$41,030,404 total decrease in fund balance is an increase of \$11,409,065 in the District's General Fund, Debt Service Fund, and Other Funds offset by a \$52,439,469 decrease in the Capital Projects Fund, as illustrated in Figure A-3.

Figure A-3 District Fund Balances



Total revenues in the General Fund increased \$40,649,814 from 2012 to 2013 primarily for the following reasons:

- State revenue increased \$27.5M as a result of Foundation School Program funding increases and revenue recognition differences caused by the fiscal year change in 2012.
- State revenue increased \$2.4M due to TRS on-behalf revenue from the fiscal year change.
- Federal revenue increased \$8.1M due to the October 2012 SHARS payment being recognized in 2013. Because of the fiscal year change, there was no significant SHARS payment recognized in 2012 at the fund level.
- Property taxes, including penalties and interest, increased \$2.6M mostly due to an increase in current property values.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Total expenditures in the General Fund increased \$50,737,469 as compared to the previous year. This increase is primarily due to the fiscal year change with \$46,996,889 of the increase being for payroll expenditures.

The fund balance of the Debt Service Fund increased \$2,669,079, from \$69,150,947 in the prior year to \$71,820,026 this year. The Interest and Sinking tax rate increased \$0.0500 to \$0.3176 per \$100 valuation for 2013, accounting for additional local revenues in the Debt Service Fund.

The fund balance of the Capital Projects Fund experienced a net decrease of \$52,439,469 due to capital expenditures related to bond projects. Although capital expenditures reduce available fund balances, they create new assets for the District as reported in the Statement of Net Position and as discussed in the Notes to the Financial Statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Board of Trustees amended the District's budget several times. These budget amendments are categorized into three classifications: (1) increase to the fund balance; (2) decrease to the fund balance; and (3) no change to the fund balance.

The revenue in the final amended budget in the General Fund was increased by \$2,305,741 from the adopted budget. The increase was due primarily to higher local tax revenues recorded due to recovery in property valuations. This increase was offset in part by reduced federal revenues due to the QSCB subsidy being realized in a special revenue fund rather than general fund. Expenditures in the final amended budget for the General Fund are \$3,119,662 (0.8%) more than expenditures in the adopted budget. The budget was increased in the functional areas of Instruction and School Leadership, offset in part by a reduction in Data Processing Services and Curriculum & Instructional Staff Development. Most other functional areas showed minor changes from the adopted budget.

Final budget to actual comparisons in the General Fund reflect a \$2,615,331 positive variance between the expected net change to the fund balance of (\$779,813) and the actual change in the fund balance of \$1,835,518. The majority of the positive variance is due to higher state revenues resulting from successful property value audits that generated \$3.0 million of unanticipated Foundation School Program revenue for prior years. Additionally, indirect cost revenues for both state and federal grants exceeded budget for this year. Final expenditures in this year were less than, but very close to the final amended budget, with a total variance of 0.8% (\$3.2 million). Data Processing expenditures came in under budget by \$0.8 million, due to planned expenditures that were not completed and were carried forward to the 2013-14 school year. The next largest variance is in the area of Instruction, with a variance of \$0.7 million representing 0.3% of this large budget area. Remaining variances are relatively minor and are the result of customary unexpended balances within the District's budget.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The District's assessed property tax value for the 2013-2014 fiscal year is projected to increase by 2.0% to \$12,608,957,480 compared to the assessed value in the 2012-2013 fiscal year of \$12,361,723,024.
- There will be no increase to the tax rate for this coming school year as the District's total tax rate will remain \$1.3576 per \$100 of assessed valuation.
- Taxes to fund programs and services for the upcoming school year will actually decrease slightly for the average residential homeowner, with the primary valuation increase coming from commercial properties within the District.
- The 2013-2014 fiscal year budget for state revenues is based on a projected ADA of 48,856. This number is similar to the prior year, projecting an increase of 86 students for the year.

Programs and services included in the General Fund budget are primarily supported by local and state sources of revenue. The General Fund revenue estimates by source for 2013-14 are presented below:

Revenue Sources	Proposed Budget 2013-2014
Local Sources	\$ 128,431,281
State Sources	272,271,233
Federal Sources	<u>12,371,905</u>
Total Estimated Operating Revenue	<u>\$ 413,074,419</u>

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or require additional financial information, contact the Associate Superintendent of Financial Services, Business Operations and Food Services at 141 Lavaca Street, San Antonio, Texas 78210-1095 or by calling (210) 554-8593.

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Basic Financial Statements

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Government-Wide Financial Statements

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2013

Data Control Codes	Primary Government
	Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 243,469,552
1120 Current Investments	52,858,635
1220 Property Taxes Receivable (Delinquent)	22,067,791
1230 Allowance for Uncollectible Taxes	(220,678)
1240 Due from Other Governments	88,337,252
1250 Accrued Interest	30,583
1290 Other Receivables, net	907,831
1300 Inventories	2,751,859
1410 Deferred Expenses	68,273
1420 Capitalized Bond and Other Debt Issuance Costs	3,426,465
1493 Deposits	580,761
Capital Assets:	
1510 Land	56,526,756
1520 Buildings, Net	619,418,003
1530 Furniture and Equipment, Net	18,711,166
1580 Construction in Progress	53,422,249
1910 Long Term Investments	2,891,261
1000 Total Assets	1,165,247,759
LIABILITIES	
2110 Accounts Payable	20,954,601
2123 Claims Payable - S/T	3,591,774
2124 Compensated Absences	454,552
2140 Interest Payable	11,655,234
2150 Payroll Deductions & Withholdings	6,151,333
2160 Accrued Wages Payable	29,444,260
2180 Due to Other Governments	50,569
2300 Unearned Revenue	407,089
Noncurrent Liabilities	
2501 Due Within One Year	20,103,723
2502 Due in More Than One Year	628,869,737
2000 Total Liabilities	721,682,872
NET POSITION	
3200 Net Investment in Capital Assets	263,261,972
3810 Restricted Permanently for Endowment Principal	1,000
3820 Restricted for Federal and State Programs	6,825,399
3850 Restricted for Debt Service	64,525,394
3870 Restricted for Campus Activities	584,446
3890 Restricted for Other Purposes	128,903
3900 Unrestricted	108,237,773
3000 Total Net Position	\$ 443,564,887

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

EXHIBIT B-1

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

Primary Government:

GOVERNMENTAL ACTIVITIES:

11 Instruction	\$ 298,269,664	\$ 545,203	\$ 60,485,599	\$ (237,238,862)
12 Instructional Resources and Media Services	6,823,001	-	425,360	(6,397,641)
13 Curriculum and Staff Development	14,432,403	-	11,086,960	(3,345,443)
21 Instructional Leadership	12,260,934	-	6,126,617	(6,134,317)
23 School Leadership	33,520,175	-	9,369,337	(24,150,838)
31 Guidance, Counseling and Evaluation Services	19,855,244	-	4,422,413	(15,432,831)
32 Social Work Services	5,487,101	-	2,876,326	(2,610,775)
33 Health Services	8,121,690	-	13,640,455	5,518,765
34 Student (Pupil) Transportation	11,393,289	83,218	1,085,020	(10,225,051)
35 Food Services	40,418,519	2,545,339	37,090,946	(782,234)
36 Extracurricular Activities	10,104,335	401,477	472,805	(9,230,053)
41 General Administration	12,106,212	-	2,033,046	(10,073,166)
51 Facilities Maintenance and Operations	48,656,050	123,465	3,808,353	(44,724,232)
52 Security and Monitoring Services	5,955,330	-	331,539	(5,623,791)
53 Data Processing Services	8,784,965	-	684,903	(8,100,062)
61 Community Services	5,494,512	326,840	3,883,222	(1,284,450)
72 Debt Service - Interest on Long Term Debt	29,868,294	-	16,074,615	(13,793,679)
73 Debt Service - Bond Issuance Cost and Fees	202,206	-	-	(202,206)
93 Shared Services Arrangements	690,826	-	676,571	(14,255)
95 Juvenile Justice Alternative Ed. Prg.	43,880	-	-	(43,880)
99 Property Tax Appraisal Services	899,217	-	-	(899,217)
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 573,387,847	\$ 4,025,542	\$ 174,574,088	(394,788,217)

Data	General Revenues:		
Control	Taxes:		
Codes			
MT	Property Taxes, Levied for General Purposes		122,079,281
DT	Property Taxes, Levied for Debt Service		37,280,694
GC	Grants and Contributions not Restricted		244,243,010
IE	Investment Earnings		784,901
MI	Miscellaneous Local and Intermediate Revenue		2,464,015
TR	Total General Revenues		406,851,901
CN	Change in Net Position		12,063,684
NB	Net Position - Beginning, Restated		431,501,203
NE	Net Position--Ending		\$ 443,564,887

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

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Governmental Funds Financial Statements

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

Data Control Codes	Major Fund General Fund	Major Fund Debt Service Fund	Major Fund Capital Projects
ASSETS			
1110 Cash and Cash Equivalents	\$ 18,152,721	\$ 69,117,057	\$ 110,928,415
1120 Investments - Current	-	-	52,858,635
1220 Property Taxes - Delinquent	17,678,493	4,389,298	-
1230 Allowance for Uncollectible Taxes (Credit)	(176,785)	(43,893)	-
1240 Receivables from Other Governments	66,891,383	1,097,735	-
1260 Due from Other Funds	8,864,775	-	-
1290 Other Receivables	74,094	-	-
1300 Inventories	1,639,733	-	-
1410 Deferred Expenditures	68,273	-	-
1000 Total Assets	<u>\$ 113,192,687</u>	<u>\$ 74,560,197</u>	<u>\$ 163,787,050</u>
LIABILITIES			
2110 Accounts Payable	\$ 5,788,430	\$ -	\$ 12,830,063
2150 Payroll Deductions and Withholdings Payable	6,151,333	-	-
2160 Accrued Wages Payable	23,647,640	-	11,671
2170 Due to Other Funds	-	39,104	-
2180 Due to Other Governments	50,569	-	-
2300 Deferred Revenues	11,993,440	2,701,067	-
2000 Total Liabilities	<u>47,631,412</u>	<u>2,740,171</u>	<u>12,841,734</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	1,639,733	-	-
3425 Endowment Principal	-	-	-
3430 Prepaid Items	68,273	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	-	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	150,728,621
3480 Retirement of Long-Term Debt	-	71,820,026	-
3490 Other Restricted Fund Balance	125,894	-	-
Committed Fund Balance:			
3530 Capital Expenditures for Equipment	2,231,172	-	-
3545 Other Committed Fund Balance	5,000,000	-	-
Assigned Fund Balance:			
3590 Other Assigned Fund Balance	2,079,317	-	216,695
3600 Unassigned Fund Balance	54,416,886	-	-
3000 Total Fund Balances	<u>65,561,275</u>	<u>71,820,026</u>	<u>150,945,316</u>
4000 Total Liabilities and Fund Balances	<u>\$ 113,192,687</u>	<u>\$ 74,560,197</u>	<u>\$ 163,787,050</u>

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

Other Funds	Total Governmental Funds
\$ 35,824,477	\$ 234,022,670
-	52,858,635
-	22,067,791
-	(220,678)
13,999,432	81,988,550
-	8,864,775
833,737	907,831
1,112,126	2,751,859
-	68,273
<u>\$ 51,769,772</u>	<u>\$ 403,309,706</u>
\$ 2,334,863	\$ 20,953,356
-	6,151,333
5,784,597	29,443,908
8,825,671	8,864,775
-	50,569
399,224	15,093,731
<u>17,344,355</u>	<u>80,557,672</u>
853,086	2,492,819
1,000	1,000
-	68,273
5,972,313	5,972,313
-	150,728,621
-	71,820,026
3,009	128,903
3,900,000	6,131,172
23,696,009	28,696,009
-	2,296,012
-	54,416,886
<u>34,425,417</u>	<u>322,752,034</u>
<u>\$ 51,769,772</u>	<u>\$ 403,309,706</u>

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2013

Total Fund Balances – Governmental Funds \$ 322,752,034

The District uses internal service funds to charge the costs of workers compensation and dental insurance to appropriate functions in other funds. The District also has an internal service fund. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. The net effect of this consolidation is to increase net position. 2,211,466

Capital assets used in governmental activities are not financial resources; therefore, they are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$1,028,803,617 and the accumulated depreciation was (\$315,032,857). In addition, bonds payable and other long-term liabilities are not due and payable in the current period; therefore, they are not reported as liabilities in the funds. At the beginning of the year, bonds payable and accreted interest balance was (\$653,217,271), termination benefits payable was (\$9,190,850) and interest payable was (\$11,966,151). There are bond issuance costs, premiums, discounts, and losses on these issuances. At the beginning of the year, the balance was \$2,518,134. In addition, compensated absences are classified as a short-term liability, and at the beginning of the year the balance was (\$274,496). The net effect of including the beginning balances for capital assets (net of depreciation), bonds payable and other long-term liabilities, interest payable, bond issuance costs, premiums, underwriter's discounts, losses, and compensated absences in the governmental activities is to increase net position. 41,640,126

Transactions related to current year capital outlays, long-term investment, long-term debt, and compensated absences are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:

- Acquisition of capital assets was \$59,127,029
- Disposition of capital assets was (\$2,885,521) and the related accumulated depreciation was \$2,835,634
- Payments made to long-term investment were \$2,851,342
- Payments made on bond principal were \$16,570,000
- Accretion on capital appreciation bonds was (\$100,424)
- Change in interest payable was \$310,917 decrease; in compensated absences was (\$180,056) increase; and in termination benefits was \$710,983 decrease
- Amortization of bond issuance cost was (\$176,150); premiums were \$2,723,777; underwriter's discounts were (\$69,382); and loss on refunding bonds was (\$1,093,006)

The net effect is to increase net position. 80,625,143

Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to (decrease) net position. (24,769,728)

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:

- Recognize deferred revenue as revenue from current year levy in the amount of \$3,858,797 and as revenue from prior year levies in the amount of \$10,827,845
- Recognize SHARS revenue in the amount of \$6,348,702
- Recognize interest on long-term investment in the amount of \$70,502

The net effect is to increase net position. 21,105,846

Net Position of Governmental Activities \$ 443,564,887

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Data Control Codes		Major Fund General Fund	Major Fund Debt Service Fund	Major Fund Capital Projects
REVENUES:				
5700	Total Local and Intermediate Sources	\$ 126,229,054	\$ 37,682,038	\$ 541,312
5800	State Program Revenues	260,076,796	13,140,281	-
5900	Federal Program Revenues	14,692,334	2,934,334	-
5020	Total Revenues	<u>400,998,184</u>	<u>53,756,653</u>	<u>541,312</u>
EXPENDITURES:				
Current:				
0011	Instruction	235,659,543	-	350,800
0012	Instructional Resources and Media Services	6,329,965	-	-
0013	Curriculum and Instructional Staff Development	3,266,808	-	-
0021	Instructional Leadership	5,983,818	-	-
0023	School Leadership	24,000,919	-	-
0031	Guidance, Counseling and Evaluation Services	15,197,510	-	-
0032	Social Work Services	2,601,568	-	-
0033	Health Services	6,819,988	-	-
0034	Student (Pupil) Transportation	9,793,846	-	-
0035	Food Services	184,367	-	-
0036	Extracurricular Activities	9,465,422	-	-
0041	General Administration	11,428,148	-	-
0051	Facilities Maintenance and Operations	44,437,496	-	-
0052	Security and Monitoring Services	5,677,952	-	-
0053	Data Processing Services	7,555,342	-	-
0061	Community Services	1,735,232	-	-
Debt Service:				
0071	Principal on Long Term Debt	-	16,570,000	-
0072	Interest on Long Term Debt	-	31,640,176	-
0073	Bond Issuance Cost and Fees	-	26,056	-
Capital Outlay:				
0081	Facilities Acquisition and Construction	889,344	-	55,029,981
Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-
0095	Payments to Juvenile Justice Alternative Ed. Prg.	43,880	-	-
0099	Other Intergovernmental Charges	899,217	-	-
6030	Total Expenditures	<u>391,970,365</u>	<u>48,236,232</u>	<u>55,380,781</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,027,819</u>	<u>5,520,421</u>	<u>(54,839,469)</u>
OTHER FINANCING SOURCES (USES):				
7912	Sale of Real and Personal Property	58,638	-	-
7915	Transfers In	1,750,000	-	2,400,000
8911	Transfers Out (Use)	(9,000,939)	-	-
8949	Other (Uses)	-	(2,851,342)	-
7080	Total Other Financing Sources (Uses)	<u>(7,192,301)</u>	<u>(2,851,342)</u>	<u>2,400,000</u>
1200	Net Change in Fund Balances	1,835,518	2,669,079	(52,439,469)
0100	Fund Balance - July 1 (Beginning)	63,725,757	69,150,947	203,384,785
3000	Fund Balance - June 30 (Ending)	<u>\$ 65,561,275</u>	<u>\$ 71,820,026</u>	<u>\$ 150,945,316</u>

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

Other Funds	Total Governmental Funds
\$ 4,721,760	\$ 169,174,164
4,019,697	277,236,774
122,680,257	140,306,925
<u>131,421,714</u>	<u>586,717,863</u>
49,681,188	285,691,531
151,770	6,481,735
11,014,865	14,281,673
5,978,380	11,962,198
8,272,301	32,273,220
3,863,561	19,061,071
2,753,937	5,355,505
944,672	7,764,660
696,464	10,490,310
40,076,796	40,261,163
173,092	9,638,514
58,649	11,486,797
2,037,703	46,475,199
5,950	5,683,902
508,276	8,063,618
3,833,429	5,568,661
-	16,570,000
-	31,640,176
-	26,056
401,466	56,320,791
690,826	690,826
-	43,880
-	899,217
<u>131,143,325</u>	<u>626,730,703</u>
<u>278,389</u>	<u>(40,012,840)</u>
25,140	83,778
6,600,939	10,750,939
-	(9,000,939)
-	(2,851,342)
<u>6,626,079</u>	<u>(1,017,564)</u>
6,904,468	(41,030,404)
<u>27,520,949</u>	<u>363,782,438</u>
<u>\$ 34,425,417</u>	<u>\$ 322,752,034</u>

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2013

Total Net Change in Fund Balances – Governmental Funds \$ (41,030,404)

The District uses internal service funds to account for the revenues and expenses related to the workers compensation and dental insurance funds. The District also has a health insurance internal service fund. The net income of internal service funds is reported with governmental activities. The net effect of this consolidation is to decrease net position. (1,461,104)

Transactions related to current year capital outlays, long-term investment, long-term debt, and compensated absences are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:

- Acquisition of capital assets was \$59,127,029
- Disposition of capital assets was (\$2,885,521) and the related accumulated depreciation was \$2,835,634
- Payments made to long-term investment were \$2,851,342
- Payments made on bond principal were \$16,570,000
- Accretion on capital appreciation bonds was (\$100,424)
- Change in interest payable was \$310,917 decrease; in compensated absences was (\$180,056) increase; and in termination benefits was \$710,983 decrease
- Amortization of bond issuance cost was (\$176,150); premiums were \$2,723,777; underwriter's discounts were (\$69,382); and loss on refunding bonds was (\$1,093,006)

The net effect is to increase net position. 80,625,143

Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to (decrease) net position. (24,769,728)

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting, as follows:

- Remove tax collections from prior year levies in the amount of (\$2,646,191)
- Recognize deferred revenue as revenue from current year levy in the amount of \$3,858,797
- Recognize less tax revenue in the amount of (\$1,241,887) for the difference between what was estimated in the prior year and collected in the current year
- Recognize SHARS revenue in the amount of \$6,348,702
- Remove SHARS revenue from prior year in the amount of (\$7,690,146)
- Recognize interest on long-term investment in the amount of \$70,502

The net effect is to decrease net position. (1,300,223)

Change in Net Position of Governmental Activities \$ 12,063,684

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2013

	Governmental Activities -
	Total Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 9,446,882
Other Current Assets - Deposits	580,761
Total Assets	<u>10,027,643</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	1,245
Short Term Claims Payable	3,591,774
Accrued Wages Payable	352
Total Current Liabilities	<u>3,593,371</u>
Noncurrent Liabilities:	
Claims Payable - Due in More than One Year	4,222,806
Total Noncurrent Liabilities	<u>4,222,806</u>
Total Liabilities	<u>7,816,177</u>
NET POSITION	
Unrestricted Net Position	\$ 2,211,466
Total Net Position	<u>\$ 2,211,466</u>

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Governmental Activities -
	Total Internal Service Funds
<hr/>	
OPERATING REVENUES:	
Local and Intermediate Sources	\$ 6,527,788
Total Operating Revenues	<u>6,527,788</u>
OPERATING EXPENSES:	
Payroll Costs	321,819
Professional and Contracted Services	448,827
Supplies and Materials	3,033
Other Operating Costs	5,465,213
Total Operating Expenses	<u>6,238,892</u>
Income Before Transfers	288,896
Transfers Out	<u>(1,750,000)</u>
Change in Net Position	(1,461,104)
Total Net Position - July 1 (Beginning)	<u>3,672,570</u>
 Total Net Position - June 30 (Ending)	 <u><u>\$ 2,211,466</u></u>

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Governmental Activities -
	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>	
Cash Received from User Charges	\$ 6,527,788
Cash Payments to Employees for Services	(321,467)
Cash Payments for Insurance Claims	(5,780,087)
Net Cash Provided by Operating Activities	<u>426,234</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>	
Operating Transfer Out	<u>(1,750,000)</u>
Net Decrease in Cash and Cash Equivalents	(1,323,766)
Cash and Cash Equivalents at Beginning of Year	<u>10,770,648</u>
Cash and Cash Equivalents at End of Year	<u>\$ 9,446,882</u>
<u>Reconciliation of Operating Income to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Income:	\$ 288,896
<u>Effect of Increases and Decreases in Current</u>	
<u>Assets and Liabilities:</u>	
Decrease in Deposits	202,500
(Decrease) in Accounts Payable	(20,976)
Increase in Accrued Wages Payable	352
(Decrease) in Claims Payable	(44,538)
Net Cash Provided by Operating Activities	<u>\$ 426,234</u>

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
JUNE 30, 2013

	Agency Fund
ASSETS	
Cash and Cash Equivalents	\$ 2,615,915
Total Assets	<u>\$ 2,615,915</u>
LIABILITIES	
Accounts Payable	\$ 10,000
Due to Student Groups	<u>2,605,915</u>
Total Liabilities	<u>\$ 2,615,915</u>

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The San Antonio Independent School District (the “District”) is a public educational agency operating under the applicable laws and regulations of the State of Texas. It is governed by a seven member Board of Trustees (the “Board”) elected by registered voters of the District. The District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources; and, it complies with the requirements of the appropriate version of Texas Education Agency’s *Financial Accountability System Resource Guide* (the “Resource Guide”), and the requirements of contracts and grants of agencies from which it receives funds.

A. REPORTING ENTITY

The Board of Trustees (the “Board”) is elected by the public and it has the authority to make decisions, approve/disapprove the appointment of administrators and managers, and significantly influence operations. The Board also has primary accountability for fiscal matters. Therefore, the District is a financial reporting entity as defined by the GASB in its Statement No. 14, “The Financial Reporting Entity”, and it is not included as part of any other governmental reporting entity.

Blended Component Unit. During fiscal year 1996, the District approved the formation of the San Antonio Independent School District Public Facilities Corporation (the Corporation). The Corporation is organized exclusively for the purposes of benefiting and accomplishing public purposes of the District and acting on behalf of the District. The Corporation may be used to assist in the financing, accounting, or refinancing of obligations of the District, and in providing “public facilities” to purchase obligations of the District, and to incur obligations issued or incurred in accordance with existing law. Blended component units, although legally separate entities, are, in substance, part of the government’s operations, and therefore, at June 30, 2013, the District has reflected this Corporation as a blended component unit. The Corporation is included in the Debt Service Fund total and, therefore, does not issue separate financial statements.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities are government-wide financial statements. These statements report information on all of the District’s nonfiduciary activities with the interfund activities removed. Government activities include programs supported primarily by property taxes, state foundation funds, grants and other intergovernmental revenues.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

The net position of the District is segregated into three different categories, to include: net investment in capital assets, restricted net position, and unrestricted net position.

The Statement of Activities reports program revenues and general revenues separately. The program revenues section of the statement demonstrates how other people or entities that participate in programs the District operates have shared in the payment of the direct costs. The “Charges for Services” column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function of the District. Examples include tuition paid for various activities, school lunch charges, etc. The “Operating Grants and Contributions” column includes amounts paid by organizations outside the District to help meet the operational requirements of a given function. An example includes grants under the Elementary and Secondary Education Act. If a revenue is not a program revenue, it is a general revenue and used to support all of the District’s functions (i.e., property taxes).

Interfund activities reported include loans and transfers between governmental funds. The loans appear as due to/ due from other funds on the Governmental Funds Balance Sheet. The transfers appear as other financing sources and uses on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. All interfund transactions between governmental funds are eliminated in the government-wide statements.

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

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

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

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

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund financial statements; the Agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations. With the economic resources measurement focus, all assets and liabilities (whether current or noncurrent) associated with the operations of these funds are included in the Statement of Net Position. With the accrual basis of accounting, revenue is recognized in the accounting period in which it is earned and becomes measurable and expenses in the period in which they are incurred and become measurable. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The total net position for these funds are segregated into net investment in capital assets, restricted net position, and unrestricted net position.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, if measurable, as under the accrual basis of accounting. However, debt service expenditures, as well as expenditures related to claims and judgments are recorded only when payment is due. The District accrues accumulated unpaid vacation leave when earned by the employee. A liability for this amount is reported in the government-wide financial statements.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the state are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the District to refund all or part of the unused amount.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

The District reports the following major governmental funds:

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. It is a budgeted fund, and any fund balances are considered resources available for current operations. General Fund primary revenue sources include property taxes and state funding.

Debt Service Fund – The District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a Debt Service Fund. The Debt Service Fund is a budgeted fund whose primary revenue source is local property taxes levied specifically for debt service. The fund balance of this fund represents amounts that will be used for retirement of bonds and payment of interest in the future.

Capital Projects Fund – This fund accounts for proceeds from sales of bonds and other revenues to be used for authorized construction projects. This fund is generally budgeted on a project basis.

Additionally, the District reports the following fund types:

Governmental Funds:

Special Revenue Funds – The District accounts for resources restricted to, or committed for, specific purposes by the District or a grantor in a Special Revenue Fund. Most federal financial assistance, including the Child Nutrition Program, and some state financial assistance is accounted for in a Special Revenue Fund. Sometimes unused grant balances must be returned to grantors at the close of specified project periods.

Permanent Fund – The District uses a Permanent Fund to account for resources received with explicit donor requirements that the original donation must remain intact and only earnings from the donation may be used for the purpose dictated by the donor.

Proprietary Funds:

Internal Service Funds – The District uses an Internal Service Fund to account for revenues and expenses related to the workers compensation, dental insurance, and health insurance programs.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

Fiduciary Funds:

Agency Funds – The District accounts for resources held for others in a custodial capacity in Agency Funds. The District accounts for the Student Activity Fund as an Agency Fund.

D. OTHER ACCOUNTING POLICIES

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Investments are reported at fair value.

The funds of the District must be deposited and invested under the terms of a depository contract, contents of which are set out in the Depository Contract Law. The depository bank must pledge eligible securities as collateral for the District's deposits plus accrued interest less FDIC insurance of the District. In accordance with the Public Funds Collateral Act and the Texas Education Code, the collateral margin coverage is at 102% (110% if pledging eligible declining principal securities).

For the purposes of the Statement of Cash Flows for the Internal Service Funds, cash and cash equivalents are considered to be demand deposits.

2. Receivables and Payables

Interfund activities that represent lending/borrowing arrangements which are outstanding at the end of the fiscal year are referred to as "due to/ due from other funds".

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

The appraisal and recording of all property within the District is the responsibility of the Bexar Appraisal District (BAD). The BAD is an independent governmental unit with a board of directors appointed by the taxing jurisdictions within the county and funded from assessments against those taxing jurisdictions. BAD is required by law to assess property at 100% of its appraised value. Real property must be reappraised at least every two years.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

Under certain circumstances, taxpayers and taxing units, including the District, may challenge orders of the BAD Review Board through various appeals and, if necessary, legal action.

Tax collections are prorated between the general fund and debt service fund based on the tax rate approved by the Board. For the period ended June 30, 2013, the general and debt service fund rates were \$1.04 and \$.3176, respectively, per \$100 of assessed value.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the general and debt service funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. The property tax receivable allowance is equal to 1 percent of outstanding property taxes at June 30, 2013.

3. Inventories

The District reports inventories of supplies on the balance sheet at weighted average cost and they include consumable, custodial, maintenance, transportation, instructional and office supplies, and athletic items. Inventories of governmental funds are recorded as expenditures when they are consumed rather than when purchased. Inventories of food commodities are recorded at market values supplied by the Texas Department of Human Services and recorded as inventory and deferred revenue when received in the governmental funds. When requisitioned, inventory and deferred revenue are relieved, expenditures are charged, and revenue is recognized for an equal amount.

4. Deferred Expenditures

Certain payments to vendors/ employees reflect costs applicable to future accounting periods and are recorded as prepaid items within the deferred expenditures (expenses) line item in both government-wide and fund financial statements.

5. Capital Assets

Capital assets, which include land, buildings and improvements, furniture, equipment, vehicles, and construction in progress, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year for depreciation purposes. Such assets are recorded at historical cost or

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Buildings, furniture, equipment and vehicles of the District are depreciated using the straight line method over the following estimated useful lives:

Asset Class	Estimated Useful Life
Buildings and Improvements	40
Portable Buildings	20
Furniture and Equipment	10
All Vehicles	10
Audio Visual Equipment	10
Printing, Duplicating & Copying Equipment	5
Data Processing Equipment	3

6. Compensated Absences

Vacation Leave – Full-time employees of the District accumulate vacation leave benefits in varying amounts. Employees who accumulate vacation leave benefits are required to take their vacation benefits by October 2nd of the subsequent year. The vacation leave balance is reflected as a current liability in the Statement of Net Position since employees must use the accumulated leave in the following fiscal year.

State Leave – Under current state law, District employees earn up to five days of leave per year at the rate of one-half workday for every 18 days of employment, with no limit on accumulation. State leave balances roll over year after year and District employees may transfer unused leave balances to another Texas school district.

Local Leave – All District employees earn paid local leave of 5-7 days per school year, depending on the number of days worked. Local leave accumulates without limit and balances roll over from year to year.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

Accumulated state and local leave balances are not paid upon termination from the District, except those paid under the Accumulated Leave Incentive Plan (ALIP). The plan is available to employees meeting certain eligibility requirements.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. It is the District's policy to record bond premiums and discounts as deferred costs and amortize them over the life of the bonds using the effective interest method if material or straight line when not material. Loss on refunded debt is amortized over the term of the related bond using the straight line method. Bonds payable are reported net of the applicable bond premium, discount, and loss on refunding. Bond issuance costs are reported as deferred charges and amortized over the term of the related bond using the straight line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses, if any. Issuance costs, whether or not withheld from the actual proceeds received, are reported as debt service expenditures.

8. Fund Balance

In the fund financial statements, the District uses the following criteria when classifying fund balance amounts:

Nonspendable – amounts not in spendable form or that are legally or contractually earmarked for a specific use. Examples include inventories and endowment principal.

Restricted – amounts that have been legally separated for a specific purpose by law or external funding source. Examples include grants, capital acquisitions, and long-term debt.

Committed – amounts that can only be set aside for a specific purpose by the District's highest level of decision-making authority, the Board, through formal action. This Board action to commit funds must occur prior to fiscal year end and can only be modified or removed by the Board. Examples include capital expenditures, self insurance, and campus activity funds.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

Assigned – amounts that do not require Board approval but are intended to be used for a specific purpose. As established by the District’s fund balance policy, the Superintendent or his designee is authorized to assign amounts for a specific purpose. These amounts do not meet the criteria to be classified as restricted or committed.

Unassigned – residual amount in the general fund that is available to finance operating expenditures. In other funds, this classification is used only to report a deficit balance resulting from over-spending for specific purposes for which amounts had been restricted, committed, or assigned, as applicable. The District’s policy is to maintain a minimum threshold of 10% of the prior year’s expenditures in unassigned fund balance for the general fund. The District’s unassigned fund balance amount at June 30, 2013 is \$54,416,886, which exceeds the required minimum amount of \$51,473,416.

9. Spending Order

Fund balance amounts that are restricted, committed, or assigned are considered to have been spent when an expenditure is incurred for the respective purpose. If an expenditure incurred meets the criteria for more than one fund balance category, the District relieves fund balance in the following order: restricted, committed, assigned, and then unassigned.

10. Data Control Codes

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

11. Restricted/Unrestricted Resources

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. It is the District’s policy to first apply cost-reimbursement grant (restricted) resources to such programs and then general revenues.

12. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain report amounts and disclosures. Accordingly, actual results could differ from those estimates.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

13. Indirect Expenses

School districts are required to report all expenses by function. All general administration and other intergovernmental expenses reported in functions 41 and 99, respectively, and some data processing service expenses reported in function 53 represent indirect expenses of other functions.

14. Investments

At June 30, 2013, the District's current investments are comprised of local government investment pools, money market funds, municipal bonds, and a repurchase agreement. The investment pools and money market funds are reported as cash and cash equivalents. The municipal bonds and repurchase agreement are reported as current investments.

The District's investments in public funds investment pools include those with Texas Local Government Investment Pool (TexPool), Texas Short Term Asset Reserve Fund (TexSTAR), and Lone Star Investment Pool (Lone Star). All three pools were created pursuant to the Interlocal Cooperation Act, Chapter 791, of the Texas Government Code and are subject to the provisions of the Public Funds Investment Act, Chapter 2256, of the Texas Government Code. These pools operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. All three pools use amortized cost rather than fair market value to report net assets to compute share prices. Accordingly, the fair value of the District's position in these pools is the same as the value of the pool shares. Participation in the pools is voluntary.

The Texas Comptroller of Public Accounts is the sole officer, director and shareholder of the Texas Treasury Safekeeping Trust company, which is authorized to operate TexPool. Administrative and investment services are provided by Federated Investors, Inc., acting on behalf of the Texas Treasury Safekeeping Trust Company. In addition, the TexPool Advisory Board advises on TexPool's Investment Policy. This Advisory Board is composed equally of participants in TexPool and other persons who do not have a business relationship with TexPool who are qualified to advise TexPool. Financial information for TexPool can be accessed on the internet (<http://www.texpool.com>).

TexSTAR is governed by a board of directors. J.P. Morgan Investment Management, Inc. acts as the investment manager and FirstSouthwest provides participant and marketing services. Financial information for TexSTAR can be accessed on the internet (<http://www.texstar.org>).

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

Lone Star is administered and distributed by the Texas Association of School Boards' wholly owned subsidiary, First Public. First Public is a registered broker-dealer with the SEC, the Financial Industry Regulatory Authority, and the Municipal Securities Rulemaking Board. Lone Star is governed by an eleven-member Board of Trustees (Board) made up of active participants in the pool. The Board has the responsibility of adopting and monitoring compliance with the investment policy, appointing investment officers, overseeing the selection of an investment advisor, custodian, investment consultant, administrator, and other service providers. The Board is also responsible for monitoring the performance of the pool. Financial information for the pool can be obtained by writing to First Public at 12007 Research Blvd., Austin, Texas 78759 or by calling 1-800-558-8875.

The District is invested in the Prime Cash Obligations Fund (PCOXX) and the Fidelity Money Market Portfolio Fund (FNSXX) managed by Federated Investors (the "Funds"). The Funds are money market mutual funds, regulated primarily under SEC's Rule 2a7 of the Investment Company Act of 1940 (the "ACT"). The Funds attempt to stabilize the net asset value ("NAV") of their shares at \$1.00 by valuing the portfolio securities using the amortized cost method; however, there is no guarantee that the NAV will remain at \$1.00 a share. The Funds are assigned a cusip number and a NASDAQ symbol and can be purchased and redeemed on the New York Stock Exchange. The funds do not charge a front-end sales charge.

Under the Bond Order for the Unlimited Tax Qualified School Construction Bonds, Taxable Series 2011, the District has an Investment Repurchase Agreement where the District purchased securities from Bayerische Landesbank using funds from the bond issuance at a specified rate and Bayerische Landesbank subsequently repurchases those securities at the times and prices set forth in the agreement. As of June 30, 2013, the repurchase agreement of \$52,858,635 was held by Wells Fargo Bank as custodian, in the name of the District.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

The Board adopts an "appropriated budget" on a basis consistent with generally accepted accounting principles for the General Fund, Debt Service Fund and Child Nutrition Program Fund (which is included with the Special Revenue Funds). The District is required to present the original and the final amended budgets for revenues and expenditures compared to actual revenues and expenditures for these three funds. The General Fund Budget report is presented in Exhibit G-1 and the Child Nutrition Program Fund Budget and Debt Service Fund Budget

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

reports are presented in Exhibits J-4 and J-5, respectively.

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

- * Prior to June 20th, the District prepared a budget based on the budgeting concepts for the subsequent fiscal year. The operating budget included proposed expenditures and the means of financing them.
- * After several budget workshops with the Board, a meeting was called for the purpose of adopting the proposed budget. At least ten days, but not more than 30 days, of public notice of the meeting is required.
- * A summary of the proposed budget was posted on the District's website. The budget summary included a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner.
- * No later than June 30th, the Board adopted the budget for the General Fund, Debt Service Fund and Child Nutrition Program Fund.
- * The adopted budget was posted on the District's website, where it will be prominently displayed until the third anniversary of the date the budget was adopted.
- * After the budget for the above listed funds was approved, any amendment that caused an increase or decrease in a fund or functional spending category, or total revenue or other resources object category, required Board approval. These amendments were presented to the Board at its regular monthly meeting and were reflected in the official minutes. Because the District has a policy of careful budgetary control, several budgetary amendments were necessary throughout the year.
- * Expenditure budgets are controlled at the expenditure functional and object level by the appropriate budget manager (principals, department director or area administrator). Budget managers may authorize transfers within functional and organizational categories that do not affect the total functional and organizational appropriations.
- * Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation, is used in all governmental funds. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Encumbrances for specific purposes for which amounts have not been

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

previously restricted or committed were included within assigned fund balance. Since appropriations lapse at the end of each year, outstanding encumbrances are appropriately provided for in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments. Outstanding encumbrances at June 30, 2013 that were provided for in the 2013-2014 budget were reported as follows:

- o The General Fund had \$1,358,771 in outstanding encumbrances with \$643,885 reported as assigned fund balance and \$714,886 reported as committed fund balance.
- o The Other Funds had \$589,940 in outstanding encumbrances, all of which was reported as committed fund balance.

For the year ended June 30, 2013, General Fund expenditures in function 13 exceeded appropriations by \$324,486 due to the General Fund supplementing unforeseen payroll costs for Title II and Title III programs.

III. DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Deposits and investments are comprised of the following:

	Governmental Funds						
	General Fund	Debt Service	Capital Projects	Other Funds	Total	Proprietary Funds	Grand Total
Cash and Cash Equivalents:							
Demand Accounts	\$ (18,659,887)	\$ -	\$ (1,553,787)	\$ 35,811,589	\$ 15,597,915	\$ 9,446,882	\$ 25,044,797
Cash on Hand	1,500	-	-	8,885	10,385	-	10,385
Investment Pools	29,111,722	29,830,506	86,351	4,003	59,032,582	-	59,032,582
Money Market Funds	7,699,386	39,286,551	112,395,851	-	159,381,788	-	159,381,788
Total	\$ 18,152,721	\$ 69,117,057	\$ 110,928,415	\$ 35,824,477	\$ 234,022,670	\$ 9,446,882	\$ 243,469,552
Investments – Current:							
Repurchase Agreement	\$ -	\$ -	\$ 52,858,635	\$ -	\$ 52,858,635	\$ -	\$ 52,858,635

(Continued)

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

		Agency Funds
		Student Activity Funds
Cash and Cash Equivalents:		
Demand Accounts	\$	104,354
Money Market Funds		2,511,561
Total	\$	2,615,915

At June 30, 2013, the carrying amount of the District’s deposits (cash and interest-bearing savings accounts), including agency funds, was \$25,149,151 and the bank balance was \$31,149,532. To control custody risk, in accordance with the District’s policy, the District’s cash deposits at June 30, 2013, and during the year ended June 30, 2013, were entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name.

Following is additional information regarding coverage of combined balances on the date of the highest deposit:

1. Name of Bank: Bank of America
2. The highest combined balances of cash and interest-bearing savings accounts amounted to \$40,896,030 and occurred during the month of November 2012.
3. Total amount of FDIC coverage at the time of the highest combined balance was \$40,896,030.

The Public Funds Investment Act – Government Code Chapter 2256 contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5)

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repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District believes it is in substantial compliance with the requirements of the Act and with local policies.

As of June 30, 2013, the District, including agency funds, had the following investments:

Investment	Fair Value	Weighted Average Maturity (Days)	Standard & Poors Rating
Lone Star Investment Pool	\$ 21,696,584	1	AAAm
TexPool	37,262,207	1	AAAm
TexStar	2,585,352	1	AAAm
Money Market Mutual Funds			
Prime Cash Obligations Fund	66,606,926	1	AAAm
Money Market Portfolio Fund	92,774,862	1	Not Rated
Construction Fund Repurchase Agreement	<u>52,858,635</u>	456	Not Rated
Total	<u>\$ 273,784,566</u>		

Interest Rate Risk – As a means of limiting its exposure to fair value losses arising from rising interest rates, the District’s investment policy limits maturities of investments to two years from the date of purchase.

Credit Risk – In accordance with the District’s investment policy, investments in investment pools must be rated at least AAA to AAA-m or equivalent, and investments in obligations of the U.S. government or its agencies must be rated at least A or equivalent.

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B. RECEIVABLES

Receivables as of June 30, 2013, for the District's individual major funds and other funds, including the applicable allowances for uncollectible accounts, are as follows:

	Major Funds			Total
	General	Debt	Other	
	Fund	Service Fund	Governmental Funds	
Property Taxes - Delinquent	\$ 17,678,493	\$ 4,389,298	\$ -	\$ 22,067,791
Receivables from Other Governments	66,891,383	1,097,735	13,999,432	81,988,550
Other Receivables	74,094	-	833,737	907,831
Gross Receivables	\$ 84,643,970	\$ 5,487,033	\$ 14,833,169	\$ 104,964,172
Less : Allowance for Uncollectible Taxes	(176,785)	(43,893)	-	(220,678)
Total Receivables (Net)	\$ 84,467,185	\$ 5,443,140	\$ 14,833,169	\$ 104,743,494

These amounts are expected to be collected within one year. Delinquent property taxes may be collected over several years.

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The amounts reflected as Receivables from Other Governments above are comprised of the following:

	<u>Major Funds</u>		Other Governmental Funds	Total
	General Fund	Debt Service Fund		
Due from State Agencies	\$ 64,882,272	\$ 521,461	\$ 10,149,716	\$ 75,553,449
Due from Federal Agencies	121,955	-	1,155,990	1,277,945
Due from Other Government Agencies	1,887,156	576,274	2,693,726	5,157,156
Total Due from Other Governments	<u>\$ 66,891,383</u>	<u>\$ 1,097,735</u>	<u>\$ 13,999,432</u>	<u>\$ 81,988,550</u>

The amount reflected as Other Receivables above is comprised of the following:

	<u>Major Fund</u>		Other Governmental Funds	Total
	General Fund			
National School Breakfast and Lunch Program	\$ -		\$ 7,215	\$ 7,215
After School Challenge Program	-		768,518	768,518
Restitution	27,380		-	27,380
Miscellaneous	46,714		58,004	104,718
Total Other Receivables	<u>\$ 74,094</u>		<u>\$ 833,737</u>	<u>\$ 907,831</u>

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C. DEFERRED REVENUE

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities in the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At June 30, 2013, the various components of deferred revenue reported in the governmental funds were as follows:

	Major Funds			Total
	General Fund	Debt Service Fund	Other Governmental Funds	
Net Tax Revenue	\$ 11,985,575	\$ 2,701,067	\$ -	\$ 14,686,642
Federal Food Commodities	-	-	259,040	259,040
Advance Funding	7,865	-	140,184	148,049
Total	\$ 11,993,440	\$ 2,701,067	\$ 399,224	\$ 15,093,731

The Federal Food Commodities amount of \$259,040 along with the Advance Funding amount of \$148,049 total \$407,089 and are reported as unearned revenue in the government-wide Statement of Net Position.

D. DUE TO / DUE FROM OTHER FUNDS AND TRANSFERS IN / OUT

The composition of amounts due to/from other funds as of June 30, 2013 is as follows:

	Receivable	Payable
General Fund:		
Other Funds	\$ 8,825,671	\$ -
Debt Service Fund	39,104	-
Debt Service Fund:		
General Fund	-	39,104
Other Funds:		
General Fund	-	8,825,671
Total Interfund Receivables and Payables	\$ 8,864,775	\$ 8,864,775

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Receivables in the General Fund represent amounts transferred to Special Revenue Funds pending reimbursement from grantors and amounts due from the Debt Service Fund for property tax collections allocated to the General Fund. These interfund balances are expected to be repaid within one year from the date of the financial statements.

Transfers during the year ended June 30, 2013 were as follows:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund:		
Other Governmental Funds	\$ -	\$ 6,600,939
Capital Projects Funds	-	2,400,000
Internal Service Fund	1,750,000	-
Other Governmental Funds:		
General Fund	6,600,939	-
Capital Projects Funds:		
General Fund	2,400,000	-
Total Transfers – Governmental Funds	\$ 10,750,939	\$ 9,000,939
Proprietary Funds:		
Internal Service Fund		
General Fund	\$ -	\$ 1,750,000
Total Transfers – Proprietary Funds	\$ -	\$ 1,750,000
Grand Total – All Funds	\$ 10,750,939	\$ 10,750,939

The transfer from the General Fund to Other Governmental Funds was for (1) various District initiatives involving facility maintenance and employment, (2) subsidizing the Child Nutrition Program for meals served to students that meet the “reduced” payment status, and (3) subsidizing various other programs. The transfer from the General Fund to the Capital Projects Fund was for the payment of bond issuance costs of future bond issuances. The transfer from the Internal Service Fund to the General Fund was to return funds previously transferred to establish the Health Insurance Fund.

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E. CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Increases	Decreases	Transfers	Balance June 30, 2013
Capital Assets, Not Being Depreciated:					
Land	\$ 51,871,899	\$ 4,658,024	\$ (3,167)	\$ -	\$ 56,526,756
Construction in progress	14,672,286	50,864,082	-	(12,114,119)	53,422,249
Total Capital Assets, Not Being Depreciated	66,544,185	55,522,106	(3,167)	(12,114,119)	109,949,005
Capital Assets, Being Depreciated:					
Buildings & Improvements	920,160,330	-	(899,389)	12,114,119	931,375,060
Furniture, Equipment, & Vehicles	42,099,102	3,604,923	(1,982,965)	-	43,721,060
Total Capital Assets, Being Depreciated	962,259,432	3,604,923	(2,882,354)	12,114,119	975,096,120
Less Accumulated Depreciation for:					
Buildings & Improvements	(291,576,747)	(21,277,103)	896,793	-	(311,957,057)
Furniture, Equipment, & Vehicles	(23,456,110)	(3,492,625)	1,938,841	-	(25,009,894)
Total Accumulated Depreciation	(315,032,857)	(24,769,728)	2,835,634	-	(336,966,951)
Total Capital Assets, Being Depreciated, Net	647,226,575	(21,164,805)	(46,720)	12,114,119	638,129,169
Total Governmental Activities Capital Assets, Net	\$ 713,770,760	\$ 34,357,301	\$ (49,887)	\$ -	\$ 748,078,174

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Depreciation expense of the governmental activities was charged to functions/ programs as follows:

Instruction	\$13,582,894
Instructional Resources and Media Services	379,281
Curriculum and Instructional Staff Development	178,163
Instructional Leadership	330,929
School Leadership	1,308,947
Guidance, Counseling, and Evaluation Services	830,787
Social Work Services	141,883
Health Services	371,944
Student (Pupil) Transportation	1,839,857
Food Services	242,603
Extracurricular Activities	542,991
General Administration	661,774
Facilities Maintenance and Operations	2,869,018
Security and Monitoring Services	391,313
Data Processing Services	999,271
Community Services	98,073
Total Governmental Activities	\$24,769,728

Construction Commitments

The majority of construction in progress as of June 30, 2013 relates to the following bond-funded projects:

	Project Authorization	Completed To Date	Construction in Progress	Unexpended Amount	Further Financing Required
<u>1997 Bond Authorization:</u>					
Bond Construction, Series 1997	\$ 325,070,000	\$ 317,372,698	\$ 3,639,623	\$ 4,057,679	No
Bond Construction, Series 1999	246,684,700	243,060,997	58,977	3,564,726	No
Bond Construction, Series 2000	21,940,000	18,671,109	292,954	2,975,937	No
Bond Construction, Series 2001	137,796,800	134,161,207	29,410	3,606,183	No
<u>2010 Bond Authorization:</u>					
Bond Construction, Series 2010	152,050,000	29,823,806	39,417,771	82,808,423	No
Bond Construction, Series 2011	61,615,000	704,480	8,456,592	52,453,928	No
Totals	\$ 945,156,500	\$ 743,794,297	\$ 51,895,327	\$ 149,466,876	

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F. LONG TERM INVESTMENT

The District's ongoing debt management program includes the Sinking Fund Repurchase Agreement dated October 17, 2011 (Agreement) with Deutsche Bank Securities Inc. The Agreement is in connection with the August 15, 2028 bullet maturity payment of the \$61,115,000 Unlimited Tax Qualified School Construction Bonds, Series 2011 (QSCB). On August 15, 2012 (Initial Purchase Date), the District deposited \$2,851,342, with equal annual purchases scheduled through August 15, 2028 (Final Repurchase Date). The deposits in the sinking fund are for the purchase of obligations of the United States of America or its agencies and instrumentalities. Each deposit will earn interest at 2.80% per annum, calculated on a 30/360 day count basis and shall begin accruing from the Initial Purchase Date and be fixed through the Final Repurchase Date. On the Final Repurchase Date, the sinking fund will have a balance of \$61,110,000 available to pay the principal on the QSCB bullet maturity. The balance will consist of the \$48,472,820 in total annual purchases and \$12,637,180 in interest earnings.

In the government-wide financial statements, the sinking fund deposits, along with the interest earnings, are recorded in the Statement of Net Position as a long term investment with a balance of \$2,891,261. In the fund financial statements, the payments for the deposits to the sinking fund of \$2,851,342 are reported as Other Uses in the Statement of Revenues, Expenditures, and Changes in Fund Balances.

For long term investments, the District applies specific identification for purposes of credit risk. The District's investment policy does not address concentration of credit risk as related to the long term investment. The Agreement is not rated.

G. DUE TO OTHER GOVERNMENTS

The amount reflected as due to other governments is comprised of the following:

	Major Fund
	General Fund
Due to Texas Education Agency	\$ 46,643
Due to Texas State Comptroller	279
Due to Texas Workforce Commission	3,647
Total	\$ 50,569

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H. COMPENSATED ABSENCES

Vacation Payable – The balance for the accumulated vacation leave at the end of the year is reflected in the government-wide Statement of Net Position as a current liability since it is required to be used within the next year or the employee forgoes the days earned and accumulated.

Following is the change in compensated absences:

Balance - July 1, 2012	\$ 274,496
Plus: Additions	1,150,657
Less: Payments	<u>(970,601)</u>
Balance - June 30, 2013	<u>\$ 454,552</u>

I. LONG TERM DEBT

General Obligation Bonds – The District issued general obligation bonds for the governmental activities to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. Current principal and interest requirements are payable solely from future revenues of the Debt Service Fund which consist principally of property taxes collected by the District, interest earnings, and state funds. Certain outstanding bonds may be redeemed at their par value prior to their normal maturity dates in accordance with the terms of the related bond indentures.

The District received a direct subsidy for the Unlimited Tax School Building Bonds, Series 2010B, which is reflected as federal revenue in the Debt Service Fund in the amount of \$2,934,334 for the year ended June 30, 2013. The District also received a direct subsidy for the Unlimited Tax Qualified School Construction Bonds, Series 2011, which is reflected as federal revenue in the Strategic Initiatives Fund in the amount of \$2,448,267 for the year ended June 30, 2013.

Refunding Bonds – In previous years, the District issued refunding bonds to defease certain general obligation bonds. The net proceeds were placed in an irrevocable trust to provide for all future debt service payments on the refunded obligations. The refunded obligations represent a legal defeasance and are no longer a liability of the District; therefore, they are not included in the District's financial statements. At June 30, 2013, \$259,645,000 of previously defeased bonds are outstanding.

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The following is a summary of changes in bonds payable for the year ended June 30, 2013:

Description	Interest Rate Payable	Range of Maturity	Amounts	Amounts	Addition	Retired	Amounts	Due Within One Year
			Original Issue	Outstanding June 30, 2012			Outstanding June 30, 2013	
Unlimited Tax Refunding Bonds, Series 2005	3.0-5.25%	2014-2027	\$306,880,000	\$ 292,830,000	\$ -	\$16,405,000	\$ 276,425,000	\$11,640,000
Unlimited Tax Refunding Bonds, Series 2006	4.0-							
Current Interest Bonds	4.5%	2014-2031	47,290,000	46,530,000	-	165,000	46,365,000	170,000
Premium Capital								
Appreciation Bonds		2025	319,988	319,988	-	-	319,988	-
Unlimited Tax Sch. Bldg Bonds, Series 2010B	2.235-6.397%	2014-2040	151,450,000	151,450,000	-	-	151,450,000	-
Unlimited Tax Refunding Bonds, Series 2011	2.0-5.0%	2014-2029	99,085,000	99,085,000	-	-	99,085,000	6,010,000
Unlimited Tax Qualified School Construction Bonds, Series 2011	4.006%	2014-2028	61,115,000	61,115,000	-	-	61,115,000	-
Totals			\$666,139,988	\$ 651,329,988	\$ -	\$16,570,000	\$ 634,759,988	\$17,820,000
				Balance			Balance	Due within
				June 30, 2012	Addition	Retired	June 30, 2013	One Year
Accretion on Capital Appreciation Bonds*				\$ 1,887,282	\$ 100,424	\$ -	\$ 1,987,706	\$ -

* This represents accretion of interest on a cumulative basis.

The District has never defaulted on any principal or interest payments. There are a number of limitations and restrictions contained in the general obligation bond indentures. The District is in compliance with all significant limitations and restrictions at June 30, 2013.

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The annual debt service requirements to maturity for bonds payable are as follows:

Year Ending June 30	Principal	Interest	Total Requirements
2014	\$ 17,820,000	\$ 30,839,519	\$ 48,659,519
2015	22,355,000	29,914,409	52,269,409
2016	23,365,000	28,908,324	52,273,324
2017	24,360,000	27,848,123	52,208,123
2018	25,475,000	26,714,735	52,189,735
2019-2023	143,065,000	114,073,860	257,138,860
2024-2028	172,184,988	79,222,570	251,407,558
2029-2033	144,925,000	29,288,433	174,213,433
2034-2038	35,910,000	13,971,351	49,881,351
2039-2041	25,300,000	2,471,801	27,771,801
Total	<u>\$ 634,759,988</u>	<u>\$ 383,253,125</u>	<u>\$1,018,013,113</u>

J. OTHER LONG-TERM LIABILITIES

(1) Workers' Compensation

Under this program, the District provides coverage up to a maximum of \$350,000 per claim and purchases commercial insurance for claims in excess of this coverage. There were no settlements exceeding insurance coverage for each of the past three fiscal years. The total claims liability of \$7,435,509 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10 as amended by GASB Statement No. 30, which requires that a liability for claims be reported if information is available prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. The District records the liability for claims incurred but not reported which is estimated using historical data.

The current portion of the claims liability in the amount of \$3,212,703 is reflected as part of current liabilities and the remaining portion of \$4,222,806 is reported as part of noncurrent liabilities. Both are reported in the Proprietary Funds Statement of Net Position.

The District is required to maintain a deposit sufficient to cover three months of claims with the current administrator of the program, which amounted to \$487,500 at June 30, 2013. The District is also required to maintain a deposit of \$53,261 with a prior

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administrator of the program. The deposits are included as part of the Other Current Assets balance in the Proprietary Funds Statement of Net Position.

Changes in the claims liability amount for fiscal years 2012 and 2013 were as follows:

Period	Beginning of Fiscal Year/ Period Liability	Current Year/ Period Claims and changes in Estimates	Claim Payments	Balance at Fiscal Year/ Period End
Ten Months Ended June 30, 2012	\$ 8,520,781	\$ 1,748,906	\$ (2,809,745)	\$ 7,459,942
Year Ended June 30, 2013	7,459,942	2,993,302	(3,017,735)	7,435,509

(2) Accumulated Leave Incentive Plan (ALIP)

Full-time employees are eligible to participate in the ALIP after ten years of consecutive employment with the District and after meeting the requirements of the plan. Under this plan, the District pays ALIP-eligible employees the value of the balance of their state and local leave by contributing it to a 403(b) account upon separation from the District. In accordance with the plan, exempt employees and non-exempt employees accrue \$88 and \$50, respectively, per day of their state and local leave balances. The District's governing body has the exclusive right to change, suspend, or terminate this program at any time and for any reason based on the needs of the District. The balance of state and local leave as of June 30, 2013 for employees with ten or more years of service is \$8,479,867. This amount is reflected as a noncurrent liability in the Statement of Net Position.

(3) Arbitrage Payable

The Federal Tax Reform Act of 1986 requires issuers of tax-exempt debt to make payments to the United States Treasury for investment income received at yields that exceed the issuer's tax exempt borrowing rates. The Treasury requires payment for each issue every five years. The liability is not recorded until payment is actually made or the liability has become due and payable. The District does not have an arbitrage liability as of June 30, 2013.

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K. CHANGES IN LONG-TERM LIABILITIES

Changes in long-term liabilities for the governmental activities for the year ended June 30, 2013 were as follows:

	Amount Outstanding July 1, 2012 (Restated)	Additions	Deletions	Amount Outstanding June 30, 2013	Due Within One Year
Bonds Payable	\$ 651,329,988	\$ -	\$ (16,570,000)	\$ 634,759,988	\$ 17,820,000
Accretion on Capital Appreciation Bonds	1,887,283	100,424	-	1,987,707	-
Unamortized Loss on Refunded Bonds	(17,912,195)	-	1,093,006	(16,819,189)	(1,093,006)
Unamortized Bond Premium	20,083,655	-	(2,723,777)	17,359,878	2,507,558
Unamortized Underwriters Discount	(1,086,979)	-	69,382	(1,017,597)	(69,382)
Workers' Compensation *	7,459,942	2,993,302	(3,017,735)	7,435,509	3,212,703
ALIP	9,190,850	1,830,545	(1,119,562)	8,479,867	938,553
Total	<u>\$ 670,952,544</u>	<u>\$ 4,924,271</u>	<u>\$ (22,268,686)</u>	<u>\$ 652,186,163</u>	<u>\$ 23,316,426</u>

* The \$3,212,703 which is the current portion of the claims liability, is reflected in the claims payable current liability account in the Statement of the Net Assets and not as part of the amount due within one year for the noncurrent liabilities.

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IV. OTHER INFORMATION

A. FUND BALANCE

At June 30, 2013, fund balance is comprised of the following:

	Major Funds				
	General Fund	Debt Service	Capital Projects	Other Funds	Total
Nonspendable:					
Inventories	\$ 1,639,733	\$ -	\$ -	\$ 853,086	\$ 2,492,819
Endowment Principal	-	-	-	1,000	1,000
Prepaid	68,273	-	-	-	68,273
Restricted:					
Federal or State Funds Grant Restriction:					
National Breakfast and Lunch Program	-	-	-	5,972,313	5,972,313
Capital Acquisition and Contractual Obligation	-	-	150,728,621	-	150,728,621
Retirement of Long-Term Debt	-	71,820,026	-	-	71,820,026
Other Restricted:					
Scholarships	125,894	-	-	3,009	128,903
Committed:					
Capital Expenditures for Equipment:					
E-Rate	2,231,172	-	-	-	2,231,172
Deferred Technology	-	-	-	2,200,000	2,200,000
Bus & Vehicle Fleet Replacement	-	-	-	1,200,000	1,200,000
Technology Integration	-	-	-	500,000	500,000

(Continued)

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	Major Funds				
	General Fund	Debt Service	Capital Projects	Other Funds	Total
Other Committed:					
HVAC Equipment, Building Repairs & Facilities	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000
Campus Activity Funds	-	-	-	584,446	584,446
Compensation Initiative	-	-	-	10,000,000	10,000,000
Deferred Facility Maintenance	-	-	-	5,000,000	5,000,000
Land or Building Purchase	-	-	-	4,000,000	4,000,000
Cost of Issuance of Future Bond Sales	-	-	-	3,000,000	3,000,000
Time & Attendance	-	-	-	500,000	500,000
2011-12 Projects Carried Forward	-	-	-	611,563	611,563
Assigned:					
Financial Obligations Carried Forward	2,079,317	-	-	-	2,079,317
Building Repair and Maintenance	-	-	216,695	-	216,695
Unassigned	54,416,886	-	-	-	54,416,886
Total	\$ 65,561,275	\$ 71,820,026	\$ 150,945,316	\$ 34,425,417	\$ 322,752,034

B. HEALTH AND DENTAL INSURANCE

HEALTH – During the year ended June 30, 2013, employees of the District were covered by one of four health insurance plans at their option. The District contributed between \$373.96 and \$464.37 per month, per employee, for medical coverage. Employees, at their option, authorized payroll withholdings to pay premiums for dependents.

DENTAL – During the year ended June 30, 2013, the District contributed \$17.43 per month, per employee, for dental coverage. All benefits were paid by a third party administrator acting on behalf of the District. The Plan was authorized by Section 21.922, Texas Education Code and Article 3.51-2, Texas Insurance Code, and was documented by contractual agreement.

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The “Plan Supervisor Agreement” between the District and the third party administrator is automatically renewed for a one-year period, unless terminated as provided in the Standard Terms and Conditions of the Agreement.

The provision for unpaid self funded dental losses at June 30, 2013, in the amount of \$379,071 is reported in current liabilities as part of claims payable in the Proprietary Funds Statements of Net Position, as it is based upon actual prior claims cost experience and average time lags (historically, less than 60 days) in settling such claims and actual claims paid after year end. All costs incurred are accounted for as expenditures in the operating funds affected.

The District is required to maintain a deposit of \$40,000 with the third party administrator. The deposit is included as part of the other current assets balance in the Proprietary Funds Statement of Net Position.

C. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and, natural disasters. The District participates in the Texas Political Subdivisions Joint Self-Insurance Funds (SIF), a public entity risk pool currently operating as a common risk management and insurance program for public entities. The District is insured with the SIF for auto liability and physical damage coverage. The SIF is provided so that members will have no joint or several liabilities other than their required contribution. The District operates a limited management program for workers compensation. Premiums are paid by all other funds and are available to pay claims, claim reserve, and administrative costs of the program. There were no significant reductions in coverage in the past fiscal year, and settlements did not exceed insurance coverage for each of the past three fiscal years.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

D. REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

	Major Funds				Total
	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	
Property Taxes	\$ 122,397,675	\$ 37,124,730	\$ -	\$ -	\$ 159,522,405
Investment Income	180,347	101,925	432,123	5	714,400
Insurance Recovery	132,997	-	-	3,669	136,666
Penalties, Interest and					-
Other Tax Related Income	1,841,596	455,383	-	-	2,296,979
Food Service Activity	-	-	-	2,284,280	2,284,280
Tuition	53,301	-	-	-	53,301
Rent	326,840	-	-	-	326,840
Donated Capital Assets	101,209	-	-	-	101,209
San Antonio Education Foundation Grant	107,405	-	-	-	107,405
Athletic Activity	335,103	-	-	-	335,103
Campus Activity	-	-	-	964,268	964,268
Co-curricular Student	37,822	-	-	-	37,822
After School Challenge Program	963	-	-	1,396,337	1,397,300
CPS Rebate	-	-	109,189	-	109,189
Other	713,796	-	-	73,201	786,997
Total	\$ 126,229,054	\$ 37,682,038	\$ 541,312	\$ 4,721,760	\$ 169,174,164

During the year ended June 30, 2013, revenues from local and intermediate sources in the Proprietary Fund Types consisted of the following:

	Internal Service Fund
Insurance Recovery	\$ 852,647
Charges for Services	5,675,141
Total	\$ 6,527,788

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

E. GENERAL FUND FEDERAL SOURCE REVENUES

Included in the General Fund revenues are the following funded by the federal government:

Program or Source	CFDA	
	Number	Amount
Impact Aid	84.041	\$ 37,027
Star Base Kelly	N/A	65,044
Army ROTC	N/A	630,499
School Health and Related Services (SHARS)	N/A	12,377,916
Summer School LEP	84.369	34,577
Indirect Costs		
Adult Education Workforce Investment Act	17.267	544
Adult Education and Family Literacy	84.002	30,062
ESEA Title I, Part A	84.010	744,718
ESEA Title I, Part D	84.010	10,030
Title I, School Improvement Program	84.010	9,112
ESEA Title I, Part C Migrant	84.011	3,737
IDEA-B Formula	84.027	293,160
Carl D. Perkins, Title I, Part C	84.048	11,922
IDEA-B Preschool	84.173	5,226
McKinney Homeless Children Grant	84.196	3,262
Teaching American History	84.215	6,934
Carol White Pep/Grant	84.215	8,950
Eastside Promise Neighborhood	84.215	6,425
TTL V B SP1Chrtr 11 – 12	84.282	1,089
AP/IB Test Fee Subsidies	84.330	1,932
Gear Project	84.334	79,744
Reach, Aim & Soar	84.360	55,691
Title III, Part A – LEP	84.365	19,331
TTL II B-SEC Math Teacher Support	84.366	1,996
Title II, Part A TPTR	84.367	100,610
Texas Literacy Init. (STR RDRS)	84.371	46,047
Title I, School Improvement	84.377	40,411
ARRA – TX Title I, Priority Schools Grant	84.388	62,213
Temporary Assistance for Needy Families	93.558	4,125
		\$ 14,692,334

Indirect cost revenues were determined by applying approved indirect cost rates to actual expenditures of federally funded grant programs.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

F. RETIREMENT PLAN

Plan Description

The District contributes to the Teacher Retirement System of Texas (TRS), a cost-sharing multiple employer defined benefit pension plan, with one exception: all risks and costs are not shared by the employer. TRS administers retirement and disability annuities, and death and survivor benefits to employees and beneficiaries of employees of the public school systems of Texas. It operates primarily under the provisions of the Texas Constitution, Article XVI, Sec. 67, and Texas Government Code, Title 8, Subtitle C. TRS also administers proportional retirement benefits and service credit transfer under Texas Government Code, Title 8, Chapters 803 and 805, respectively. TRS issues a publicly available financial report that includes financial statements and required supplementary information for the defined benefit pension plan. That report may be obtained by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701, by calling the TRS Communications Department at 1-800-223-8778, or by downloading the report from the TRS Internet website, www.trs.state.tx.us, under the TRS Publications heading.

Funding Policy

State law has provided for a member contribution rate of 6.4% for fiscal years 2011-2013; and a state contribution rate of 6.4% for fiscal year 2013, 6.0% for fiscal year 2012 and 6.644% for fiscal year 2011. In certain instances, the District is required to make all or a portion of the State's contribution. Contribution requirements are not actuarially determined but are legally established and amended by the Texas state legislature. The state funding policy is as follows: (1) The state constitution requires the legislature to establish a member contribution rate of not less than 6.0% of the member's annual compensation and a state contribution rate of not less than 6.0% and not more than 10% of the aggregate annual compensation of all members of the system; (2) A state statute prohibits benefit improvements or contribution reductions if, as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

Contributions made by the State on behalf of the District are recorded in the financial statements as both revenues and expenditures. State, District, and employee contribution information for the last three (3) years are as follows:

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

Fiscal Year	On-Behalf State Contribution	District Annual Required Contributions (ARC)	Percentage of ARC Contributed	Employee Contributions
2011	\$ 14,606,326	\$ 6,752,290	100%	\$ 20,548,604
2012	10,834,033	4,689,092	100%	16,657,828
2013	13,412,058	6,179,543	100%	20,002,993

The District has no other liability under the plan as of June 30, 2013.

G. RETIREE HEALTH PLAN

Plan Description

The District contributes to the Texas Public School Retired Employees Group Insurance Program (TRS-Care), a cost-sharing multiple-employer defined benefit postemployment health care plan administered by the Teacher Retirement System of Texas. TRS-Care Retired Plan provides health care coverage for certain persons (and their dependents) who retired under the Teacher Retirement System of Texas. The statutory authority for the program is Texas Insurance Code, Chapter 1575. Section 1575.052 grants the TRS Board of Trustees the authority to establish and amend basic and optional group insurance coverage for participants. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for TRS-Care. That report may be obtained by visiting the TRS Web site at www.trs.state.tx.us, by writing to the Communications Department of the Teacher Retirement System of Texas at 1000 Red River Street, Austin, Texas 78701, or by calling 1-800-223-8778.

Funding Policy

Contribution requirements are not actuarially determined but are legally established each biennium by the Texas Legislature. Texas Insurance Code, Sections 1575.202, 203, and 204 establish State, active employee, and public school district contributions, respectively. For fiscal years 2011 and 2012, the State contribution rate was 1.0% of salaries. For fiscal year 2013, the State contribution rate decreased to 0.5%. For fiscal years 2011 through 2013, the active public school employee contribution rate and the District contribution rate were 0.65% and 0.55% of salaries, respectively. Per Texas Insurance Code, Chapter 1575, the public school contribution may not be less than 0.25% or greater than 0.75% of the salary of each active employee of the public school.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

Contributions made by the State on behalf of the District are recorded in the financial statements as both revenues and expenditures. Contributions to TRS-Care made by the State, District, and active employees for the last three (3) years follow:

Fiscal Year	On-Behalf State Contribution	District Annual Required Contribution (ARC)	Percentage of ARC Contributed	Active Member's Contribution
2011	\$ 2,697,872	\$ 2,278,887	100%	\$ 2,086,946
2012	2,207,068	1,827,241	100%	1,691,803
2013	1,541,649	1,995,063	100%	2,031,516

The District has no other liability under the plan as of June 30, 2013.

H. ON BEHALF STATE CONTRIBUTIONS

Medicare Part D – The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One of the provisions of Medicare Part D allows for the Texas Public Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidiary payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. Contributions made by the federal government on behalf of the District are recorded in the financial statements as both revenues and expenditures. These payments totaled \$923,419; \$714,204; and \$1,198,212 for fiscal years 2011, 2012, and 2013 respectively.

Early Retiree Reinsurance Program (ERRP) – This provision of the Patient Protection and Affordable Care Act (PPACA) provides reimbursement to plan sponsors for a portion of the cost of providing health benefits to retirees between the ages of 55-64 and their covered dependents regardless of age. This is a temporary program available to help employers continue to provide coverage to early retirees. ERRP is available for qualified employers that apply and become certified for the program. TRS has been certified for this program and has received funds from the ERRP program. Contributions are recorded in the financial statements as both revenues and expenditures. These payments totaled \$787,530 for the year ended June 30, 2013.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

I. COMMITMENTS AND CONTINGENCIES

Grants – The District participates in numerous state and federal grant programs that are governed by the rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. If the District is found to be out of compliance with any rules or regulations governing the grants, the grantor may either deny requests for reimbursement or may require that grant proceeds received be returned. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Contingencies – The District is a party to various legal actions, none of which is believed by management to have a material effect on the financial condition of the District. Accordingly, no provision for losses has been recorded in the accompanying financial statements for such contingencies.

Construction Contracts – Obligations under the current construction contracts will be liquidated in subsequent reporting periods.

J. E-PAYABLES

The District has an automated card payment process (E-Payables) agreement with Bank of America (Bank), which allows the District to electronically pay vendors through a secure card number instead of a check. Vendors are assigned and required to use an individualized card number to electronically draw down their payment. Payments are processed similar to payments made by check; however, instead of receiving a check, the vendor's individualized card is funded by the Bank upon receipt of the e-check listing from the District. The Bank notifies the vendor by e-mail when funds are available so that they may draw down their payment through a credit card network. Once the funds are drawn down, the Bank bills the District.

The Bank bills the District on a monthly basis and allows a 25-day payment grace period or line of credit up to \$6 million. As of June 30, 2013, the District had drawn \$1,056,542 on their line of credit, which is reported as part of accounts payable in the general fund, capital projects funds, and other funds.

As an incentive to participate in the program, the District receives rebate checks in amounts that are calculated based on the annual dollar volume of card payments. During the year ended June 30, 2013, the District received rebates in the amount of \$28,399.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2013

K. ENDOWMENTS

The District has a donor-restricted endowment, the James Slayden Endowment, which was created to pay a prize to the winner of the best essay on world peace by a senior student at the District.

The District authorizes the spending of endowment investment income according to the directives given by the donors. The net appreciation on investments of the endowment that is available for spending totals \$3,009 as of June 30, 2013 and is reported as Other Restricted Fund Balance on the Balance Sheet and as Restricted for Other Purposes on the Statement of Net Position.

L. RESTATEMENT OF NET POSITION

The District has restated Net Position as of June 30, 2012 to include the liability as of that date for state and local leave balances of eligible employees under the Accumulated Leave Incentive Plan. The liability totaled \$9,190,850 as of June 30, 2012 and results in a decrease in Net Position by that amount. The restated Net Position is reported in Exhibit B-1, Statement of Activities.

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Required Supplementary Information

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2013

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 122,140,048	\$ 125,436,104	\$ 126,229,054	\$ 792,950
5800 State Program Revenues	254,681,219	255,515,278	260,076,796	4,561,518
5900 Federal Program Revenues	15,714,692	13,890,318	14,692,334	802,016
5020 Total Revenues	392,535,959	394,841,700	400,998,184	6,156,484
EXPENDITURES:				
Current:				
0011 Instruction	232,130,021	236,407,334	235,659,543	747,791
0012 Instructional Resources and Media Services	6,015,489	6,418,635	6,329,965	88,670
0013 Curriculum and Instructional Staff Development	4,138,290	2,942,523	3,266,808	(324,285)
0021 Instructional Leadership	5,716,666	5,992,279	5,983,818	8,461
0023 School Leadership	22,789,620	24,002,242	24,000,919	1,323
0031 Guidance, Counseling and Evaluation Services	14,783,416	15,355,405	15,197,510	157,895
0032 Social Work Services	2,064,693	2,629,165	2,601,568	27,597
0033 Health Services	7,129,581	7,094,404	6,819,988	274,416
0034 Student (Pupil) Transportation	9,407,662	9,916,755	9,793,846	122,909
0035 Food Services	122,365	424,061	184,367	239,694
0036 Extracurricular Activities	9,734,199	9,536,150	9,465,422	70,728
0041 General Administration	11,923,384	11,571,819	11,428,148	143,671
0051 Facilities Maintenance and Operations	45,966,223	44,816,005	44,437,496	378,509
0052 Security and Monitoring Services	5,302,294	5,810,536	5,677,952	132,584
0053 Data Processing Services	11,439,133	8,377,341	7,555,342	821,999
0061 Community Services	1,932,843	1,735,967	1,735,232	735
Capital Outlay:				
0081 Facilities Acquisition and Construction	545,684	1,250,604	889,344	361,260
Intergovernmental:				
0095 Payments to Juvenile Justice Alternative Ed. Prg.	45,000	45,000	43,880	1,120
0099 Other Intergovernmental Charges	956,188	936,188	899,217	36,971
6030 Total Expenditures	392,142,751	395,262,413	391,970,365	3,292,048
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	393,208	(420,713)	9,027,819	9,448,532
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	58,638	58,638
7915 Transfers In	-	-	1,750,000	1,750,000
8911 Transfers Out (Use)	(260,706)	(359,100)	(9,000,939)	(8,641,839)
7080 Total Other Financing Sources (Uses)	(260,706)	(359,100)	(7,192,301)	(6,833,201)
1200 Net Change in Fund Balances	132,502	(779,813)	1,835,518	2,615,331
0100 Fund Balance - July 1 (Beginning)	63,725,757	63,725,757	63,725,757	-
3000 Fund Balance - June 30 (Ending)	\$ 63,858,259	\$ 62,945,944	\$ 65,561,275	\$ 2,615,331

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Other Supplementary Information

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Nonmajor Governmental Funds (Special Revenue Funds)

SPECIAL REVENUE FUNDS DESCRIPTIONS

The Special Revenue Funds generally account for state and federal awards for a specified project period. Funds are provided on a cost reimbursement basis. Project accounting is employed to maintain integrity for the various sources of funds. Funds included in the Special Revenue funds category are described in the following pages.

HEAD START PROGRAM (205)

To account for funds granted to operate preschool programs to provide scientific, research-based, pre-reading instruction for three and four year old children.

ESEA TITLE I PART A - IMPROVING BASIC PROGRAMS (211)

To account for funds granted to help students acquire the knowledge and skills in the state content standards and to help students meet the state student performance standards.

FEDERAL ADULT EDUCATION AND FAMILY LITERACY CONTINUATION (220)

To account for funds granted to provide or support programs for educational services to adults who are beyond compulsory school attendance age, are not enrolled in school and function at less than a secondary completion level.

IDEA- PART B FORMULA (224)

To account for supplemental federal funds used to ensure that eligible students (ages 3-21) with disabilities are provided with a free appropriate public education as required by federal statute.

CHILD NUTRITION PROGRAM (240)

To account for all food service activities of the District with major revenue sources that include the National School Lunch and Breakfast program and U.S.D.A donated commodities. Also accounts for funds associated with offering students a variety of nutritious fruits and vegetables under the Fresh Fruit and Vegetable Program and funds used to offer Head Start students afternoon snacks under the Child and Adult Care Food Program.

TITLE I PART C - CARL D. PERKINS BASIC FORMULA GRANT (244)

To account for funds used to strengthen the academic skills of students participating in career and technology and to provide all students with strong experience in and understanding of all aspects of an industry. Also to develop, improve or expand the use of technology in career and technical education and provide professional development programs to teachers, career guidance and academic counselors.

ESEA TITLE II PART A - TEACHER AND PRINCIPAL TRAINING AND RECRUITING (255)

To account for funds granted to improve student achievement by improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals in schools.

TITLE III, PART A – LIMITED ENGLISH PROFICIENCY (LEP) (263)

To account for funds granted to improve the education of limited English proficient children by assisting students to learn English and meet challenging state academic content and student academic achievement standards.

SAISD GEAR UP PROJECT (274)

To account for funds granted to promote student achievement and college readiness.

SPECIAL REVENUE FUNDS DESCRIPTIONS

REACH, AIM, SOAR GRANT (275)

To account for funds granted to identify and serve middle and high school students who need to improve daily attendance, earn or recover high school credits, improve behavior, improve grades, pass the state's assessment tests, and return to school to complete their high school diploma.

TEXAS TITLE I PRIORITY SCHOOLS (TTIPS) – (NON-ARRA 280 & 282) (ARRA 288)

This special School Improvement Grant is for a campus in need of improvement, corrective action, restructuring or other eligible need that demonstrates the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of the students so as to enable the school to make adequate yearly progress and exit improvement status.

OTHER FEDERAL SPECIAL REVENUE FUNDS (289) INCLUDE:

McKinney - Vento Homeless Education (206)
TITLE I Part C- Migrant (212)
TITLE I Part D Subpart 2 – Delinquent Programs (215)
Adult Ed – English Literacy & Civics Awareness Cont. (221)
Federal TANF (223)
IDEA-B Preschool (225)
IDEA-B Discretionary Deaf-SSA-Region 20 (226)
Idea-B High Cost Risk Pool (227)
IDEA-B Preschool Deaf-SSA-Region 20 (228)
TITLE I – School Improvement Program (245-253, 259-261)
Communities Putting Prevention To Work -ARRA (264)
TITLE V B SP1 Campus Charter (267-269)
Diplomas Now Grant (271)
Medical Assistance Program (272)
TITLE II B– Secondary Math Teacher Support (273)
Success For All Foundation (SFAF) (276)
Eastside Promise Neighborhood Grant (UW/EPN) (277)
Teaching American History (281)
TTIPS – ARRA – Fox Tech (287)
Carol White PEP Grant (289)
Texas Literacy Initiative (290)
Adult Education Workforce Investment Act Incentive (291)

GR - ADULT BASIC EDUCATION – CONTINUATION (381)

To account for funds that provide adult education and literacy programs for those age 16 and above who do not have a high school diploma and are out of school.

REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF (386)

To account for funds allocated for staff and activities for students with a hearing impairment which severely impairs processing linguistic information through hearing, even with recommended amplification, and which adversely affects educational performance.

SPECIAL REVENUE FUNDS DESCRIPTIONS

OTHER STATE SPECIAL REVENUE FUNDS (429) INCLUDE:

Supplemental Services - Visually Impaired (385)
AP International/ Baccalaureate (AP/IB) (397 & 429)
SSI-College Readiness Initiative for MS Students (404-1)
SSI - Grants To Schools (404-3)
Texas HS Initiative -Dropout Recovery Performance Pay (409-410)
SSI (BIII) Algebra Readiness (412-417)
TA Online College/Career Readiness (418)
Online College & Career Prep (421-423)
Seton Home Pathways To Success For Parenting Students (427)
Collaborative Dropout Reduction Program (480)
LEOSE – Law Enforcement Officer Standards & Ed (485)

CAMPUS ACTIVITY FUNDS (461)

To account for transactions related to a principal's activity fund if the monies generated are not subject to recall by the school district's board of trustees into the General Fund.

STRATEGIC INITIATIVES FUND (470)

This fund utilizes QSCB subsidy revenue to establish a reserve to fund future lawful District expenditures such as compensation restructuring, deferred facility maintenance, and technology initiatives.

AFTER SCHOOL CHALLENGE PROGRAM (478)

To account for funds granted through an interlocal agreement with the City of San Antonio. These funds provide for recreational and educational opportunities for children in the community after school hours.

OTHER LOCAL SPECIAL REVENUE FUNDS (499) INCLUDE:

Washington Mutual Grant (466)
AFT Alliance Grant (467, 469)
Community Foundation- Laura Bush (481)
National FFA /Toyota Diversity (483)
SPARK Program (489)
Toshiba America Foundation (491)
Tynan Very Early Childhood Center (495)
Children's Defense Fund (497)

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013

Data Control Codes	205	211	220	224
	Head Start Program	ESEA Title I Part A, Imprv Basic Program	Federal Adult Ed & Family Literacy	IDEA - Part B Formula
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 419,845
1240 Receivables from Other Governments	2,693,171	5,845,896	85,158	407,630
1290 Other Receivables	-	14,555	-	-
1300 Inventories	-	-	-	-
1000 Total Assets	<u>\$ 2,693,171</u>	<u>\$ 5,860,451</u>	<u>\$ 85,158</u>	<u>\$ 827,475</u>
LIABILITIES				
2110 Accounts Payable	\$ 123,347	\$ 422,074	\$ 58,180	\$ 43,876
2160 Accrued Wages Payable	994,892	1,702,573	2,623	783,599
2170 Due to Other Funds	1,574,932	3,735,804	24,355	-
2300 Deferred Revenues	-	-	-	-
2000 Total Liabilities	<u>2,693,171</u>	<u>5,860,451</u>	<u>85,158</u>	<u>827,475</u>
FUNDBALANCES				
Nonspendable Fund Balance:				
3410 Inventories	-	-	-	-
3425 Endowment Principal	-	-	-	-
Restricted Fund Balance:				
3450 Federal or State Funds Grant Restriction	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
Committed Fund Balance:				
3530 Capital Expenditures for Equipment	-	-	-	-
3545 Other Committed Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 2,693,171</u>	<u>\$ 5,860,451</u>	<u>\$ 85,158</u>	<u>\$ 827,475</u>

240 Child Nutrition Program	244 Title I Part C Carl Perkins	255 ESEA II,A Training and Recruiting	263 Title III, A Limited Engl. Proficiency	274 Gear Up Project	275 Reach, Aim, Soar Program	280 TTIPS - Navarro Academy	282 TTIPS - Davis MS
\$ 7,583,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302,691	186,861	699,794	148,267	565,251	148,760	73,724	90,102
7,215	-	-	-	-	-	-	-
1,112,126	-	-	-	-	-	-	-
<u>\$ 9,005,175</u>	<u>\$ 186,861</u>	<u>\$ 699,794</u>	<u>\$ 148,267</u>	<u>\$ 565,251</u>	<u>\$ 148,760</u>	<u>\$ 73,724</u>	<u>\$ 90,102</u>
\$ 353,323	\$ 77,582	\$ 81,323	\$ 78,823	\$ 384,697	\$ 24,923	\$ 3,806	\$ 62,324
1,567,413	3,380	262,573	11,000	35,786	65,794	27,784	20,101
-	105,899	355,898	58,444	144,768	58,043	42,134	7,677
259,040	-	-	-	-	-	-	-
<u>2,179,776</u>	<u>186,861</u>	<u>699,794</u>	<u>148,267</u>	<u>565,251</u>	<u>148,760</u>	<u>73,724</u>	<u>90,102</u>
853,086	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,972,313	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>6,825,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 9,005,175</u>	<u>\$ 186,861</u>	<u>\$ 699,794</u>	<u>\$ 148,267</u>	<u>\$ 565,251</u>	<u>\$ 148,760</u>	<u>\$ 73,724</u>	<u>\$ 90,102</u>

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013

Data Control Codes	288 TTIPS - ARRA - Sam Houston	289 Other Federal Special Revenue Funds	381 Adult Basic Education	386 Regional Day School Progm for the Deaf
ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ 68,658	\$ -
1240	Receivables from Other Governments	98,355	2,072,788	5,136
1290	Other Receivables	-	-	-
1300	Inventories	-	-	-
1000	Total Assets	<u>\$ 98,355</u>	<u>\$ 2,141,446</u>	<u>\$ 5,136</u>
LIABILITIES				
2110	Accounts Payable	\$ 73,628	\$ 238,157	\$ -
2160	Accrued Wages Payable	17,682	198,798	4,020
2170	Due to Other Funds	7,045	1,646,879	1,116
2300	Deferred Revenues	-	57,612	-
2000	Total Liabilities	<u>98,355</u>	<u>2,141,446</u>	<u>5,136</u>
FUNDBALANCES				
Nonspendable Fund Balance:				
3410	Inventories	-	-	-
3425	Endowment Principal	-	-	-
Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	-	-	-
3490	Other Restricted Fund Balance	-	-	-
Committed Fund Balance:				
3530	Capital Expenditures for Equipment	-	-	-
3545	Other Committed Fund Balance	-	-	-
3000	Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000	Total Liabilities and Fund Balances	<u>\$ 98,355</u>	<u>\$ 2,141,446</u>	<u>\$ 5,136</u>

429 Other State Special Revenue Funds	461 Campus Activity Funds	470 Strategic Initiatives Fund	478 After School Challenge Program	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	479 Permanent Fund	Total Nonmajor Governmental Funds
\$ 67,416	\$ 593,463	\$ 27,069,589	\$ -	\$ 18,354	\$ 35,820,468	\$ 4,009	\$ 35,824,477
350,557	-	-	-	555	13,999,432	-	13,999,432
9,844	10,000	-	768,518	23,605	833,737	-	833,737
-	-	-	-	-	1,112,126	-	1,112,126
<u>\$ 427,817</u>	<u>\$ 603,463</u>	<u>\$ 27,069,589</u>	<u>\$ 768,518</u>	<u>\$ 42,514</u>	<u>\$ 51,765,763</u>	<u>\$ 4,009</u>	<u>\$ 51,769,772</u>
\$ 35,223	\$ 5,371	\$ 58,027	\$ 209,425	\$ 555	\$ 2,334,863	\$ -	\$ 2,334,863
6,880	3,646	-	548	-	5,784,597	-	5,784,597
321,496	10,000	-	558,545	23,605	8,825,671	-	8,825,671
64,218	-	-	-	18,354	399,224	-	399,224
<u>427,817</u>	<u>19,017</u>	<u>58,027</u>	<u>768,518</u>	<u>42,514</u>	<u>17,344,355</u>	<u>-</u>	<u>17,344,355</u>
-	-	-	-	-	853,086	-	853,086
-	-	-	-	-	-	1,000	1,000
-	-	-	-	-	5,972,313	-	5,972,313
-	-	-	-	-	-	3,009	3,009
-	-	3,900,000	-	-	3,900,000	-	3,900,000
-	584,446	23,111,562	-	-	23,696,009	-	23,696,009
<u>-</u>	<u>584,446</u>	<u>27,011,562</u>	<u>-</u>	<u>-</u>	<u>34,421,408</u>	<u>4,009</u>	<u>34,425,417</u>
<u>\$ 427,817</u>	<u>\$ 603,463</u>	<u>\$ 27,069,589</u>	<u>\$ 768,518</u>	<u>\$ 42,514</u>	<u>\$ 51,765,763</u>	<u>\$ 4,009</u>	<u>\$ 51,769,772</u>

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NON MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2013

Data Control Codes	205 Head Start Program	211 ESEA Title I Part A, Imprv Basic Program	220 Federal Adult Ed & Family Literacy	224 IDEA - Part B Formula
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	12,674,830	31,636,947	1,260,457	13,039,565
5020 Total Revenues	<u>12,674,830</u>	<u>31,636,947</u>	<u>1,260,457</u>	<u>13,039,565</u>
EXPENDITURES:				
Current:				
0011 Instruction	9,097,447	19,255,332	710,622	7,407,219
0012 Instructional Resources and Media Services	-	80,857	-	-
0013 Curriculum and Instructional Staff Development	5,953	1,414,646	28,441	2,488,915
0021 Instructional Leadership	1,394,351	1,424,484	521,394	95,216
0023 School Leadership	806,153	6,569,246	-	-
0031 Guidance, Counseling and Evaluation Services	34,575	356,576	-	2,313,655
0032 Social Work Services	-	299,682	-	131,580
0033 Health Services	292,420	247,085	-	55,328
0034 Student (Pupil) Transportation	596,989	-	-	99,475
0035 Food Services	99,131	-	-	-
0036 Extracurricular Activities	-	-	-	3,442
0041 General Administration	49,107	-	-	-
0051 Facilities Maintenance and Operations	935,152	29,907	-	5,710
0052 Security and Monitoring Services	240	-	-	-
0053 Data Processing Services	-	257,871	-	-
0061 Community Services	37,138	1,487,396	-	363,763
Capital Outlay:				
0081 Facilities Acquisition and Construction	221,405	-	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	213,865	-	476,961
6030 Total Expenditures	<u>13,570,061</u>	<u>31,636,947</u>	<u>1,260,457</u>	<u>13,441,264</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(895,231)</u>	<u>-</u>	<u>-</u>	<u>(401,699)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	895,231	-	-	401,699
7080 Total Other Financing Sources (Uses)	<u>895,231</u>	<u>-</u>	<u>-</u>	<u>401,699</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

240 Child Nutrition Program	244 Title I Part C Carl Perkins	255 ESEA II,A Training and Recruiting	263 Title III, A Limited Engl. Proficiency	274 Gear Up Project	275 Reach, Aim, Soar Program	280 TTIPS - Navarro Academy	282 TTIPS - Davis MS
\$ 2,316,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197,359	-	-	-	-	-	-	-
37,707,887	832,197	4,206,733	774,974	3,886,055	2,320,478	1,053,014	790,973
40,221,739	832,197	4,206,733	774,974	3,886,055	2,320,478	1,053,014	790,973
-	694,521	1,024,532	541,416	944,220	1,191,985	401,378	435,956
-	-	-	-	-	-	6,630	-
-	68,276	2,941,940	195,536	73,753	-	149,276	86,778
-	22,501	82,803	36,362	1,338,710	172,836	25,122	26,446
-	-	2,547	360	1,712	-	244,131	138,444
-	42,702	1,011	1,300	640,761	24,500	156,913	-
-	-	-	-	868,579	931,157	22,500	84,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,977,665	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,683
9,020	-	-	-	-	-	-	-
1,050,022	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,197	-	-	-	-	-	-
-	-	153,900	-	18,320	-	47,064	14,666
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
41,036,707	832,197	4,206,733	774,974	3,886,055	2,320,478	1,053,014	790,973
(814,968)	-	-	-	-	-	-	-
25,140	-	-	-	-	-	-	-
256,230	-	-	-	-	-	-	-
281,370	-	-	-	-	-	-	-
(533,598)	-	-	-	-	-	-	-
7,358,997	-	-	-	-	-	-	-
\$ 6,825,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NON MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2013

Data Control Codes	288 TTIPS - ARRA - Sam Houston	289 Other Federal Special Revenue Funds	381 Adult Basic Education	386 Regional Day School Progm for the Deaf
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	312,452	797,072
5900 Federal Program Revenues	1,460,628	8,587,252	-	-
5020 Total Revenues	<u>1,460,628</u>	<u>8,587,252</u>	<u>312,452</u>	<u>797,072</u>
EXPENDITURES:				
Current:				
0011 Instruction	1,081,414	3,134,918	222,203	796,922
0012 Instructional Resources and Media Services	-	18,829	-	-
0013 Curriculum and Instructional Staff Development	95,391	3,083,976	2,500	150
0021 Instructional Leadership	24,167	722,452	87,749	-
0023 School Leadership	117,371	363,941	-	-
0031 Guidance, Counseling and Evaluation Services	20,749	188,805	-	-
0032 Social Work Services	39,000	259,462	-	-
0033 Health Services	-	349,839	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	13,149	8,289	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	6,374	-	-
0052 Security and Monitoring Services	-	2,875	-	-
0053 Data Processing Services	62,513	125,668	-	-
0061 Community Services	6,874	211,196	-	-
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	154,260	-	-
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
6030 Total Expenditures	<u>1,460,628</u>	<u>8,630,884</u>	<u>312,452</u>	<u>797,072</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(43,632)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	-	-
7915 Transfers In	-	43,632	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>43,632</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - July 1 (Beginning)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

429 Other State Special Revenue Funds	461 Campus Activity Funds	470 Strategic Initiatives Fund	478 After School Challenge Program	499 Other Local Special Revenue Funds	Total Nonmajor Special Revenue Funds	479 Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 964,268	\$ -	\$ 1,396,337	\$ 44,657	\$ 4,721,755	\$ 5	\$ 4,721,760
2,712,814	-	-	-	-	4,019,697	-	4,019,697
-	-	2,448,267	-	-	122,680,257	-	122,680,257
<u>2,712,814</u>	<u>964,268</u>	<u>2,448,267</u>	<u>1,396,337</u>	<u>44,657</u>	<u>131,421,709</u>	<u>5</u>	<u>131,421,714</u>
2,150,583	584,691	-	-	5,830	49,681,188	-	49,681,188
-	45,454	-	-	-	151,770	-	151,770
365,409	13,170	-	-	755	11,014,865	-	11,014,865
1,814	1,973	-	-	-	5,978,380	-	5,978,380
1,153	27,243	-	-	-	8,272,301	-	8,272,301
79,615	2,399	-	-	-	3,863,561	-	3,863,561
117,977	-	-	-	-	2,753,937	-	2,753,937
-	-	-	-	-	944,672	-	944,672
-	-	-	-	-	696,464	-	696,464
-	-	-	-	-	40,076,796	-	40,076,796
-	142,729	800	-	-	173,092	-	173,092
-	522	-	-	-	58,649	-	58,649
350	10,188	-	-	-	2,037,703	-	2,037,703
60	2,775	-	-	-	5,950	-	5,950
-	-	58,027	-	-	508,276	-	508,276
-	72,570	-	1,396,337	24,205	3,833,429	-	3,833,429
-	11,934	-	-	13,867	401,466	-	401,466
-	-	-	-	-	690,826	-	690,826
<u>2,716,961</u>	<u>915,648</u>	<u>58,827</u>	<u>1,396,337</u>	<u>44,657</u>	<u>131,143,325</u>	<u>-</u>	<u>131,143,325</u>
<u>(4,147)</u>	<u>48,620</u>	<u>2,389,440</u>	<u>-</u>	<u>-</u>	<u>278,384</u>	<u>5</u>	<u>278,389</u>
-	-	-	-	-	25,140	-	25,140
4,147	-	5,000,000	-	-	6,600,939	-	6,600,939
<u>4,147</u>	<u>-</u>	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>6,626,079</u>	<u>-</u>	<u>6,626,079</u>
-	48,620	7,389,440	-	-	6,904,463	5	6,904,468
-	535,826	19,622,122	-	-	27,516,945	4,004	27,520,949
<u>\$ -</u>	<u>\$ 584,446</u>	<u>\$ 27,011,562</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,421,408</u>	<u>\$ 4,009</u>	<u>\$ 34,425,417</u>

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Proprietary Funds

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INTERNAL SERVICE FUNDS DESCRIPTIONS

The Internal Service Funds are used to account for activities where the District charges fees to internal users for goods or services.

Workers' Compensation Insurance Fund (Fund 753)

This fund is used to account for the operations of the District's self-funded insurance program, which meets the state mandate that all District employees be covered by workers' compensation insurance. Premiums are collected from the various campuses and departments based on predetermined experience rates. Claim costs, administrative costs, and stop loss insurance premiums are paid from the premiums collected. Excess claims are covered by a stop loss carrier.

Dental Insurance Fund (Fund 770)

This fund is used to account for the operations of the District's self-funded dental insurance plan. Premiums are collected from the various campuses and departments of the District. Claim costs and administrative costs are paid from the proceeds of the premiums collected through this fund.

Health Insurance Fund (Fund 774)

This fund was established to account for the operations of the District's self-funded health insurance plan. The District began making transfers from the general fund to this fund in fiscal year 2011 in order to accumulate net assets sufficient to cover the estimated self-funded liability. In fiscal year 2013, the District opted not to move forward with its plan to be self-funded for health insurance, and returned previously transferred funds back to the general fund.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF FUND NET POSITION
 INTERNAL SERVICE FUNDS
 JUNE 30, 2013

	753 Workers Compensation Fund	770 Dental Insurance Fund	774 Health Insurance Fund	Total Internal Service Funds
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 8,528,798	\$ 918,084	\$ -	\$ 9,446,882
Other Current Assets - Deposits	540,761	40,000	-	580,761
Total Assets	<u>9,069,559</u>	<u>958,084</u>	<u>-</u>	<u>10,027,643</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,245	-	-	1,245
Short Term Claims Payable	3,212,703	379,071	-	3,591,774
Accrued Wages Payable	352	-	-	352
Total Current Liabilities	<u>3,214,300</u>	<u>379,071</u>	<u>-</u>	<u>3,593,371</u>
NonCurrent Liabilities:				
Claims Payable - Due in More than One Year	4,222,806	-	-	4,222,806
Total Noncurrent Liabilities	<u>4,222,806</u>	<u>-</u>	<u>-</u>	<u>4,222,806</u>
Total Liabilities	<u>7,437,106</u>	<u>379,071</u>	<u>-</u>	<u>7,816,177</u>
NET POSITION				
Unrestricted Net Position	<u>1,632,453</u>	<u>579,013</u>	<u>-</u>	<u>2,211,466</u>
Total Net Position	<u>\$ 1,632,453</u>	<u>\$ 579,013</u>	<u>\$ -</u>	<u>\$ 2,211,466</u>

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2013

	753 Workers Compensation Fund	770 Dental Insurance Fund	774 Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:				
Local and Intermediate Sources	\$ 4,052,665	\$ 2,475,123	\$ -	\$ 6,527,788
Total Operating Revenues	<u>4,052,665</u>	<u>2,475,123</u>	<u>-</u>	<u>6,527,788</u>
OPERATING EXPENSES:				
Payroll Costs	296,996	24,823	-	321,819
Professional and Contracted Services	256,641	192,186	-	448,827
Supplies and Materials	3,033	-	-	3,033
Other Operating Costs	3,122,298	2,342,915	-	5,465,213
Total Operating Expenses	<u>3,678,968</u>	<u>2,559,924</u>	<u>-</u>	<u>6,238,892</u>
Income (Loss) Before Transfers	373,697	(84,801)	-	288,896
Transfers Out	<u>-</u>	<u>-</u>	<u>(1,750,000)</u>	<u>(1,750,000)</u>
Change in Net Position	373,697	(84,801)	(1,750,000)	(1,461,104)
Total Net Position - July 1 (Beginning)	<u>1,258,756</u>	<u>663,814</u>	<u>1,750,000</u>	<u>3,672,570</u>
Total Net Position June 30 (Ending)	<u><u>\$ 1,632,453</u></u>	<u><u>\$ 579,013</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,211,466</u></u>

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2013

	753 Workers Compensation Fund	770 Dental Insurance Fund	774 Health Insurance Fund	Total Internal Service Funds
<u>Cash Flows from Operating Activities:</u>				
Cash Received from User Charges	\$ 4,052,665	\$ 2,475,123	\$ -	\$ 6,527,788
Cash Payments to Employees for Services	(296,643)	(24,823)	-	(321,467)
Cash Payments for Insurance Claims	(3,224,115)	(2,555,972)	-	(5,780,087)
Net Cash Provided by (Used for) Operating Activities	<u>531,906</u>	<u>(105,672)</u>	<u>-</u>	<u>426,234</u>
<u>Cash Flows from Non-Capital Financing Activities:</u>				
Operating Transfer Out	-	-	(1,750,000)	(1,750,000)
Net Increase (Decrease) in Cash and Cash Equivalents	531,906	(105,672)	(1,750,000)	(1,323,766)
Cash and Cash Equivalents at Beginning of Year	7,996,892	1,023,756	1,750,000	10,770,648
Cash and Cash Equivalents at End of Year	<u>\$ 8,528,798</u>	<u>\$ 918,084</u>	<u>\$ -</u>	<u>\$ 9,446,882</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by (Used for) Operating Activities:</u>				
Operating Income (Loss):	\$ 373,697	\$ (84,801)	\$ -	\$ 288,896
Effect of Increases and Decreases in Current Assets and Liabilities:				
Decrease in Deposits	202,500	-	-	202,500
(Decrease) in Accounts Payable	(20,210)	(766)	-	(20,976)
Increase in Accrued Wages Payable	352	-	-	352
(Decrease) in Claims Payable	(24,433)	(20,105)	-	(44,538)
Net Cash Provided by (Used for) Operating Activities	<u>\$ 531,906</u>	<u>\$ (105,672)</u>	<u>\$ -</u>	<u>\$ 426,234</u>

Fiduciary Funds

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AGENCY FUND DESCRIPTION

Agency Funds are used to account for assets held by the District as an agent for campuses and organizations. They are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Student Activities Fund (Fund 865)

This fund is used to account for the receipt and disbursement of monies for school approved activities of the various student groups and organizations at each campus. These activities promote the general welfare of a campus and educational development and morale of the students.

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED JUNE 30, 2013

	BALANCE JULY 1 2012	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30 2013
STUDENT ACTIVITY ACCOUNT				
Assets:				
Cash and Temporary Investments	\$ 2,347,608	\$ 6,440,835	\$ 6,172,528	\$ 2,615,915
Liabilities:				
Accounts Payable	\$ -	\$ 10,000	\$ -	\$ 10,000
Due to Student Groups	2,347,608	6,430,835	6,172,528	2,605,915
Total Liabilities	<u>\$ 2,347,608</u>	<u>\$ 6,440,835</u>	<u>\$ 6,172,528</u>	<u>\$ 2,615,915</u>
TOTAL AGENCY FUNDS				
Assets:				
Cash and Temporary Investments	\$ 2,347,608	\$ 6,440,835	\$ 6,172,528	\$ 2,615,915
Liabilities:				
Accounts Payable	\$ -	\$ 10,000	\$ -	\$ 10,000
Due to Student Groups	2,347,608	6,430,835	6,172,528	2,605,915
Total Liabilities	<u>\$ 2,347,608</u>	<u>\$ 6,440,835</u>	<u>\$ 6,172,528</u>	<u>\$ 2,615,915</u>

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Required TEA Schedules

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DELINQUENT TAXES RECEIVABLE
 FISCAL YEAR ENDED JUNE 30, 2013

Last 10 Years	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2004 and prior years	Various	Various	\$ Various
2005	1.500000	0.222000	8,645,841,256
2006	1.500000	0.222000	9,059,120,799
2007	1.370000	0.209700	9,504,999,050
2008	1.040000	0.209700	10,730,737,246
2009	1.040000	0.209700	12,723,716,043
2010	1.040000	0.209700	12,882,846,677
2011	1.040000	0.239700	12,423,827,042
2012	1.040000	0.267600	12,264,858,813
2013 (School year under audit)	1.040000	0.317600	12,361,723,024
1000 TOTALS			

Note: Beginning with 2012, the fiscal year-end changed from August 31st to June 30th.

(10) Beginning Balance 7/1/2012	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 6/30/2013
\$ 2,837,124	\$ -	\$ 63,839	\$ 9,557	\$ (308,921)	\$ 2,454,809
637,344	-	29,240	4,328	(15,982)	587,794
685,517	-	45,399	6,659	(17,055)	616,404
878,145	-	98,167	15,026	(22,605)	742,347
830,324	-	104,770	21,125	(3,469)	700,960
1,185,281	-	149,049	30,053	(43,869)	962,310
1,557,889	-	238,899	48,170	(90,701)	1,180,119
2,419,942	-	84,750	19,533	(852,976)	1,462,683
11,569,214	-	6,706,744	1,725,700	(906,978)	2,229,792
-	161,551,453	114,589,242	34,993,352	(838,286)	11,130,573
<u>\$ 22,600,780</u>	<u>\$ 161,551,453</u>	<u>\$ 122,110,099</u>	<u>\$ 36,873,503</u>	<u>\$ (3,100,842)</u>	<u>\$ 22,067,791</u>

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES FOR COMPUTATIONS OF INDIRECT COST FOR 2014-2015
 GENERAL AND SPECIAL REVENUES FUNDS
 FOR THE YEAR ENDED JUNE 30, 2013

FUNCTION 41 AND RELATED FUNCTION 53 - GENERAL ADMINISTRATION, 99- APPRAISAL DISTRICT COST

Account Number	Account Name	1 (702) School Board	2 (703) Tax Collections	3 (701) Supt's Office	4 (750) Indirect Cost	5 (720) Direct Cost	6 (Other) Miscellaneous	7 Total
611x-6146	PAYROLL COSTS	\$ -	\$ -	\$ 538,611	\$ 8,563,656	\$ -	\$ -	\$ 9,102,267
6149	Leave for Separating Employees in 41 & 53				12,570			12,570
614X	Leave-Separating Employees not in 41 & 53				901,213			901,213
6211	Legal Services	-	-	805,813		-		805,813
6212	Audit Services				122,750			122,750
6213	Tax Appraisal and Collection		1,066,748					1,066,748
621X	Other Professional Services	-	-	-	57,235	-	-	57,235
6220	Tuition and Transfer Payments						-	-
6230	Education Service Centers	-	-	-	681,007	-	-	681,007
6240	Contr. Maint. and Repair					335,595		335,595
6250	Utilities					-		-
6260	Rentals	-	-	-	33,987	-	-	33,987
6290	Miscellaneous Contr.	-	-	102,392	483,211	-	-	585,603
6320	Textbooks and Reading	-	-	196	2,694	-	-	2,890
6330	Testing Materials	-	-	-	-	-	-	-
63XX	Other Supplies Materials	1,626	-	7,755	267,370	-	-	276,752
6410	Travel, Subsistence, Stipends	32,555	-	6,011	70,858	-	-	109,424
6420	Ins. and Bonding Costs	-	-	-	190,927	-	-	190,927
6430	Election Costs	64,219						64,219
6490	Miscellaneous Operating	25,800	-	41,836	149,381	-	-	217,017
6500	Debt Service						-	-
6600	Capital Outlay						73,536	73,536
6000	TOTAL	<u>\$124,200</u>	<u>\$ 1,066,748</u>	<u>\$ 1,502,614</u>	<u>\$11,536,861</u>	<u>\$ 335,595</u>	<u>\$ 73,536</u>	<u>\$ 14,639,553</u>

Total expenditures/expenses for General & Special Revenue Funds (9) \$ 523,113,690

FISCAL YEAR

LESS: Deductions of Unallowable Costs

Total Capital Outlay (6600)	(10)	\$ 11,816,551
Total Debt & Lease (6500)	(11)	-
Plant Maintenance (Func 51, 6100-6400)	(12)	45,090,372
Food (Function 35, 6341 and 6499)	(13)	17,909,674
Stipends (6413)	(14)	22,825
Column 4 (above) - Total Indirect Cost		<u>11,536,861</u>

Subtotal: 86,376,283

Net Allowed Direct Cost \$ 436,737,407

CUMULATIVE

Total Cost of Buildings before Depreciation (1520)	(15)	\$ 931,375,060
Historical Cost of Buildings over 50 years old	(16)	\$ 43,114,921
Amount of Federal Money in Building Cost (net of #16)	(17)	\$ 2,577,533
Total Cost of Furniture & Equipment before Depreciation (1530 & 1540)	(18)	\$ 43,720,260
Historical Cost of Furniture & Equipment over 16 years old	(19)	\$ 4,526,700
Amount of Federal Money in Furniture & Equipment (Net of #19)	(20)	\$ 7,235,475

(8) Note A: \$1,352,326 in Function 53 expenditures are included in this schedule.
 \$899,217 in Function 99 expenditures for appraisal district costs are included in this schedule.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2013

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 2,289,313	\$ 2,332,149	\$ 2,316,493	\$ (15,656)
5800 State Program Revenues	203,916	203,916	197,359	(6,557)
5900 Federal Program Revenues	34,533,493	37,654,726	37,707,887	53,161
5020 Total Revenues	37,026,722	40,190,791	40,221,740	30,948
EXPENDITURES:				
0035 Food Services	36,272,315	41,199,623	39,977,665	1,221,958
0041 General Administration	3,500	16,500	9,020	7,480
0051 Facilities Maintenance and Operations	1,563,172	1,298,046	1,050,022	248,024
6030 Total Expenditures	37,838,987	42,514,169	41,036,708	1,477,461
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	(812,265)	(2,323,378)	(814,968)	1,508,410
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	25,140	25,140
7915 Transfers In	260,706	315,467	256,230	(59,237)
7080 Total Other Financing Sources (Uses)	260,706	315,467	281,370	(34,097)
1200 Net Change in Fund Balances	(551,559)	(2,007,911)	(533,598)	1,474,313
0100 Fund Balance - July 1 (Beginning)	7,358,997	7,358,997	7,358,997	-
3000 Fund Balance - June 30 (Ending)	\$ 6,807,438	\$ 5,351,086	\$ 6,825,399	\$ 1,474,313

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - DEBT SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2013

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 36,111,752	\$ 36,290,640	\$ 37,682,038	\$ 1,391,398
5800	State Program Revenues	12,821,096	12,827,709	13,140,281	312,572
5900	Federal Program Revenues	2,934,334	2,934,334	2,934,334	-
5020	Total Revenues	51,867,182	52,052,683	53,756,653	1,703,970
EXPENDITURES:					
Debt Service:					
0071	Principal on Long Term Debt	20,024,489	20,024,489	16,570,000	3,454,489
0072	Interest on Long Term Debt	31,640,426	31,640,426	31,640,176	250
0073	Bond Issuance Cost and Fees	45,250	45,250	26,055	19,195
6030	Total Expenditures	51,710,165	51,710,165	48,236,232	3,473,933
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	157,017	342,518	5,520,421	5,177,903
OTHER FINANCING SOURCES (USES):					
8949	Other (Uses)	-	-	(2,851,342)	(2,851,342)
7080	Total Other Financing Sources (Uses)	-	-	(2,851,342)	(2,851,342)
1200	Net Change in Fund Balances	157,017	342,518	2,669,079	2,326,561
0100	Fund Balance - July 1 (Beginning)	69,150,947	69,150,947	69,150,947	-
3000	Fund Balance - June 30 (Ending)	\$ 69,307,964	\$ 69,493,465	\$ 71,820,026	\$ 2,326,561

STATISTICAL SECTION

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

STATISTICAL SECTION OVERVIEW

This part of the District's comprehensive annual financial report presents detailed information to provide the readers of the District's financial statements with a background for a better understanding of the information in the financial statements, note disclosures, and required supplementary information.

The statistical section is organized in the following sections:

Financial Trend Information – This section contains schedules of government-wide and fund financial statements.

Government-Wide Information – This section contains schedules that reflect current year and past years amounts on the District's government-wide financial statements.

Fund Information – This section contains schedules that reflect current year and past years amounts on the District's fund financial statements.

Revenue Capacity Information – This section contains schedules that provide information about the District's most significant major own-source revenue, which is property taxes, and the factors that impact the District's ability to generate such revenue.

Debt Capacity Information – This section contains schedules that provide information on the District's current levels of outstanding debt, the District's ability to repay the debt, and to issue additional debt in the future.

Demographic and Economic Information – This section contains schedules that provide an understanding of the environment within which the District's financial activities take place.

Operating Information – This section contains schedules that provide information about the services the District provides and the activities it performs; such as, employees and facilities of the District.

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Financial Trend Information

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Government-Wide Information

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
NET POSITION BY COMPONENT

LAST TEN YEARS

(Unaudited)

Governmental Activities

Fiscal Year	Net Investment in Capital Assets	Restricted	Unrestricted	Total Net Position
2004	\$ 272,958,067	\$ 31,481,493	\$ 69,931,944	\$ 374,371,504
2005	287,331,094	35,541,261	45,609,701	368,482,056
2006	180,057,441	92,842,384	88,473,835	361,373,660
2007	210,911,234	80,761,763	80,780,026	372,453,023
2008	247,224,627	66,331,710	64,108,935	377,665,272
2009	219,332,248	65,118,955	110,086,765	394,537,968
2010	297,770,820	65,712,857	43,912,966	407,396,643
2011	285,326,257	46,975,894	78,269,882	410,572,033
2012*	264,395,734	66,930,107	109,366,212	440,692,053
2013	263,261,972	72,065,142	108,237,773	443,564,887

Source: The District's Statement of Net Position (Exhibit A-1).

Note*: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL ACTIVITIES EXPENSES & PROGRAM REVENUES

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007
Expenses				
Governmental Activities:				
Instruction	\$ 261,602,656	\$ 270,198,882	\$ 276,170,147	\$ 278,739,255
Instructional Resources & Media	8,662,897	8,793,041	8,669,625	8,933,803
Curr & Instr. Staff Development	28,145,935	27,664,697	25,225,975	22,808,041
Instructional Leadership	11,740,347	10,588,001	11,208,236	11,623,488
School Leadership	26,122,749	26,599,189	27,090,441	27,431,678
Guidance, Counseling & Eval Svcs	17,702,750	18,173,596	18,223,644	18,686,510
Social Work Services	2,886,766	2,986,139	2,992,839	2,620,233
Health Services	6,098,395	6,078,249	6,217,647	6,644,460
Student (Pupil) Transportation	7,524,193	7,155,836	8,241,643	8,555,548
Food Services	29,719,207	29,738,714	31,343,967	30,641,792
Extracurricular Activities	9,531,720	9,104,900	9,290,785	9,508,805
General Administration	13,381,582	12,626,378	13,215,798	13,048,010
Facilities Maintenance & Operations	40,943,937	42,862,948	46,120,606	45,996,302
Security & Monitoring Services	5,594,644	6,016,769	6,158,718	6,100,861
Data Processing Services	5,111,946	5,196,512	4,501,703	4,626,304
Community Services	6,202,157	5,760,431	5,791,581	6,657,402
Interest and Other Charges	29,313,770	25,672,764	26,105,562	25,690,711
Facilities Acquisition & Construction	-	944,063	908,866	647,939
Shared Service Arrangements	-	-	-	-
Juvenile Justice Alternative Ed Program	1,205,880	984,568	756,075	92,250
Other Intergovernmental Charges	-	-	-	-
Total Governmental Activities	511,491,531	517,145,677	528,233,858	529,053,392
Program Revenues				
Charges for Services				
Instruction	109,825	269,936	477,326	437,308
Curr & Instr. Staff Development	-	-	8,270	-
Instructional & School Leadership	-	-	-	-
Social Work Services	-	-	66,157	-
Health Services	-	-	8,270	-
Student (Pupil) Transportation	-	-	-	-
Food Services	2,302,260	2,246,458	2,164,529	1,849,720
Cocurr/Extracurr Activities	427,570	517,407	833,819	1,557,930
General Administration	1,305,830	921,392	1,088,667	-
Plant Maintenance & Operations	64,734	68,543	122,541	301,422
Security & Monitoring Services	48,540	61,632	51,510	-
Data Processing Services	-	-	-	-
Community Services	-	-	12,769	449,024
Interest and Other Charges	-	-	8,270	-
Facilities Acquisition & Construction	-	-	148,479	-
Operating Grants and Contributions	150,587,761	152,724,403	154,135,294	154,454,024
Total Governmental Activities	154,846,520	156,809,771	159,125,901	159,049,428
Net Governmental Activities				
Revenue/(Expense)	\$ (356,645,011)	\$ (360,335,906)	\$ (369,107,957)	\$ (370,003,964)

Source: The District's Statement of Activities (Exhibit B-1).

Note*: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

	2008	2009	2010	2011	2012*	2013
\$	282,099,584	\$ 285,880,498	\$ 301,913,336	\$ 308,437,716	\$ 285,389,734	\$ 298,269,664
	8,669,616	8,259,073	8,275,841	8,436,723	5,821,429	6,823,001
	22,117,698	19,651,645	21,986,186	19,610,974	11,418,241	14,432,403
	12,484,337	10,934,363	11,087,427	11,417,632	9,351,265	12,260,934
	27,964,950	27,774,815	29,066,306	30,572,289	28,811,254	33,520,175
	18,405,095	18,638,131	19,334,049	18,627,636	17,575,282	19,855,244
	2,861,816	2,762,650	2,798,724	4,010,581	3,727,395	5,487,101
	6,774,058	6,667,215	7,716,173	7,703,470	7,061,363	8,121,690
	10,083,719	10,059,529	11,571,089	11,508,343	9,378,357	11,393,289
	32,404,614	30,900,485	31,581,913	34,332,561	36,742,766	40,418,519
	9,361,787	9,191,406	10,237,969	9,989,013	9,700,278	10,104,335
	12,350,258	13,945,038	13,299,575	13,028,158	10,521,559	12,106,212
	46,819,189	47,132,011	49,908,328	49,131,995	39,441,279	48,656,050
	5,671,009	5,641,140	6,030,358	5,971,861	4,968,069	5,955,330
	5,120,719	5,584,147	8,373,349	8,784,541	8,257,962	8,784,965
	6,317,163	6,035,175	6,218,703	6,705,996	5,371,827	5,494,512
	24,250,441	23,559,716	22,864,393	23,460,926	25,245,279	29,868,294
	-	-	-	-	160,807	202,206
	-	-	158,610	184,902	877,011	690,826
	59,250	77,126	68,333	28,121	13,042	43,880
	865,920	866,810	911,195	861,959	856,158	899,217
	534,681,223	533,560,973	563,401,857	572,805,397	520,690,357	573,387,847
	863,494	863,862	2,158,707	730,408	798,254	545,203
	-	-	168,484	38,117	74,189	-
	-	-	-	-	4,946	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	139,435	-	6,275	83,218
	2,568,975	3,776,449	2,540,495	2,635,354	2,597,974	2,545,339
	1,449,299	1,458,728	658,213	344,369	375,084	401,477
	-	-	-	-	-	-
	724,104	736,600	643,858	514,962	36,321	123,465
	-	-	-	26,389	-	-
	-	-	5,810	17,593	-	-
	958,706	965,184	392,736	354,360	212,474	326,840
	-	-	-	-	-	-
	-	-	-	-	-	-
	148,873,676	157,573,376	194,918,033	195,573,924	173,962,772	174,574,088
	155,438,254	165,374,199	201,625,771	200,235,476	178,068,289	178,599,630
\$	(379,242,969)	\$ (368,186,774)	\$ (361,776,086)	\$ (372,569,921)	\$ (342,622,068)	\$ (394,788,217)

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
GENERAL REVENUES AND CHANGES IN NET POSITION

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007
Net Governmental Activities				
Revenue/(Expense)	\$ (356,645,011)	\$ (360,335,906)	\$ (369,107,957)	\$ (370,003,964)
General Revenues and Changes in Net Position:				
Property Taxes - General	121,009,182	124,354,037	127,364,139	127,679,481
Property Taxes - Debt Service	17,907,068	18,397,944	18,680,608	19,547,601
Grants and Contributions not Restricted	219,174,035	204,297,224	203,190,744	213,802,534
Investment Earnings	7,798,628	7,346,240	9,807,541	13,669,648
Miscellaneous - Local/Federal	1,634,718	79,210	2,956,529	2,715,760
Special Item - Loss on Sale of Capital Assets	-	(28,197)	-	-
Special Item - Early Separation Notice Incentive Special Item	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	3,668,303
Proceeds from Insurance Settlement	-	-	-	-
Total General Revenues	367,523,631	354,446,458	361,999,561	381,083,327
Change in Net Position	\$ 10,878,620	\$ (5,889,448)	\$ (7,108,396)	\$ 11,079,363

Source: The District's Statement of Activities (Exhibit B-1).

Note*: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

	2008	2009	2010	2011	2012*	2013
\$	(379,242,969)	\$ (368,186,774)	\$ (361,776,086)	\$ (372,569,921)	\$ (342,622,068)	\$ (394,788,217)
	110,428,655	123,386,852	124,185,378	120,824,928	121,695,463	122,079,281
	22,266,108	24,878,358	25,037,142	27,848,008	31,300,841	37,280,694
	242,469,553	231,153,491	222,129,005	223,814,533	216,743,676	244,243,010
	6,862,948	2,796,023	615,873	548,704	2,006,847	784,901
	2,427,954	2,844,746	2,667,363	3,357,138	995,261	2,464,015
	-	-	-	-	-	-
	-	-	-	(648,000)	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	384,455,218	385,059,470	374,634,761	375,745,311	372,742,088	406,851,901
\$	5,212,249	\$ 16,872,696	\$ 12,858,675	\$ 3,175,390	\$ 30,120,020	\$ 12,063,684

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Fund Information

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007
General Fund				
Reserved Fund Balances:				
Investments in Inventory	\$ 3,097,793	\$ 3,485,515	\$ 3,085,540	\$ 3,099,554
Prepaid Items	878,904	884,415	509,077	905,794
Outstanding Encumbrances	717,206	648,702	1,244,286	832,550
Food Service	2,880,081	1,933,430	1,001,332	-
Other Purposes	202,644	-	-	-
Unreserved Designated For:				
Human Resources	-	-	-	-
Central Office and/or Real Estate Acquisition	2,717,731	-	-	-
Permanent Employee Compensation Func	6,300,000	-	-	-
Health Insurance	17,200	-	-	-
Various Campus Improvements	1,000,000	-	-	-
High School Tennis Courts	-	-	-	-
Musical Instruments -- Replacement Program	668,000	450,000	-	-
A/C, Equipment & Bldg. Repairs	3,250,000	2,400,000	-	-
Establish Health Insurance Internal Service Func	-	-	-	-
Increase Funding for Internal Service Funds	-	-	-	-
Budgetary Fund Balance	8,182,902	10,841,320	10,080,799	9,780,766
Financial Obligations Carry Over	725,941	516,307	301,140	333,257
School Buses & Vehicle Replacement	985,000	450,000	-	-
Workers Compensation	1,000,000	1,000,000	1,000,000	1,000,000
Instructional & Administrative Technology	6,000,000	2,000,000	400,000	400,000
E-Rate	512,000	495,693	500,000	2,500,000
Other Purposes	1,152,924	210,742	-	-
Unreserved and Undesignated:				
Reported in the General Fund	31,283,245	32,496,017	31,024,506	33,521,190
Nonspendable:				
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
Federal or State Funds Grant Restriction	-	-	-	-
Other Restricted	-	-	-	-
Committed:				
Capital Expenditures for Equipment	-	-	-	-
Self Insurance	-	-	-	-
Other Committed	-	-	-	-
Assigned:				
Other Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund Balance	\$ 71,571,571	\$ 57,812,141	\$ 49,146,680	\$ 52,373,111

(Continued)

Source: The District's Governmental Funds Balance Sheet (Exhibit C-1) and Combined Statements of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3).

Note ¹: The District implemented GASB 54 in fiscal year 2011.

Note ²: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

	2008	2009	2010	2011 ¹	2012 ²	2013
\$	2,767,345	\$ 1,861,577	\$ 1,532,814	\$ -	\$ -	\$ -
	1,186,669	438,261	-	-	-	-
	556,154	1,149,172	1,658,510	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	4,600,000	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	5,000,000	5,000,000	-	-	-
	-	-	10,000,000	-	-	-
	-	-	3,750,000	-	-	-
	-	-	-	-	-	-
	677,000	458,534	828,411	-	-	-
	-	-	-	-	-	-
	800,000	-	-	-	-	-
	323,000	528,000	-	-	-	-
	800,000	2,901,000	2,213,000	-	-	-
	-	4,500,000	-	-	-	-
	41,036,736	45,924,022	38,125,756	-	-	-
	-	-	-	1,536,722	1,408,607	1,639,733
	-	-	-	-	-	68,273
	-	-	-	945,000	-	-
	-	-	-	194,065	131,152	125,894
	-	-	-	3,914,002	1,685,645	2,231,172
	-	-	-	7,250,000	7,250,000	-
	-	-	-	5,000,000	5,000,000	5,000,000
	-	-	-	1,372,719	1,993,004	2,079,317
	-	-	-	42,956,292	46,257,349	54,416,886
\$	52,746,904	\$ 62,760,566	\$ 63,108,491	\$ 63,168,800	\$ 63,725,757	\$ 65,561,275

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007
All Other Governmental Funds				
Reserved, Reported In:				
Debt Service Fund	\$ 24,812,020	\$ 29,469,113	\$ 32,400,335	\$ 37,054,721
Capital Projects Fund	201,309,120	119,731,575	88,794,539	69,523,399
Special Revenue Funds	-	-	-	-
Unreserved Designated, Reported In:				
Capital Projects Fund	-	-	-	-
Unreserved and Undesignated:				
Reported in Special Revenue Funds	274,467	333,330	311,874	853,106
Nonspendable:				
Inventory	-	-	-	-
Endowment Principal	-	-	-	-
Restricted:				
Federal or State Funds Grant Restriction	-	-	-	-
Capital Acquisition and Contractual Obligation	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
Other Restricted	-	-	-	-
Committed:				
Capital Expenditures for Equipment	-	-	-	-
Other Committed	-	-	-	-
Assigned:				
Other Assigned - Capital Projects Fund	-	-	-	-
Total All Other Governmental Funds Balance	<u>226,395,607</u>	<u>149,534,018</u>	<u>121,506,748</u>	<u>107,431,226</u>
Total Governmental Funds -- Fund Balance	<u>\$ 297,967,178</u>	<u>\$ 207,346,159</u>	<u>\$ 170,653,428</u>	<u>\$ 159,804,337</u>
Governmental Funds				
Beginning Fund Balance	\$ 373,429,984	\$ 297,967,178	\$ 207,346,159	\$ 170,653,428
Net Change in Fund Balance	(75,462,806)	(90,621,019)	(36,692,731)	(10,849,091)
Ending Fund Balance	<u>\$ 297,967,178</u>	<u>\$ 207,346,159</u>	<u>\$ 170,653,428</u>	<u>\$ 159,804,337</u>

Source: The District's Governmental Funds Balance Sheet (Exhibit C-1) and Combined Statements of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3).

Note ¹: The District implemented GASB 54 in fiscal year 2011.

Note ²: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

	2008	2009	2010	2011 ¹	2012 ²	2013
\$	40,778,817	\$ 43,055,983	\$ 38,433,403	\$ -	\$ -	\$ -
	46,455,476	38,165,094	31,066,251	-	-	-
	-	663,988	761,932	-	-	-
	-	-	-	-	-	-
	416,579	2,556,632	6,235,259	-	-	-
	-	-	-	779,879	563,449	853,086
	-	-	-	101,000	1,000	1,000
	-	-	-	7,668,586	6,795,548	5,972,313
	-	-	-	223,867,471	202,864,654	150,728,621
	-	-	-	39,890,845	69,150,947	71,820,026
	-	-	-	20,333	3,004	3,009
	-	-	-	-	4,500,000	3,900,000
	-	-	-	507,562	15,657,948	23,696,009
	-	-	-	592,492	520,131	216,695
	87,650,872	84,441,697	76,496,845	273,428,168	300,056,681	257,190,759
\$	140,397,776	\$ 147,202,263	\$ 139,605,336	\$ 336,596,968	\$ 363,782,438	\$ 322,752,034
\$	159,804,337	\$ 140,397,776	\$ 147,202,263	\$ 139,605,336	\$ 336,596,968	\$ 363,782,438
	(19,406,561)	6,804,487	(7,596,927)	196,991,632	27,185,470	(41,030,404)
\$	140,397,776	\$ 147,202,263	\$ 139,605,336	\$ 336,596,968	\$ 363,782,438	\$ 322,752,034

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND REVENUES BY SOURCE

LAST TEN YEARS

(Unaudited)

Fiscal Year	Local and Intermediate Sources			State Programs	
	Property Tax	Tuition	Other	Per Capita and Foundation	On-behalf TRS Payments
2004	\$ 136,043,109	\$ 109,825	\$ 16,401,649	\$ 220,482,256	\$ 15,428,592
2005	140,714,781	176,547	15,762,905	205,611,215	15,052,845
2006	145,344,201	131,480	18,297,921	203,190,744	15,363,616
2007	149,173,423	135,887	22,953,659	213,802,536	16,312,320
2008	133,289,728	139,389	17,848,888	242,469,553	17,199,385
2009	147,511,908	127,262	14,889,248	235,518,915	16,475,595
2010	148,643,811	127,639	11,366,549	222,827,905	17,442,431
2011	148,442,979	60,532	9,703,703	224,118,760	18,006,802
2012*	150,755,817	46,714	10,203,198	215,651,991	14,542,836
2013	159,522,405	53,301	9,598,458	243,180,074	16,916,289

Source: The District's Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3) and Notes to Financial Statements.

Note*: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

	Other	Federal Programs	Total
\$	42,444,302	\$ 90,544,409	\$ 521,454,142
	38,723,469	95,741,673	511,783,435
	36,708,914	101,222,927	520,259,803
	36,717,144	99,453,538	538,548,507
	36,283,652	93,087,921	540,318,516
	29,412,141	105,206,258	549,141,327
	20,251,727	154,515,658	575,175,720
	18,354,152	156,769,188	575,456,116
	25,763,319	124,858,734	541,822,609
	17,140,411	140,306,925	586,717,863

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND EXPENDITURES BY FUNCTION

LAST TEN YEARS

(Unaudited)

Fiscal Year	Instruction and Instructional - Related Services	Instructional and School Leadership	Support Services - Student (Pupil)	Administrative Support Services	Support Services - Nonstudent Based	Ancillary Services
2004	\$ 289,338,672	\$ 36,796,350	\$ 71,232,622	\$ 12,999,150	\$ 49,582,598	\$ 6,050,665
2005	299,160,430	36,219,751	71,336,571	12,285,457	52,439,772	5,622,886
2006	297,544,705	36,748,480	73,111,262	12,696,456	54,286,428	5,558,521
2007	299,144,160	37,618,412	75,248,803	12,629,193	55,207,637	6,419,496
2008	302,020,522	39,067,896	83,213,163	11,937,961	56,141,561	6,099,706
2009	302,949,067	37,306,244	75,942,896	13,429,287	56,414,647	5,810,421
2010	322,328,306	38,857,678	80,512,249	12,688,873	62,563,435	6,130,510
2011	320,357,717	39,988,490	82,598,729	12,401,566	61,202,712	6,386,686
2012 ²	291,011,190	36,671,157	81,255,793	10,105,296	51,172,524	5,210,425
2013 ¹	306,454,939	44,235,418	92,571,223	11,486,797	60,222,719	5,568,661

Source: The District's CAFR - Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3).

Note ¹: Operating expenditures used to compute the debt service ratio exclude total Capital Outlay of \$59,127,029, which is the total of "Capital Outlay" plus "Capital Outlay Excluded from Capital Outlay Function" reported in this schedule.

Note ²: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

	Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter- governmental Charges	Total Governmental Fund Expenditures	Capital Outlay Excluded from Capital Outlay Function	Ratio of Debt Service to Noncapital Expenditures
\$	12,830,000	\$ 28,682,361	\$ 88,440,217	\$ 1,205,314	\$ 597,157,949	\$ 447,411	8.89%
	13,970,000	28,242,518	85,906,355	990,471	606,174,211	-	8.83%
	14,410,000	25,998,180	36,038,483	751,791	557,144,306	100,666	7.76%
	15,300,000	24,707,472	26,799,410	92,250	553,166,833	1,483,159	7.52%
	16,742,000	24,279,117	26,118,376	925,170	566,545,472	7,798,661	7.70%
	17,495,000	23,411,807	9,377,907	943,936	543,081,212	3,507,937	7.71%
	14,679,382	27,434,697	11,218,928	1,138,138	577,552,196	2,762,295	7.47%
	12,074,970	35,311,971	17,927,187	1,074,982	589,325,010	3,779,377	7.83%
	-	15,925,530	21,636,039	1,746,211	514,734,165	4,219,018	3.25%
	16,570,000	31,666,232	56,320,791	1,633,923	626,730,703	2,806,238	8.49%

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUNDS OTHER SOURCES, USES
AND CHANGES IN FUND BALANCES

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (75,703,807)	\$ (94,390,776)	\$ (36,884,503)	\$ (14,618,326)
Other Financing Sources (Uses)				
Refunding Bonds Issued	-	306,880,000	-	47,609,988
Capital-Related Debt Issued	-	-	-	-
Refunding Bonds Premium	-	24,914,380	-	1,600,350
Sale of Real and Personal Property	241,000	-	191,772	4,133,601
Transfers In	1,240,994	1,268,055	1,210,891	1,209,894
Transfers Out	(1,240,994)	(1,268,055)	(1,210,891)	(1,209,894)
Payment to Refunded Bond Escrow Agent	-	(328,024,623)	-	(49,574,704)
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	241,000	3,769,757	191,772	3,769,235
Special Item -- Proceeds from Ins. Settlement	-	-	-	-
Special Item -- Early Separation Notice Incentive	-	-	-	-
Total Special Items	-	-	-	-
Net Change in Fund Balances	\$ (75,462,807)	\$ (90,621,019)	\$ (36,692,731)	\$ (10,849,091)

Source: The District's Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3).

Note*: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

	2008	2009	2010	2011	2012*	2013
\$	(26,226,956)	\$ 6,060,115	\$ (2,376,476)	\$ (13,868,894)	\$ 27,088,444	\$ (40,012,840)
	-	-	-	99,085,000	-	-
	6,747,000	-	-	212,565,000	-	-
	-	-	-	8,257,856	-	-
	73,395	744,372	89,549	1,672,449	214,365	83,778
	6,733,071	2,869,858	2,975,700	5,319,394	18,772,882	10,750,939
	(6,733,071)	(2,869,858)	(8,285,700)	(8,859,394)	(18,772,882)	(9,000,939)
	-	-	-	(106,409,031)	-	-
	-	-	-	(122,748)	(117,339)	(2,851,342)
	6,820,395	744,372	(5,220,451)	211,508,526	97,026	(1,017,564)
	-	-	-	-	-	-
	-	-	-	(648,000)	-	-
	-	-	-	(648,000)	-	-
\$	(19,406,561)	\$ 6,804,487	\$ (7,596,927)	\$ 196,991,632	\$ 27,185,470	\$ (41,030,404)

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
GOVERNMENTAL FUND EXPENDITURES BY FUNCTION
PER AVERAGE DAILY ATTENDANCE

LAST TEN YEARS

(Unaudited)

Fiscal Year	Average Daily Attendance ¹	Instruction and Instructional - Related Services	Instructional and School Leadership	Support Services - Student (Pupil)	Administrative Support Services	Support Services - Nonstudent Based
2004	53,371	\$ 5,421	\$ 689	\$ 1,335	\$ 244	\$ 929
2005	53,011	5,643	683	1,346	232	989
2006	52,841	5,631	695	1,384	240	1,027
2007	51,698	5,786	728	1,456	244	1,068
2008	50,488	5,982	774	1,648	236	1,112
2009	50,740	5,971	735	1,497	265	1,112
2010	48,830	6,601	796	1,649	260	1,281
2011	48,849	6,558	819	1,691	254	1,253
2012 ²	48,793	5,964	752	1,665	207	1,049
2013	48,770	6,284	907	1,898	236	1,235

Source: Average Daily Attendance provided by the District's PEIMS and Data Services Office. Function expenditures are from the Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances (Exhibit C-3).

Note ¹: Average Daily Attendance is the average daily attendance of eligible enrollees, district-wide, over the official number of instructional days.

Note ²: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

Ancillary Services	Debt Service Principal	Debt Service Interest and Other	Capital Outlay	Inter-governmental Charges	Total
\$ 113	\$ 240	\$ 537	\$ 1,657	\$ 23	\$ 11,189
106	264	533	1,621	19	11,435
105	273	492	682	14	10,544
124	296	478	518	2	10,700
121	332	481	517	18	11,221
115	345	461	185	19	10,704
126	301	562	230	23	11,828
131	247	723	367	22	12,065
107	-	326	443	36	10,549
114	340	649	1,155	34	12,852

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Revenue Capacity Information

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY

LAST TEN YEARS

(Unaudited)

Fiscal Year	Assessed Taxable Value			Estimated Actual Market Value	Ratio of Total Assessed Taxable To Total Estimated Actual Value	Total Direct Tax Rate *
	Real Property	Personal Property	Total			
2004	\$ 6,351,572,709	\$ 2,084,111,037	\$ 8,435,683,746	\$ 8,989,871,413	93.84%	1.7220
2005	6,904,389,134	1,741,452,122	8,645,841,256	9,710,458,681	89.04%	1.7220
2006	7,283,905,791	1,775,215,008	9,059,120,799	10,056,505,109	90.08%	1.7200
2007	7,795,370,327	1,709,628,723	9,504,999,050	11,050,415,927	86.01%	1.5797
2008	9,443,048,776	1,287,688,470	10,730,737,246	12,254,850,384	87.56%	1.2497
2009	11,195,493,370	1,528,222,673	12,723,716,043	15,537,789,879	81.89%	1.2497
2010	11,409,672,835	1,473,173,842	12,882,846,677	15,939,569,943	80.82%	1.2497
2011	11,117,223,316	1,306,603,726	12,423,827,042	15,593,598,904	79.67%	1.2797
2012	11,010,476,433	1,254,382,380	12,264,858,813	15,375,370,115	79.77%	1.3076
2013	11,166,503,297	1,195,219,727	12,361,723,024	15,409,101,695	80.22%	1.3576

* Per \$100 of assessed value

Source: Bexar County Tax Assessor/Collector Tax Roll Statement.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS

(Unaudited)

Fiscal Year	Tax Year	Adjusted Tax Levy ¹	Collections in Year of Levy	Percent of Levy Collected	Collections in Subsequent Years	Total Tax Collections	Percent of Levy Collected
2004	2003	\$ 136,292,641	\$ 132,037,694	96.88%	\$ 3,754,944	\$ 135,792,638	99.63%
2005	2004	140,021,823	135,771,753	96.96%	3,662,275	139,434,028	99.58%
2006	2005	146,218,799	141,702,418	96.91%	3,899,978	145,602,396	99.58%
2007	2006	148,984,174	144,883,356	97.25%	3,358,471	148,241,827	99.50%
2008	2007	133,378,242	129,497,119	97.09%	3,180,161	132,677,280	99.47%
2009	2008	147,725,967	144,712,290	97.96%	2,051,366	146,763,656	99.35%
2010	2009	150,494,514	146,002,243	97.01%	3,312,151	149,314,394	99.22%
2011	2010	148,658,093	145,004,084	97.54%	2,191,326	147,195,410	99.02%
2012 ²	2011	151,995,389	141,333,153	92.99%	8,432,444	149,765,597	98.53%
2013	2012	160,713,168	149,582,594	93.07%	-	149,582,594	93.07%

Source: Bexar County Tax Assessor/Collector and the District's Exhibit J-1.

Note ¹: Each tax levy shown above is the adjusted tax levy as of the fiscal year ended June 30, 2013.

Note ²: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of collections.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
ALLOCATION OF PROPERTY TAX RATES AND LEVIES

LAST TEN YEARS

(Unaudited)

Fiscal Year	Tax Rates (Per \$100 of Assessed Value)			Tax Levies		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Original Levy Total
2004	1.5000	0.2220	1.7220	\$ 119,661,575	\$ 17,709,935	\$ 137,371,510
2005	1.50000	0.22200	1.72200	122,723,087	18,163,039	140,886,126
2006	1.50000	0.22000	1.72000	127,948,262	18,765,745	146,714,008
2007	1.37000	0.20970	1.57970	130,218,487	19,931,983	150,150,470
2008	1.04000	0.20970	1.24970	111,706,808	22,523,959	134,230,767
2009	1.04000	0.20970	1.24970	124,953,568	25,194,915	150,148,483
2010	1.04000	0.20970	1.24970	127,192,213	25,646,303	152,838,516
2011	1.04000	0.23970	1.27970	122,845,056	28,313,511	151,158,567
2012	1.04000	0.26760	1.30760	122,145,943	31,429,141	153,575,084
2013	1.04000	0.31760	1.35760	123,758,106	37,793,347	161,551,453

Source: Bexar County Tax Assessor/Collector October 1 Tax Roll.

Note: The basis for the property tax rate is per \$100 of assessed valuation.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 ASSESSED VALUATION)

LAST TEN YEARS

(Unaudited)

Fiscal Year	Tax Year	Direct Tax Rate	Overlapping Tax Rates					Total Direct and Overlapping Tax Rate
		San Antonio Independent School District	City of San Antonio	Bexar County	Alamo Community College District	City of Balcones Heights	University Health System	
2004	2003	\$ 1.72200	\$ 0.57854	\$ 0.32095	\$ 0.10705	\$ 0.56357	\$ 0.24387	\$ 3.53598
2005	2004	1.72200	0.57854	0.31847	0.10705	0.52703	0.24387	3.49696
2006	2005	1.72000	0.57854	0.31847	0.10705	0.55850	0.24387	3.52643
2007	2006	1.57970	0.57854	0.31415	0.13705	0.53240	0.24387	3.38571
2008	2007	1.24970	0.57230	0.32687	0.13455	0.49836	0.23741	3.01918
2009	2008	1.24970	0.56714	0.28940	0.13586	0.49073	0.26102	2.99385
2010	2009	1.24970	0.56569	0.29619	0.14162	0.55884	0.27624	3.08828
2011	2010	1.27970	0.56569	0.29619	0.14162	0.55884	0.27624	3.11828
2012	2011	1.30760	0.56569	0.29619	0.14162	0.57220	0.27624	3.15953
2013	2012	1.35760	0.56569	0.29619	0.14915	0.57220	0.27624	3.21706

Source: Bexar County Tax Assessor/Collector.

Note: The District was subject to a maximum Maintenance & Operations tax rate of \$1.50 for tax years 2003-2005, \$1.37 for tax year 2006, and \$1.04 for tax years 2007-2012 (per \$100 of assessed valuation).

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS PRIOR

(Unaudited)

Taxpayer	Type of Business	Fiscal Year 2013	
		Tax Year 2012 Assessed Taxable Valuation	Percentage of Total Assessed Taxable Valuation
HEB Grocery Company LP	Grocery	\$ 227,645,135	1.84%
VHS San Antonio Partners LP	Medical	181,814,961	1.47%
Southwestern Bell Telephone	Telephone Utility	157,203,630	1.27%
Marriott Hotel Prop II Ltd	Hotel	148,510,000	1.20%
Hotel Investments LP	Hotel	147,000,000	1.19%
New Rivercenter Mall LP	Shopping Center	83,854,298	0.68%
Methodist Healthcare Sys SA Ltd LLP	Medical	77,660,403	0.63%
Hyatt Regency Hotel	Hotel	72,194,000	0.58%
HMH Rivers Inc	Hotel	67,750,000	0.55%
Frost National Bank	Banking	66,094,090	0.53%
Silver Rio Ltd Ptnhp	Real Estate	-	-
Santa Clara Land Co. LTD	Real Estate	-	-
Koger Equity	Real Estate	-	-
Keystone-Texas Property Corp	Real Estate	-	-
Talcott II Alamo LP	Real Estate	-	-
Totals		<u>\$ 1,229,726,517</u>	<u>9.95%</u>

Source: Bexar County Appraisal District.

Fiscal Year 2004

Tax Year	Assessed Valuation	Percentage of Total Assessed Valuation
\$	105,761,660	1.25%
	-	
	244,502,870	2.90%
	115,786,750	1.37%
	-	
	-	
	-	
	55,043,030	0.65%
	40,000,000	0.47%
	-	
	45,350,500	0.54%
	46,328,320	0.55%
	50,907,500	0.60%
	90,932,500	1.08%
	52,941,470	0.63%
\$	847,554,600	10.05%

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Debt Capacity Information

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
OUTSTANDING DEBT BY TYPE

LAST TEN YEARS

(Unaudited)

Fiscal Year	General Obligation Bonds	Refunding Bonds	Lease Revenue Bonds	Maintenance Tax Notes	Capital Appreciation Bonds
2004*	\$ 421,770,000	\$ 106,490,000	\$ 7,220,000	-	\$ 7,294,573
2005	100,085,000	411,805,000	6,355,000	-	7,294,573
2006	88,005,000	410,390,000	5,440,000	-	7,294,573
2007	27,700,000	456,040,000	4,475,000	-	7,614,561
2008	14,360,000	454,375,000	3,455,000	6,030,000	7,614,561
2009	6,475,000	446,515,000	2,370,000	5,365,000	7,614,561
2010	2,880,000	441,445,000	-	4,675,000	4,660,179
2011	212,565,000	438,445,000	-	-	319,988
2012	212,565,000	438,445,000	-	-	319,988
2013	212,565,000	421,875,000	-	-	319,988

Source: Debt information was obtained from the District's Finance Office.

Estimated Actual Property Value obtained from Bexar County Tax Assessor/ Collector.

Personal Income obtained from U.S. Census Bureau's American Community Surveys of the U.S. Data before 2006 was unavailable.

Average Daily Membership obtained from the District's PEIMS & Data Services Office.

Note*: The Net General Bonded Debt for fiscal year 2004 is not net of premiums, discounts, and adjustments. Information needed for this calculation is unavailable.

<u>Total General Bonded Debt</u>	<u>Net General Bonded Debt</u>	<u>Net General Bonded Debt to Estimated Actual Property Value</u>	<u>Net General Bonded Debt to Personal Income</u>	<u>Net General Bonded Debt Per Average Daily Membership</u>
\$ 542,774,573	\$ 517,962,553	5.76%	-	9,206
525,539,573	508,927,140	5.24%	-	9,076
511,129,573	491,716,978	4.89%	12.90%	8,806
495,829,561	472,936,772	4.28%	11.21%	8,637
485,834,561	459,374,512	3.75%	10.53%	8,599
468,339,561	439,745,472	2.83%	9.88%	8,167
453,660,179	425,088,063	2.67%	9.02%	8,160
651,329,988	615,750,622	3.95%	13.12%	11,907
651,329,988	585,150,805	3.81%	13.31%	11,389
634,759,988	564,450,761	3.66%	12.02%	11,055

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
DIRECT AND OVERLAPPING DEBT
GENERAL OBLIGATION BONDS

(Unaudited)

Taxing Body	Net Debt Obligation	As of	Estimated Overlapping	
			Percentage	Amount
Alamo Community College District	\$ 519,646,291	3/31/2012	12.26%	\$ 63,708,635
City of Balcones Heights	992,000	5/31/2013	46.32%	459,494
Bexar County	691,513,620	9/30/2012	11.44%	79,109,158
Bexar County Hospital District	722,025,892	3/31/2012	11.98%	86,498,702
City of Olmos Park	3,800,000	5/31/2013	4.89%	185,820
San Antonio River Authority	30,680,000	5/31/2013	11.90%	3,650,920
City of San Antonio	1,328,355,000	5/31/2013	18.11%	240,565,091
				\$ 474,177,820
San Antonio Independent School District		6/30/2013		564,450,761
		Total Direct and Overlapping Debt		\$ 1,038,628,581

Source: The Texas Municipal Report from the Municipal Advisory Council of Texas.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. This does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
COMPUTATION OF LEGAL DEBT MARGIN

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007
Assessed Valuation	\$ 8,435,683,746	\$ 8,645,841,256	\$ 9,059,120,799	\$ 9,504,999,050
Debt Limit - 10% of Assessed Valuation	\$ 843,568,375	\$ 864,584,126	\$ 905,912,080	\$ 950,499,905
General Obligation Bonds	542,774,573	538,396,253	524,117,313	509,991,493
Deduct Amount Available in Debt Service Fund	24,812,020	29,469,113	32,400,335	37,054,721
Applicable Debt	517,962,553	508,927,140	491,716,978	472,936,772
Legal Debt Margin	\$ 325,605,822	\$ 355,656,986	\$ 414,195,102	\$ 477,563,133
Debt Margin as a Percentage of the Debt Limit	38.60%	41.14%	45.72%	50.24%

Source: Assessed Valuation obtained from the Bexar County Appraisal District. General Obligation Bonds and Amount Available in Debt Service Fund obtained from the San Antonio Independent School District's Finance Office.

Note: Texas statutes do not prescribe a debt limit; however, by custom, a practical economic debt limit of 10% of the assessed valuation is used.

2008	2009	2010	2011	2012	2013
\$ 10,730,737,246	\$ 12,723,716,043	\$ 12,882,846,677	\$ 12,423,827,042	\$ 12,264,858,813	\$ 12,361,723,024
\$ 1,073,073,725	\$ 1,272,371,604	\$ 1,288,284,668	\$ 1,242,382,704	\$ 1,226,485,881	\$ 1,236,172,302
500,153,329	482,801,455	463,521,466	655,641,467	654,301,752	636,270,787
40,778,817	43,055,983	38,433,403	39,890,845	69,150,947	71,820,026
459,374,512	439,745,472	425,088,063	615,750,622	585,150,805	564,450,761
\$ 613,699,213	\$ 832,626,132	\$ 863,196,605	\$ 626,632,082	\$ 641,335,076	\$ 671,721,541
57.19%	65.44%	67.00%	50.44%	52.29%	54.34%

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
RATIO OF NET GENERAL OBLIGATION BONDED DEBT
TO ESTIMATED ACTUAL VALUE AND
PER AVERAGE DAILY MEMBERSHIP

LAST TEN YEARS

(Unaudited)

Fiscal Year	Average Daily Membership ^{1,2}	Estimated Actual Property Value ²	Net Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Property Value	Net Bonded Debt Per Average Daily Membership
2004	56,264	\$ 8,989,871,413	\$ 517,962,553	5.76%	\$ 9,206
2005	56,075	9,710,458,681	508,927,140	5.24%	9,076
2006	55,837	10,056,505,109	491,716,978	4.89%	8,806
2007	54,759	11,050,415,927	472,936,772	4.28%	8,637
2008	53,422	12,254,850,384	459,374,512	3.75%	8,599
2009	53,844	15,537,789,879	439,745,472	2.83%	8,167
2010	52,096	15,939,569,943	425,088,063	2.67%	8,160
2011	51,715	15,593,598,904	615,750,622	3.95%	11,907
2012 ³	51,377	12,264,858,813	585,150,805	4.77%	11,389
2013	51,057	12,361,723,024	564,450,761	4.57%	11,055

Source: Average Daily Membership provided by the District's PEIMS and Data Service Office. Estimated Actual Property Value obtained from the Bexar County Tax Assessor/Collector.

Note¹: Average Daily Membership represents the average daily enrollment of students, district-wide, over the official number of instructional days.

Note²: Estimated actual property value and average daily membership are used because they are more relevant to the school district than personal income and population.

Note³: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT
TO TOTAL GENERAL FUND EXPENDITURES

LAST TEN YEARS

(Unaudited)

Fiscal Year	Principal	Interest*	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service To General Fund Expenditures
2004	\$ 12,830,000	\$ 28,682,361	\$ 41,512,361	\$ 391,421,137	10.61%
2005	13,970,000	28,242,518	42,212,518	394,708,294	10.69%
2006	14,410,000	25,998,180	40,408,180	394,801,358	10.24%
2007	15,300,000	24,182,876	39,482,876	399,043,112	9.89%
2008	16,742,000	24,247,792	40,989,792	415,420,173	9.87%
2009	17,495,000	23,398,466	40,893,466	374,987,551	10.91%
2010	14,679,382	27,398,868	42,078,250	373,143,859	11.28%
2011	12,074,970	32,350,278	44,425,248	373,878,921	11.88%
2012 ¹	-	15,911,515	15,911,515	341,232,896	4.66%
2013	16,570,000	31,640,176	48,210,176	391,970,365	12.30%

* Excludes other fees.

Source: The District's Finance Office.

Note ¹: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

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Demographic and Economic Information

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN YEARS

(Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Income	Unemployment Rate	Estimated Actual Property Value	Average Daily Membership
2004	Note ¹	Note ¹	Note ¹	6.1%	\$ 8,989,871,413	56,264
2005	Note ¹	Note ¹	Note ¹	5.6%	9,710,458,681	56,075
2006	292,768	\$ 3,810,749,200	\$ 13,016	5.0%	10,056,505,109	55,837
2007	322,114	4,218,109,100	13,095	4.6%	11,050,415,927	54,759
2008	313,001	4,361,370,300	13,934	4.1%	12,254,850,384	53,422
2009	297,421	4,449,364,800	14,960	4.7%	15,537,789,879	53,844
2010	321,367	4,715,100,400	14,672	6.7%	15,939,569,943	52,096
2011	306,943	4,691,761,900	15,285	7.3%	15,593,598,904	51,715
2012	302,872	4,395,168,200	14,512	7.4%	12,264,858,813	51,377
2013	306,716	4,696,088,700	15,311	6.5%	12,361,723,024	51,057

Source: For fiscal years 2006-2013, Population, Personal Income, and Per Capita Income obtained from U.S. Census Bureau's American Community Surveys of the U.S.

Unemployment Rate obtained from U.S. Department of Labor Bureau of Statistics.

Estimated Actual Value of Property obtained from Bexar County Tax Assessor/ Collector.

Average Daily Membership obtained from the District's PEIMS & Data Services Office.

Note ¹: Census information before 2006 was not available for San Antonio Independent School District.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND SEVEN YEARS PRIOR

(Unaudited)

Employer	2013		
	Employees	Rank	Percentage of Total Employment
Lackland Air Force Base	37,097	1	4.16%
Fort Sam Houston	32,000	2	3.59%
USAA	17,000	3	1.91%
H.E.B. Food Stores	14,588	4	1.64%
Northside I.S.D.	12,751	5	1.43%
City of San Antonio	11,731	6	1.32%
Randolph Air Force Base	11,068	7	1.24%
North East I.S.D.	10,522	8	1.18%
Methodist Healthcare System	8,000	9	0.90%
San Antonio I.S.D.	7,522	10	0.84%
U.S. Air Force (Lackland & Randolph)	-	-	-
Alamo Community College District	-	-	-
AT&T	-	-	-
	162,279		
Total Employment	891,700		

Source: San Antonio I.S.D. employment information for 2013 obtained from the District's PEIMS & Data Services Office. Employment information for 2013 for remaining employers obtained from the San Antonio Economic Development Foundation Website. Employment information for 2006 obtained from the City of San Antonio Planning Department and the 2006 Book of Lists published by the San Antonio Business Journal. Total employment for 2013 & 2006 obtained from the Texas Workforce Commission's Tracer web site.

Note*: Employer information from nine years prior was not available; therefore, information from 2006, the earliest year available, is used.

2006*		
Employees	Rank	Percentage of Total Employment
-		-
35,527	2	4.05%
13,965	4	1.59%
14,588	3	1.67%
10,320	5	1.18%
-	-	-
-	-	-
7,574	7	0.86%
7,027	9	0.80%
7,685	6	0.88%
53,928	1	6.16%
7,200	8	0.82%
6,500	10	0.74%
<u>164,314</u>		
<u>876,147</u>		

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Operating Information

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
WORK FORCE COMPOSITION BY EMPLOYEE CLASSIFICATION

LAST TEN YEARS

(Unaudited)

Classification	2004	2005	2006	2007
Number of Employees				
Teachers	3,527	3,517	3,516	3,494
Professional Support	801	800	795	798
Campus Administration	176	173	179	179
Central Administration	53	67	66	67
Educational Aides	877	895	951	943
Auxiliary Staff	2,232	2,248	2,271	2,279
Total Employees	<u>7,666</u>	<u>7,700</u>	<u>7,778</u>	<u>7,760</u>
Percent of Total				
Teachers	46.01%	45.68%	45.20%	45.03%
Professional Support	10.45%	10.39%	10.22%	10.28%
Campus Administration	2.30%	2.25%	2.30%	2.31%
Central Administration	0.69%	0.87%	0.85%	0.86%
Educational Aides	11.44%	11.62%	12.23%	12.15%
Auxiliary Staff	29.12%	29.19%	29.20%	29.37%
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Source: The District's PEIMS & Data Services Office.

2008	2009	2010	2011	2012	2013
3,388	3,321	3,402	3,437	3,385	3,367
799	772	777	808	737	773
174	172	171	178	177	180
70	65	70	69	66	69
916	856	821	899	819	875
2,218	2,153	2,238	2,242	2,207	2,258
7,565	7,339	7,479	7,633	7,391	7,522
44.79%	45.25%	45.49%	45.03%	45.80%	44.76%
10.56%	10.52%	10.39%	10.59%	9.97%	10.28%
2.30%	2.34%	2.29%	2.33%	2.39%	2.39%
0.93%	0.89%	0.94%	0.90%	0.89%	0.92%
12.11%	11.66%	10.98%	11.78%	11.08%	11.63%
29.32%	29.34%	29.92%	29.37%	29.86%	30.02%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF TEACHER INFORMATION

LAST TEN YEARS

(Unaudited)

Fiscal Year	State Minimum Salary Range*	District Teachers			
		Average Salary	Average Years of Experience	Bachelor's Education	Master's Education
2004	\$24,240 - \$40,800	\$46,224	14.5	59.8%	39.8%
2005	\$24,240 - \$40,800	\$46,927	14.0	61.1%	38.5%
2006	\$24,820 - \$41,770	\$46,567	13.6	61.7%	37.9%
2007	\$27,320 - \$44,270	\$49,273	13.3	62.1%	37.4%
2008	\$27,320 - \$44,270	\$49,376	13.6	62.3%	37.3%
2009	\$27,320 - \$44,270	\$48,620	13.3	63.8%	35.6%
2010	\$27,320 - \$44,270	\$50,045	12.6	65.4%	34.0%
2011	\$27,320 - \$44,270	\$49,904	11.8	66.8%	32.8%
2012	\$27,320 - \$44,270	\$49,184	11.3	65.5%	34.1%
2013	\$27,320 - \$44,270	\$49,357	11.1	66.1%	33.5%

Source: The District's PEIMS & Data Services Office.

Note*: Minimum salaries are based on experience. The lowest amount in this range is the minimum salary for a teacher with less than one year of experience. The highest amount is the minimum salary for a teacher with twenty or more years of experience.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STUDENT ATTENDANCE AND MEMBERSHIP

LAST TEN YEARS

(Unaudited)

Fiscal Year	Average Daily Attendance	Change	Average Daily Membership	Change	Percentage of Attendance to Membership
2004	53,371	-0.19%	56,264	-0.26%	94.86%
2005	53,001	-0.69%	56,075	-0.34%	94.52%
2006	52,877	-0.23%	55,837	-0.42%	94.70%
2007	51,698	-2.23%	54,759	-1.93%	94.41%
2008	50,488	-2.34%	53,422	-2.44%	94.51%
2009	50,740	0.50%	53,844	0.79%	94.24%
2010	48,830	-3.77%	52,096	-3.25%	93.73%
2011	48,849	0.04%	51,715	-0.73%	94.46%
2012	48,793	-0.11%	51,377	-0.65%	94.97%
2013	48,770	-0.05%	51,057	-0.62%	95.52%

Source: The District's PEIMS & Data Services Office.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
OPERATING STATISTICS

LAST TEN YEARS

(Unaudited)

Fiscal Year	Average Daily Attendance	General Fund Operating Expenditures	Cost Per Pupil	Percent Change	Operating Expenses	Cost Per Pupil	Percent Change
2004	53,371	\$ 390,439,369	\$ 7,316	0.24%	\$ 482,177,761	\$ 9,034	-1.47%
2005	53,035	394,352,360	7,440	1.71%	490,528,850	9,255	2.44%
2006	52,877	394,636,738	7,468	0.38%	501,219,430	9,485	2.49%
2007	51,698	398,738,005	7,713	3.18%	502,622,492	9,722	2.50%
2008	50,488	413,671,405	8,193	6.23%	509,505,612	10,092	3.80%
2009	50,740	373,883,045	7,369	-10.06%	509,057,321	10,033	-0.59%
2010	48,830	369,050,885	7,558	2.57%	539,399,326	11,047	10.11%
2011	48,849	372,387,533	7,623	0.86%	548,269,489	11,224	1.60%
2012*	48,793	339,274,062	6,953	-8.79%	493,538,060	10,115	-9.88%
2013	48,770	390,137,924	8,000	15.05%	541,683,425	11,107	9.81%

Source: Average Daily Attendance obtained from the District's PEIMS and Data Services Office. Operating Expenditures and Expenses obtained from the District's CAFR for the respective year.

Note*: The District changed from a fiscal year end of August 31 to June 30 beginning with 2012. For this reason, 2012 is a ten-month reporting period with only ten months of activity.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF STUDENT INFORMATION

LAST TEN YEARS

(Unaudited)

Fiscal Year	Teacher/ Student Ratio	# of Students who qualify for Free or Reduced Price Lunch*	% of Students who qualify for Free or Reduced Price Lunch*
2004	16.1	51,115	90.00%
2005	16.1	52,553	92.90%
2006	16.0	52,007	92.18%
2007	15.8	50,598	91.50%
2008	16.2	48,302	88.30%
2009	16.4	49,113	90.30%
2010	16.2	50,986	92.60%
2011	16.0	50,944	92.80%
2012	16.0	50,275	92.70%
2013	16.1	50,429	92.90%

Source: Academic Excellence Indicator System (AEIS) and PEIMS and Data Services office.

Note*: Number and percent of students who qualify for free or reduced-price lunch includes economically disadvantaged students coded as eligible for free or reduced-price lunch or eligible for other public assistance.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
SCHOOL BUILDINGS					
Brackenridge H S					
Square Feet	325,072	325,072	325,072	325,072	325,072
Capacity(students)	2,250	2,250	2,250	2,250	2,250
Enrollment	1,898	1,854	1,854	1,881	1,860
Burbank H S					
Square Feet	296,328	296,328	296,328	296,328	296,328
Capacity(students)	2,100	2,100	2,100	2,100	2,100
Enrollment	1,313	1,343	1,338	1,359	1,424
Edison H S					
Square Feet	279,594	279,594	279,594	279,594	279,594
Capacity(students)	2,025	2,025	2,025	2,025	2,025
Enrollment	1,683	1,707	1,659	1,732	1,707
Fox Tech H S					
Square Feet	378,177	378,177	378,177	378,177	378,177
Capacity(students)	1,725	1,725	1,725	1,725	1,725
Enrollment	1,728	1,724	1,724	1,711	1,545
Highlands H S					
Square Feet	328,449	328,449	328,449	328,449	328,449
Capacity(students)	2,700	2,700	2,700	2,700	2,700
Enrollment	2,181	2,173	2,111	2,068	2,104
Houston H S					
Square Feet	299,013	299,013	299,013	299,013	299,013
Capacity(students)	2,025	2,025	2,025	2,025	2,025
Enrollment	1,140	1,138	1,030	935	889
Jefferson H S					
Square Feet	302,452	302,452	302,452	302,452	302,452
Capacity(students)	2,325	2,325	2,325	2,325	2,325
Enrollment	1,917	1,902	1,869	1,869	1,912
Lanier H S					
Square Feet	353,057	353,057	353,057	353,057	353,057
Capacity(students)	1,825	1,825	1,825	1,825	1,825
Enrollment	1,482	1,474	1,408	1,423	1,458
Navarro Academy					
Square Feet	48,758	48,758	48,758	48,758	48,758
Capacity(students)	286	286	286	286	286
Enrollment	315	318	271	228	199
Travis Early College (2009)					
Square Feet	-	-	-	-	-
Capacity(students)	-	-	-	-	-
Enrollment	-	-	-	-	-
Young Women's Lead Academy (2009)					
Square Feet	-	-	-	-	-
Capacity(students)	-	-	-	-	-
Enrollment	-	-	-	-	-

2009	2010	2011	2012	2013
325,072	325,072	325,072	325,072	325,072
2,250	2,250	2,250	2,250	2,250
1,872	1,818	1,858	1,846	1,954
296,328	296,328	296,328	296,328	296,328
2,100	2,100	2,100	2,100	2,100
1,410	1,495	1,425	1,318	1,336
279,594	279,594	279,594	279,594	279,594
2,025	2,025	2,025	2,025	2,025
1,711	1,702	1,726	1,677	1,666
378,177	378,177	378,177	378,177	378,177
1,725	1,725	1,725	1,725	1,725
1,600	1,338	830	583	444
328,449	328,449	328,449	328,449	328,449
2,700	2,700	2,700	2,700	2,700
2,133	2,121	1,997	1,928	1,818
299,013	299,013	299,013	299,013	299,013
2,025	2,025	2,025	2,025	2,025
822	796	805	828	840
302,452	302,452	302,452	302,452	302,452
2,325	2,325	2,325	2,325	2,325
1,943	2,005	1,935	1,840	1,831
353,057	353,057	353,057	353,057	353,057
1,825	1,825	1,825	1,825	1,825
1,400	1,350	1,483	1,612	1,647
48,758	48,758	48,758	48,758	48,758
286	286	286	286	286
161	155	165	239	279
54,862	54,862	54,862	54,862	54,862
484	484	484	484	484
111	217	297	351	335
98,227	98,227	98,227	98,227	98,227
800	800	800	800	800
149	215	266	288	331

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Cooper Academy (2009)					
Square Feet	-	-	-	-	-
Capacity(students)	-	-	-	-	-
Enrollment	-	-	-	-	-
Connell M S					
Square Feet	121,009	121,009	121,009	121,009	121,009
Capacity(students)	875	875	875	875	875
Enrollment	716	765	717	708	749
Davis M S					
Square Feet	153,035	153,035	153,035	153,035	153,035
Capacity(students)	1,275	1,275	1,275	1,275	1,275
Enrollment	817	710	600	541	459
Harris M S					
Square Feet	148,978	148,978	148,978	148,978	148,978
Capacity(students)	800	800	800	800	800
Enrollment	531	587	569	577	608
Irving M S					
Square Feet	139,570	139,570	139,570	139,570	139,570
Capacity(students)	1,100	1,100	1,100	1,100	1,100
Enrollment	944	990	891	839	777
Longfellow M S					
Square Feet	129,817	129,817	129,817	129,817	129,817
Capacity(students)	1,100	1,100	1,100	1,100	1,100
Enrollment	722	796	785	755	678
Lowell M S					
Square Feet	96,513	96,513	96,513	96,513	96,513
Capacity(students)	775	775	775	775	775
Enrollment	523	555	555	567	476
Page M S					
Square Feet	99,113	99,113	99,113	99,113	99,113
Capacity(students)	900	900	900	900	900
Enrollment	605	554	575	544	516
Poe M S					
Square Feet	111,184	111,184	111,184	111,184	111,184
Capacity(students)	800	800	800	800	800
Enrollment	886	850	797	760	742
Rhodes MS					
Square Feet	90,690	90,690	90,690	90,690	90,690
Capacity(students)	825	825	825	825	825
Enrollment	693	656	712	687	659
Rogers M S					
Square Feet	105,130	105,130	105,130	105,130	105,130
Capacity(students)	975	975	975	975	975
Enrollment	750	737	736	694	610

2009	2010	2011	2012	2013
103,900	103,900	103,900	103,900	103,900
750	750	750	750	750
40	182	284	343	212
121,009	121,009	121,009	121,009	121,009
875	875	875	875	875
703	665	647	612	670
153,035	153,035	153,035	153,035	153,035
1,275	1,275	1,275	1,275	1,275
678	641	672	659	623
148,978	148,978	148,978	148,978	148,978
800	800	800	800	800
664	740	808	834	908
139,570	139,570	139,570	139,570	139,570
1,100	1,100	1,100	1,100	1,100
921	872	820	817	881
129,817	129,817	129,817	129,817	129,817
1,100	1,100	1,100	1,100	1,100
950	931	904	921	984
96,513	96,513	96,513	96,513	96,513
775	775	775	775	775
492	431	449	462	414
99,113	99,113	99,113	99,113	99,113
900	900	900	900	900
477	416	462	462	471
111,184	111,184	111,184	111,184	111,184
800	800	800	800	800
743	709	750	726	788
90,690	90,690	90,690	90,690	90,690
825	825	825	825	825
709	697	744	778	808
105,130	105,130	105,130	105,130	105,130
975	975	975	975	975
587	574	601	584	597

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Tafolla M S					
Square Feet	153,868	153,868	153,868	153,868	153,868
Capacity(students)	1,350	1,350	1,350	1,350	1,350
Enrollment	945	810	779	716	743
Twain M S					
Square Feet	147,630	147,630	147,630	147,630	147,630
Capacity(students)	975	975	975	975	975
Enrollment	670	669	643	603	616
Wheatley M S					
Square Feet	122,273	122,273	122,273	122,273	122,273
Capacity(students)	900	900	900	900	900
Enrollment	551	489	432	408	398
Whittier M S					
Square Feet	128,550	128,550	128,550	128,550	128,550
Capacity(students)	850	850	850	850	850
Enrollment	786	806	713	742	776
Arnold E S					
Square Feet	50,588	50,588	50,588	50,588	50,588
Capacity(students)	704	704	704	704	704
Enrollment	538	580	620	587	631
Austin Academy					
Square Feet	48,296	48,296	48,296	48,296	48,296
Capacity(students)	418	418	418	418	418
Enrollment	259	252	277	288	289
Ball E S					
Square Feet	64,351	64,351	64,351	64,351	64,351
Capacity(students)	616	616	616	616	616
Enrollment	569	537	553	539	541
Baskin E S					
Square Feet	59,955	59,955	59,955	59,955	59,955
Capacity(students)	594	594	594	594	594
Enrollment	547	552	560	554	570
Beacon Hill E S					
Square Feet	79,411	79,411	79,411	79,411	79,411
Capacity(students)	660	660	660	660	660
Enrollment	560	509	478	501	495
Bonham Academy					
Square Feet	53,464	53,464	53,464	53,464	53,464
Capacity(students)	550	550	550	550	550
Enrollment	353	323	340	343	393
JT Brackenridge E S					
Square Feet	100,036	100,036	100,036	100,036	100,036
Capacity(students)	858	858	858	858	858
Enrollment	532	565	531	538	546

2009	2010	2011	2012	2013
153,868	153,868	153,868	153,868	153,868
1,350	1,350	1,350	1,350	1,350
975	928	942	868	827
147,630	147,630	147,630	147,630	147,630
975	975	975	975	975
682	670	606	578	589
122,273	122,273	122,273	122,273	122,273
900	900	900	900	900
378	344	366	368	375
128,550	128,550	128,550	128,550	128,550
850	850	850	850	850
926	874	912	935	906
50,588	50,588	50,588	50,588	50,588
704	704	704	704	704
638	635	634	603	607
48,296	48,296	48,296	48,296	48,296
418	418	418	418	418
334	352	323	309	306
64,351	64,351	64,351	64,351	64,351
616	616	616	616	616
546	513	551	504	514
59,955	59,955	59,955	59,955	59,955
594	594	594	594	594
593	635	553	493	480
79,411	79,411	79,411	79,411	79,411
660	660	660	660	660
576	546	525	558	564
53,464	53,464	53,464	53,464	53,464
550	550	550	550	550
490	519	471	497	508
100,036	100,036	100,036	100,036	100,036
858	858	858	858	858
535	567	675	713	716

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Brewer E S					
Square Feet	72,341	72,341	72,341	72,341	72,341
Capacity(students)	748	748	748	748	748
Enrollment	439	527	555	516	501
Briscoe E S					
Square Feet	62,735	62,735	62,735	62,735	62,735
Capacity(students)	704	704	704	704	704
Enrollment	605	600	600	592	560
Cameron E S					
Square Feet	46,747	46,747	46,747	46,747	46,747
Capacity(students) ¹	484	484	484	484	484
Enrollment	288	341	417	400	367
Collins Gdn E S					
Square Feet	81,438	81,438	81,438	81,438	81,438
Capacity(students)	814	814	814	814	814
Enrollment	720	746	743	724	688
Cotton E S					
Square Feet	70,327	70,327	70,327	70,327	70,327
Capacity(students)	550	550	550	550	550
Enrollment	462	451	445	438	404
Crockett E S					
Square Feet	104,945	104,945	104,945	104,945	104,945
Capacity(students)	990	990	990	990	990
Enrollment	787	758	731	802	774
Douglass E S					
Square Feet	73,692	73,692	73,692	73,692	73,692
Capacity(students)	506	506	506	506	506
Enrollment	290	311	308	362	417
DeZavala E S					
Square Feet	82,889	82,889	82,889	82,889	82,889
Capacity(students)	814	814	814	814	814
Enrollment	627	611	609	616	590
Fenwick E S					
Square Feet	57,449	57,449	57,449	57,449	57,449
Capacity(students)	528	528	528	528	528
Enrollment	397	384	358	380	372
Forbes E S					
Square Feet	56,794	56,794	56,794	56,794	56,794
Capacity(students)	440	440	440	440	440
Enrollment	369	389	404	385	365
Foster E S					
Square Feet	67,406	67,406	67,406	67,406	67,406
Capacity(students)	748	748	748	748	748
Enrollment	648	600	618	602	599

2009	2010	2011	2012	2013
72,341	72,341	72,341	72,341	72,341
748	748	748	748	748
510	603	622	617	597
62,735	62,735	62,735	62,735	62,735
704	704	704	704	704
547	628	618	604	591
46,747	46,747	46,747	46,747	46,747
484	484	484	484	484
370	377	346	413	434
81,438	81,438	81,438	81,438	81,438
814	814	814	814	814
680	631	638	635	621
70,327	70,327	70,327	70,327	70,327
550	550	550	550	550
439	432	404	429	243
104,945	104,945	104,945	104,945	104,945
990	990	990	990	990
879	855	814	842	807
73,692	73,692	73,692	73,692	73,692
506	506	506	506	506
411	407	408	403	391
82,889	82,889	82,889	82,889	82,889
814	814	814	814	814
553	555	579	576	613
57,449	57,449	57,449	57,449	57,449
528	528	528	528	528
389	412	399	389	390
56,794	56,794	56,794	56,794	56,794
440	440	440	440	440
370	369	363	403	401
67,406	67,406	67,406	67,406	67,406
748	748	748	748	748
392	563	593	605	617

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Franklin E S					
Square Feet	71,677	71,677	71,677	71,677	71,677
Capacity(students)	594	594	594	594	594
Enrollment	533	547	542	559	555
Gates E S					
Square Feet	78,346	78,346	78,346	78,346	78,346
Capacity(students)	682	682	682	682	682
Enrollment	470	331	329	361	372
Graebner E S					
Square Feet	81,255	81,255	81,255	81,255	81,255
Capacity(students)	990	990	990	990	990
Enrollment	874	875	939	892	911
Green E S					
Square Feet	56,301	56,301	56,301	56,301	56,301
Capacity(students)	374	374	374	374	374
Enrollment	315	277	294	292	327
Herff E S					
Square Feet	67,284	67,284	67,284	67,284	67,284
Capacity(students)	594	594	594	594	594
Enrollment	527	507	565	546	532
Highland Hills E S					
Square Feet	74,533	74,533	74,533	74,533	74,533
Capacity(students)	880	880	880	880	880
Enrollment	712	706	762	803	779
Highland Park E S					
Square Feet	79,642	79,642	79,642	79,642	79,642
Capacity(students)	726	726	726	726	726
Enrollment	586	606	664	670	679
Hillcrest E S					
Square Feet	70,566	70,566	70,566	70,566	70,566
Capacity(students)	704	704	704	704	704
Enrollment	506	499	530	549	500
Hirsch E S					
Square Feet	62,574	62,574	62,574	62,574	62,574
Capacity(students)	616	616	616	616	616
Enrollment	405	435	419	410	395
Huppertz E S					
Square Feet	58,094	58,094	58,094	58,094	58,094
Capacity(students)	594	594	594	594	594
Enrollment	509	491	496	504	497
Rodriguez E S					
Square Feet	49,126	49,126	49,126	49,126	49,126
Capacity(students)	462	462	462	462	462
Enrollment	383	364	381	356	336

2009	2010	2011	2012	2013
71,677	71,677	71,677	71,677	71,677
594	594	594	594	594
528	512	486	479	528
78,346	78,346	78,346	78,346	78,346
682	682	682	682	682
289	288	266	219	231
81,255	81,255	81,255	81,255	81,255
990	990	990	990	990
890	884	905	831	816
56,301	56,301	56,301	56,301	56,301
374	374	374	374	374
322	303	308	255	242
67,284	67,284	67,284	67,284	67,284
594	594	594	594	594
524	470	459	511	521
74,533	74,533	74,533	74,533	74,533
880	880	880	880	880
808	794	789	734	740
79,642	79,642	79,642	79,642	79,642
726	726	726	726	726
715	739	746	759	716
70,566	70,566	70,566	70,566	70,566
704	704	704	704	704
500	602	565	573	567
62,574	62,574	62,574	62,574	62,574
616	616	616	616	616
563	548	556	560	555
58,094	58,094	58,094	58,094	58,094
594	594	594	594	594
494	475	455	350	344
49,126	49,126	49,126	49,126	49,126
462	462	462	462	462
351	391	408	392	383

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Eloise Japhet E S					
Square Feet	81,127	81,127	81,127	81,127	81,127
Capacity(students)	704	704	704	704	704
Enrollment	626	633	609	575	552
King MS Academy					
Square Feet	110,923	110,923	110,923	110,923	110,923
Capacity(students)	748	748	748	748	748
Enrollment	263	436	385	357	330
Kelly E S					
Square Feet	41,854	41,854	41,854	41,854	41,854
Capacity(students)	374	374	374	374	374
Enrollment	290	283	288	286	298
King E S					
Square Feet	67,014	67,014	67,014	67,014	67,014
Capacity(students)	660	660	660	660	660
Enrollment	460	492	507	506	479
Lamar E S					
Square Feet	53,789	53,789	53,789	53,789	53,789
Capacity(students)	418	418	418	418	418
Enrollment	330	301	316	312	298
Bowden E S					
Square Feet	88,029	88,029	88,029	88,029	88,029
Capacity(students)	748	748	748	748	748
Enrollment	556	529	490	463	454
Madison E S					
Square Feet	69,904	69,904	69,904	69,904	69,904
Capacity(students)	704	704	704	704	704
Enrollment	611	602	621	573	573
Margil E S					
Square Feet	72,795	72,795	72,795	72,795	72,795
Capacity(students)	638	638	638	638	638
Enrollment	397	378	378	387	387
Maverick E S					
Square Feet	64,345	64,345	64,345	64,345	64,345
Capacity(students)	704	704	704	704	704
Enrollment	566	607	633	602	643
Miller E S					
Square Feet	53,026	53,026	53,026	53,026	53,026
Capacity(students)	638	638	638	638	638
Enrollment	408	400	486	481	492
Neal E S					
Square Feet	66,379	66,379	66,379	66,379	66,379
Capacity(students)	792	792	792	792	792
Enrollment	616	590	629	571	562

2009	2010	2011	2012	2013
81,127	81,127	81,127	81,127	81,127
704	704	704	704	704
540	497	506	513	492
110,923	110,923	110,923	110,923	110,923
748	748	748	748	748
539	451	476	507	507
41,854	41,854	41,854	41,854	41,854
374	374	374	374	374
279	279	286	266	280
67,014	67,014	67,014	67,014	67,014
660	660	660	660	660
480	491	488	461	442
53,789	53,789	53,789	53,789	53,789
418	418	418	418	418
256	264	260	235	216
88,029	88,029	88,029	88,029	88,029
748	748	748	748	748
468	493	534	536	494
69,904	69,904	69,904	69,904	69,904
704	704	704	704	704
552	601	617	624	614
72,795	72,795	72,795	72,795	72,795
638	638	638	638	638
561	553	601	545	561
64,345	64,345	64,345	64,345	64,345
704	704	704	704	704
665	660	676	652	673
53,026	53,026	53,026	53,026	53,026
638	638	638	638	638
409	382	376	391	381
66,379	66,379	66,379	66,379	66,379
792	792	792	792	792
575	564	578	542	705

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Nelson E S					
Square Feet	62,351	62,351	62,351	62,351	62,351
Capacity(students)	682	682	682	682	682
Enrollment	341	334	323	321	333
Ogden E S					
Square Feet	72,310	72,310	72,310	72,310	72,310
Capacity(students)	748	748	748	748	748
Enrollment	625	627	641	634	606
Pershing E S					
Square Feet	59,855	59,855	59,855	59,855	59,855
Capacity(students)	572	572	572	572	572
Enrollment	398	369	356	365	366
Pfeiffer E S					
Square Feet	55,960	55,960	55,960	55,960	55,960
Capacity(students) ¹	484	484	484	484	484
Enrollment	287	275	340	302	306
Riverside Park E S					
Square Feet	64,980	64,980	64,980	64,980	64,980
Capacity(students)	616	616	616	616	616
Enrollment	479	464	508	487	491
Rogers E S					
Square Feet	74,354	74,354	74,354	74,354	74,354
Capacity(students)	880	880	880	880	880
Enrollment	808	815	777	721	715
Barkley/Ruiz E S					
Square Feet	62,392	62,392	62,392	62,392	62,392
Capacity(students)	594	594	594	594	594
Enrollment	513	512	526	503	551
Schenck E S					
Square Feet	84,856	84,856	84,856	84,856	84,856
Capacity(students)	792	792	792	792	792
Enrollment	754	709	685	725	726
Smith E S					
Square Feet	74,611	74,611	74,611	74,611	74,611
Capacity(students)	748	748	748	748	748
Enrollment	613	629	556	552	505
Steele E S					
Square Feet	56,581	56,581	56,581	56,581	56,581
Capacity(students)	550	550	550	550	550
Enrollment	447	434	436	415	416
Stewart E S					
Square Feet	61,519	61,519	61,519	61,519	61,519
Capacity(students)	726	726	726	726	726
Enrollment	576	572	563	565	607

2009	2010	2011	2012	2013
62,351	62,351	62,351	62,351	62,351
682	682	682	682	682
404	423	415	383	367
72,310	72,310	72,310	72,310	72,310
748	748	748	748	748
610	606	586	562	476
59,855	59,855	59,855	59,855	59,855
572	572	572	572	572
353	414	350	390	401
55,960	55,960	55,960	55,960	55,960
-	-	-	-	484
-	-	-	-	-
64,980	64,980	64,980	64,980	64,980
616	616	616	616	616
462	461	476	440	413
74,354	74,354	74,354	74,354	74,354
880	880	880	880	880
710	705	689	682	682
62,392	62,392	62,392	62,392	62,392
594	594	594	594	594
560	526	516	450	451
84,856	84,856	84,856	84,856	84,856
792	792	792	792	792
721	747	694	691	702
74,611	74,611	74,611	74,611	74,611
748	748	748	748	748
502	528	527	505	480
56,581	56,581	56,581	56,581	56,581
550	550	550	550	550
408	408	392	399	376
61,519	61,519	61,519	61,519	61,519
726	726	726	726	726
578	570	557	504	500

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Storm E S					
Square Feet	63,386	63,386	63,386	63,386	63,386
Capacity(students)	660	660	660	660	660
Enrollment	498	510	472	485	567
Washington E S					
Square Feet	63,168	63,168	63,168	63,168	63,168
Capacity(students)	638	638	638	638	638
Enrollment	371	474	545	535	488
White E S					
Square Feet	62,284	62,284	62,284	62,284	62,284
Capacity(students)	792	792	792	792	792
Enrollment	650	650	671	532	548
Wilson E S					
Square Feet	62,548	62,548	62,548	62,548	62,548
Capacity(students)	572	572	572	572	572
Enrollment	494	469	466	452	464
Woodlawn E S					
Square Feet	75,462	75,462	75,462	75,462	75,462
Capacity(students)	858	858	858	858	858
Enrollment	635	637	680	551	565
Woodlawn Hills E S					
Square Feet	61,513	61,513	61,513	61,513	61,513
Capacity(students)	660	660	660	660	660
Enrollment	442	441	404	437	427
Hawthorne Academy					
Square Feet	77,565	77,565	77,565	77,565	77,565
Capacity(students)	682	682	682	682	682
Enrollment	507	587	624	631	632
Mission Academy (2009)					
Square Feet	-	-	-	-	-
Capacity(students)	-	-	-	-	-
Enrollment	-	-	-	-	-
Carroll Early Childhood					
Square Feet	85,154	85,154	85,154	85,154	85,154
Capacity(students)	374	374	374	374	374
Enrollment	*	*	*	*	*
Carvajal Early Childhood					
Square Feet	54,621	54,621	54,621	54,621	54,621
Capacity(students)	638	638	638	638	638
Enrollment	*	*	*	*	*
Knox Early Childhood					
Square Feet	41,386	41,386	41,386	41,386	41,386
Capacity(students)	440	440	440	440	440
Enrollment	*	*	*	*	*

2009	2010	2011	2012	2013
63,386	63,386	63,386	63,386	63,386
660	660	660	660	660
500	521	495	489	499
63,168	63,168	63,168	63,168	63,168
638	638	638	638	638
494	499	538	546	562
62,284	62,284	62,284	62,284	62,284
792	792	792	792	792
630	601	560	560	559
62,548	62,548	62,548	62,548	62,548
572	572	572	572	572
469	480	507	483	512
75,462	75,462	75,462	75,462	75,462
858	858	858	858	858
566	621	640	627	650
61,513	61,513	61,513	61,513	61,513
660	660	660	660	660
428	425	418	487	506
77,565	77,565	77,565	77,565	77,565
682	682	682	682	682
691	694	714	713	707
140,396	140,396	140,396	140,396	140,396
814	814	814	814	814
426	571	657	690	678
85,154	85,154	85,154	85,154	85,154
374	374	374	374	374
*	291	294	396	312
54,621	54,621	54,621	54,621	54,621
638	638	638	638	638
*	471	442	426	433
41,386	41,386	41,386	41,386	41,386
440	440	440	440	440
*	269	278	287	273

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF SCHOOL BUILDINGS

LAST TEN YEARS

(Unaudited)

	2004	2005	2006	2007	2008
Tynan Early Childhood					
Square Feet	44,795	44,795	44,795	44,795	44,795
Capacity(students)	374	374	374	374	374
Enrollment	*	*	*	*	*
Estrada A C					
Square Feet	45,838	45,838	45,838	45,838	45,838
Capacity(students)	374	374	374	374	374
Enrollment	150	122	127	139	117
Pickett Academy					
Square Feet	21,939	21,939	21,939	21,939	21,939
Capacity(students)	308	308	308	308	308
Enrollment	28	21	10	7	16
Gonzales Achievement Center					
Square Feet	14,828	14,828	14,828	14,828	14,828
Capacity(students)	220	220	220	220	220
Enrollment	7	7	14	30	18
School Buildings Square Footage	<u>8,558,003</u>	<u>8,558,003</u>	<u>8,558,003</u>	<u>8,558,003</u>	<u>8,558,003</u>

ADMINISTRATIVE FACILITIES SQUARE FOOTAGE

Alamo Stadium	79,482	79,482	79,482	79,482	79,482
Burnet	36,365	36,365	36,365	36,365	36,365
Central Office	34,840	34,840	34,840	34,840	34,840
Day Care	13,404	13,404	13,404	13,404	13,404
Food Services	66,760	66,760	66,760	66,760	66,760
Materials Management	50,072	50,072	50,072	50,072	50,072
Plant Operations	8,000	8,000	8,000	8,000	8,000
Plant Services	52,321	52,321	52,321	52,321	52,321
Pfeiffer	-	-	-	-	-
Johnson Prof Learning Ctr	26,648	26,648	26,648	26,648	26,648
ROTC Hq	4,929	4,929	4,929	4,929	4,929
Spring Sports	21,198	21,198	21,198	21,198	21,198
Student Support Services	55,220	55,220	55,220	55,220	55,220
Surplus Warehouse	25,080	25,080	25,080	25,080	25,080
Transportation	29,911	29,911	29,911	29,911	29,911
Admin Facilities Square Footage	<u>504,230</u>	<u>504,230</u>	<u>504,230</u>	<u>504,230</u>	<u>504,230</u>

TOTAL SQUARE FOOTAGE **9,062,233** **9,062,233** **9,062,233** **9,062,233** **9,062,233**

¹ Cameron ES was under construction during the 2012-2013 school year. The Pfeiffer building was used for Cameron students during construction.

* Building not in use.

2009	2010	2011	2012	2013
44,795	44,795	44,795	44,795	44,795
374	374	374	374	374
*	284	256	242	315
45,838	45,838	45,838	45,838	45,838
374	374	374	374	374
*	*	*	*	*
21,939	21,939	21,939	21,939	21,939
308	308	308	308	308
36	34	31	29	38
14,828	14,828	14,828	14,828	14,828
220	220	220	220	220
19	15	11	*	*
8,955,388	8,955,388	8,955,388	8,955,388	8,955,388
79,482	79,482	79,482	79,482	79,482
36,365	36,365	36,365	36,365	36,365
34,840	34,840	34,840	34,840	34,840
13,404	13,404	13,404	13,404	13,404
66,760	66,760	66,760	66,760	66,760
50,072	50,072	50,072	50,072	50,072
8,000	8,000	8,000	8,000	8,000
52,321	52,321	52,321	52,321	52,321
55,960	55,960	55,960	55,960	55,960
26,648	26,648	26,648	26,648	26,648
4,929	4,929	4,929	4,929	4,929
21,198	21,198	21,198	21,198	21,198
55,220	55,220	55,220	55,220	55,220
25,080	25,080	25,080	25,080	25,080
29,911	29,911	29,911	29,911	29,911
560,190	560,190	560,190	560,190	560,190
9,515,578	9,515,578	9,515,578	9,515,578	9,515,578

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

MISCELLANEOUS STATISTICS

(Unaudited)

The San Antonio Independent School District has, as a part of its efforts to serve all of its students, expanded its educational system off campus to serve specific student needs. Some off campus educational programs are staffed with District teachers and teacher assistants.

As of June 30, 2013, it included such programs as follows:

Bexar County Juvenile Detention Center – The site detains juvenile offenders who are waiting to be adjudicated.

Children’s Shelter of San Antonio – The site receives children (infant to 11 yrs old) who have been removed from their homes because they have been abused and/or neglected. The Shelter has the responsibility of finding foster families or families who wish to adopt them.

Christus Santa Rosa Children’s Hospital - The site provides special education and general education services to all school age children who are admitted to the hospital for at least four (4) consecutive weeks or four weeks over the school year.

Estrada & Gonzales Achievement DAEP Centers – Special campuses of the District that are created to provide a safe, consistent climate within a structured program to empower students with severe behavior problems to develop the skills necessary to function successfully on a regular campus.

Healy Murphy Center – The site is a private, non-profit fully accredited high school, grades 9 to 12. Students choose to attend based on their need for personal academic attention and remediation in order to complete TEA requirements for graduation.

Healy Murphy Pre-K – The site is a private, non-profit fully accredited preschool for students ages 3 and 4. Most of these children belong to students attending Healy Murphy High School. There are two classrooms with approximately 20 students in each class. These students attend all day classes throughout the year.

Roy Maas Youth Alternative – The Bridge – The site receives children who are placed by choice (9 to 18 yr. Olds), by local, state, and family referrals. Youth receive behavioral readjustment and social skills training.

Seton Home for Girls – Located within the District and receive Title 1, Part A funding to support tutoring and academic remedial efforts for children who are in residence. Girls choose to be placed because they are homeless and/or have children.

Seidel Learning Center – The site provides educational services to special education and general education students residing temporarily at the San Antonio State Hospital.

St. Peter, St. Joseph’s Home for Children – Located within the District and receive Title 1, Part A funding to support tutoring and academic remedial efforts for children who are in residence. Children, who are placed here following their stay at the Children’s Shelter, are allowed longer residential care until foster families are found, or until they are adopted.

FEDERAL AWARDS SECTION

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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of School Trustees
San Antonio Independent School District
San Antonio, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the government activities, each major fund, and the aggregate remaining fund information of the San Antonio Independent School District (the District) as of and for year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 25, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance

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

Other Matters

We noted certain matters that we reported to management of the District in a separate letter dated October 25, 2013.

Purpose of this Report

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

*Garza / Gonzalez
& Associates*

October 25, 2013

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of School Trustees
San Antonio Independent School District
San Antonio, Texas

Report on Compliance for Each Major Federal Program

We have audited San Antonio Independent School District's (the District) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2013. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

207 Arden Grove
San Antonio, TX 78215
210/227-1389
Fax 227-0716

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Garga / Gonzalez
& Associates*

October 25, 2013

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SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended June 30, 2013

SECTION I --- SUMMARY OF AUDITORS' RESULTS

<i>Financial Statements</i>			
	Type of auditor's report issued: <u>Unmodified</u>		
	Internal control over financial reporting: • Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
	• Significant deficiency(ies) identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None Reported
	Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

<i>Federal Awards</i>			
	Internal control over major programs: • Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
	• Significant deficiency(ies) identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None Reported
	Type of auditor's report issued on compliance for major programs	Unmodified	
	Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section. 510(a)?	<u> </u> Yes	<u> X </u> No

(Continued)

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended June 30, 2013

SECTION I --- SUMMARY OF AUDITORS' RESULTS (Continued)

<i>Identification of Major Programs</i>	
CFDA Numbers(s)	Name of Federal Program or Cluster
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs
10.553 10.555	Child Nutrition Cluster: School Breakfast Program National School Lunch Program
84.377 84.388	School Improvement Grant Cluster: Texas Title I, Priority Schools Grant ARRA – Texas Title I, Priority Schools Grant
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,676,392
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

SECTION II --- FINANCIAL STATEMENT FINDINGS

There were no financial statement findings required to be reported in accordance with *Government Auditing Standards*.

SECTION III --- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings and questioned costs required to be reported by OMB Circular A-133, Section .510(a).

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Year Ended June 30, 2013

There were no prior audit findings reported.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Project Number	Federal Grantor/ Pass - Through Grantor/ Program Title	Federal CFDA Number	(A) Expenditures Indirect Costs or Award Amount
U.S. DEPARTMENT OF EDUCATION			
DIRECT PROGRAMS			
N/A	199 IMPACT AID PL874	84.041	\$ 37,027
	SUBTOTAL		<u>37,027</u>
Q215F110383	289.2 CAROL WHITE PEP GRANT/PE3: MIND, BODY & SPIRIT	84.215F	45,710
Q215F110383-12	289.3 CAROL WHITE PEP GRANT/PE3: MIND, BODY & SPIRIT	84.215F	364,802
	SUBTOTAL		<u>410,512</u>
U215X080081-11	281.2 TEACHING AMERICAN HISTORY GRANT -YR 4 OF 5	84.215X	2,605
U215X080081-11	281.3 TEACHING AMERICAN HISTORY GRANT -YR 5 OF 5	84.215X	295,226
	SUBTOTAL		<u>297,831</u>
P334A050145-10	274.1 SAISD GEAR UP PROJECT -YR 6 OF 6	84.334A	99,776
P334A110128	274.2 SAISD GEAR UP PROJECT -YR 1 OF 7	84.334A	1,170,088
P334A110128-12	274.3 SAISD GEAR UP PROJECT -YR 2 OF 7	84.334A	2,695,935
	SUBTOTAL		<u>3,965,799</u>
S360A100121-11	275.2 REACH, AIM & SOAR - YR 2 OF 5	84.360A	417,722
S360A100121-12A	275.3 REACH, AIM & SOAR - YR 3 OF 5	84.360A	1,958,447
	SUBTOTAL		<u>2,376,169</u>
U396A100050	276.2 SUCCESS FOR ALL FDTN (SFSF)-INVESTING IN INNOVATION SCALE UP PARTNERSHIP	84.396A	141,241
	SUBTOTAL		<u>141,241</u>
	TOTAL U.S. DEPARTMENT OF EDUCATION - DIRECT PROGRAMS		<u><u>7,228,579</u></u>
PASSED THROUGH STATE DEPARTMENT OF EDUCATION			
134100017110486	220.3 ADULT EDUCATION and FAMILY LITERACY- CONTINUATION	84.002A	1,288,220
134100087110496	221.3 ADULT EDUCATION-ENGLISH LITERACY & CIVICS AWARENESS CONT.	84.002A	98,108
	SUBTOTAL		<u>1,386,328</u>
12610101015907	211.2 TITLE I, PART A - IMPROVING BASIC PROGRAMS*	84.010A	4,658,555
13610101015907	211.3 TITLE I, PART A - IMPROVING BASIC PROGRAMS*	84.010A	27,869,919
12610103015907	215.2 TITLE I, PART D- SUBPT 2 -DELINQUENT PROGRAMS*	84.010A	41,379
13610103015907	215.3 TITLE I, PART D- SUBPT 2 -DELINQUENT PROGRAMS*	84.010A	448,584
12610104015907001	245.2 TITLE I - SCHOOL IMPROVEMENT PROGRAM - BRACKENRIDGE HS*	84.010A	5,851
13610104015907001	245.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - BRACKENRIDGE HS*	84.010A	11,568
13610104015907003	245.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - EDISON HS*	84.010A	11,672
13610104015907006	245.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - HOUSTON HS*	84.010A	44,643
13610104015907014	245.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - NAVARRO ACADEMY*	84.010A	14,305
12610104015907046	246.2 TITLE I - SCHOOL IMPROVEMENT PROGRAM - WHEATLEY MS*	84.010A	5,820
13610104015907041	246.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - CONNELL MS*	84.010A	14,840
13610104015907043	246.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - DAVIS MS*	84.010A	55,271
13610104015907046	246.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - WHEATLEY MS*	84.010A	22,143
13610104015907049	246.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - IRVING ACADEMY*	84.010A	10,202
12610104015907058	247.2 TITLE I - SCHOOL IMPROVEMENT PROGRAM - TWAIN MS*	84.010A	3,091
13610104015907050	247.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - LONGFELLOW MS*	84.010A	12,026
13610104015907051	247.3 TITLE I - SCHOOL IMPROVEMENT PROGRAM - LOWELL ACADEMY*	84.010A	11,008

13610104015907053	247.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - PAGE MS*	84.010A	30,333
13610104015907055	247.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - RHODES MS*	84.010A	17,197
12610104015907043	248.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - DAVIS MS*	84.010A	8,258
13610104015907057	248.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - ROGERS MS*	84.010A	22,860
13610104015907058	248.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - TWAIN MS*	84.010A	21,891
13610104015907059	248.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - WHITTIER ACADEMY*	84.010A	11,614
13610104015907061	248.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - TAFOLLA MS*	84.010A	54,661
12610104015907006	249.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - HOUSTON HS*	84.010A	15,165
13610104015907111	249.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - BREWER ES*	84.010A	9,270
13610104015907116	249.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - COLLINS GARDEN ES*	84.010A	11,776
13610104015907118	249.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - CROCKETT ES*	84.010A	10,874
13610104015907119	249.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - DOUGLASS ACADEMY*	84.010A	11,392
12610104015907055	250.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - RHODES MS*	84.010A	33,208
13610104015907125	250.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - FOSTER ES*	84.010A	10,816
13610104015907129	250.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - GRAEBNER ES*	84.010A	10,910
13610104015907132	250.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - HERFF ES*	84.010A	13,020
13610104015907135	250.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - HIGHLAND PARK ES*	84.010A	10,928
12610104015907057	251.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - ROGERS MS*	84.010A	7,947
13610104015907137	251.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - HIRSCH ES*	84.010A	10,816
13610104015907141	251.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - JAPHET ES*	84.010A	10,259
13610104015907147	251.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - BOWDEN ES*	84.010A	11,024
13610104015907155	251.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - NEAL ES*	84.010A	12,621
12610104015907061	252.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - TAFOLLA MS*	84.010A	8,256
13610104015907157	252.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - OGDEN ES*	84.010A	9,280
13610104015907168	252.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - STEWARD ES*	84.010A	11,354
13610104015907169	252.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - STORM ACADEMY*	84.010A	9,472
13610104015907175	252.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - WOODLAWN ES*	84.010A	9,318
13610104015907240	252.3	TITLE I - SCHOOL IMPROVEMENT PROGRAM - CARROLL ECC*	84.010A	14,664
12610104015907053	253.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - PAGE MS*	84.010A	58,274
12610104015907014	259.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - NAVARRO ACADEMY*	84.010A	16,373
12610104015907059	260.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - WHITTER HS*	84.010A	2,558
12610104015907007	261.2	TITLE I - SCHOOL IMPROVEMENT PROGRAM - JEFFERSON HS*	84.010A	17,150
		SUBTOTAL		<u>33,754,416</u>
12615001015907	212.2	TITLE I, PART C, MIGRANT	84.011A	40,032
13615001015907	212.3	TITLE I, PART C, MIGRANT	84.011A	120,989
		SUBTOTAL		<u>161,021</u>
126600010159076600	224.2	IDEA-B FORMULA*	84.027A	1,075,620
136600010159076600	224.3	IDEA-B FORMULA*	84.027A	12,258,936
12660006015907	227.2	IDEA-B HIGH COST RISK POOL	84.027A	46,438
136600060159076680	227.3	IDEA-B HIGH COST RISK POOL	84.027A	158,440
		SUBTOTAL		<u>13,539,434</u>
13420006015907	244.3	CARL D PERKINS BASIC GRANT FORMULA	84.048A	844,119
		SUBTOTAL		<u>844,119</u>
126610010159076610	225.2	IDEA-B PRESCHOOL*	84.173A	19,982
136610010159076610	225.3	IDEA-B PRESCHOOL*	84.173A	217,144
		SUBTOTAL		<u>237,126</u>
115900207110007	267.1	TTL V B SP1 CAMPUS CHRTR 11-12 RHODES MS	84.282A	81,779
115900207110006	268.1	TTL V B SP1 CAMPUS CHRTR 11-12 HIGHLAND PARK ES	84.282A	94,325
115900207110008	269.1	TTL V B SP1 CAMPUS CHRTR 11-12 TRAVIS EARLY COLLEGE HS	84.282A	30,953
		SUBTOTAL		<u>207,057</u>
12671001015907	263.2	TITLE III, PART A - LEP	84.365A	121,748
13671001015907	263.3	TITLE III, PART A - LEP	84.365A	672,661
		SUBTOTAL		<u>794,409</u>

S330B120064	199.3	AP/IB TEST FEE SUBSIDIES SUBTOTAL	84.330B	1,932 <u>1,932</u>
116944057110009	273.1	TTL II B-SEC MATH TCHR SUPPORT	84.366B	60,035
126944057110009	273.3	TTL II B-SEC MATH TCHR SUPPORT SUBTOTAL	84.366B	50,555 <u>110,590</u>
12694501015907	255.2	TITLE II PART A-TEACHER & PRINCIPAL TRAINING & RECRUITING	84.367A	779,170
13694501015907	255.3	TITLE II PART A-TEACHER & PRINCIPAL TRAINING & RECRUITING SUBTOTAL	84.367A	3,607,124 <u>4,386,294</u>
69551202	163.3	SUMMER SCHOOL LEP SUBTOTAL	84.369A	34,577 <u>34,577</u>
126460037110023	290.2	TEXAS LITERACY INIT. (STR RDRS)	84.371C	2,014,933
136460037110023	290.3	TEXAS LITERACY INIT. (STR RDRS) SUBTOTAL	84.371C	54,444 <u>2,069,377</u>
106107067110009	280.1	TEXAS TTL I PRIORITY SCHOOL GRANTS - NAVARRO ACADEMY	84.377A	1,075,983
116107047110037	282.1	TEXAS TTL I PRIORITY SCHOOL GRANTS - DAVIS MS	84.377A	83,766
126107047110029	282.2	TEXAS TTL I PRIORITY SCHOOL GRANTS - DAVIS MS SUBTOTAL	84.377A	724,649 <u>1,884,398</u>
105520017110056	287.1	(TTIPS)-TX TITLE I,PRIORITY SCHOOLS GRANT-ARRA-FOX TECH	84.388A	1,765,478
105520017110057	288.1	(TTIPS)-TX TITLE I,PRIORITY SCHOOLS GRANT-ARRA-SAM HOUSTON SUBTOTAL	84.388A	1,486,800 <u>3,252,278</u>
123625017110386	223.2	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558	22,011
133625017110459	223.3	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES SUBTOTAL	93.558	154,062 <u>176,073</u>
TOTAL PASSED THROUGH STATE DEPARTMENT OF EDUCATION				<u>62,839,429</u>
PASSED THROUGH REGION 10				
00-004	206.2	MCKINNEY-VENTO HOMELESS EDUCATION*	84.196A	25,380
13-042	206.3	MCKINNEY-VENTO HOMELESS EDUCATION* SUBTOTAL	84.196A	195,386 <u>220,766</u>
TOTAL PASSED THROUGH REGION 10				<u>220,766</u>
PASSED THROUGH REGION 20				
315-634-202	226.2	IDEA B-DISCRETIONARY DEAF-SSA	84.027A	(3,422)
315-634-302	226.3	IDEA B-DISCRETIONARY DEAF-SSA	84.027A	34,196
316-636-302	228.3	IDEA B-PRESCHOOL DEAF-SSA SUBTOTAL	84.173A	1,652 <u>32,426</u>
TOTAL PASSED THROUGH REGION 20				<u>32,426</u>
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>70,321,200</u>
U.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH TEXAS DEPARTMENT OF AGRICULTURE				
N/A	240	CHILD & ADULT CARE FOOD PROGRAM - CASH ASSISTANCE	10.558	1,954,118
N/A	240	FRESH FRUIT & VEGETABLE PROGRAM SUBTOTAL	10.582	696,878 <u>2,650,996</u>
TOTAL PASSED THROUGH TEXAS DEPARTMENT OF AGRICULTURE				<u>2,650,996</u>

PASSED THROUGH STATE DEPARTMENT OF EDUCATION				
71401301	240	SCHOOL BREAKFAST PROGRAM*	10.553	10,564,700
71301301	240	NATIONAL SCHOOL LUNCH PROGRAM - CASH ASSISTANCE*	10.555	22,436,355
71301301	240	NATIONAL SCHOOL LUNCH PROGRAM - NON-CASH ASSISTANCE*	10.555	2,055,835
		SUBTOTAL		<u>35,056,890</u>
		TOTAL PASSED THROUGH STATE DEPARTMENT OF EDUCATION		<u>35,056,890</u>
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>37,707,886</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH HARRIS COUNTY DEPT OF EDUCATION (HCDE)				
N/A	291.3	ADULT EDUCATION WORKFORCE INVESTMENT ACT INCENTIVE PROJECT	17.267	23,234
		SUBTOTAL		<u>23,234</u>
		TOTAL PASSED THROUGH HARRIS COUNTY DEPARTMENT OF EDUCATION		<u>23,234</u>
PASSED THROUGH JOHNS HOPKINS UNIVERSITY				
U396B100257	271.3	DIPLOMAS NOW GRANT	84.396B	131,942
		SUBTOTAL		<u>131,942</u>
		TOTAL PASSED THROUGH JOHNS HOPKINS UNIVERSITY		<u>131,942</u>
PASSED THROUGH UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY				
U215N110053	277.3	EASTSIDE PROMISE NEIGHBORHOOD	84.215N	165,626
U215N110053	277.4	EASTSIDE PROMISE NEIGHBORHOOD	84.215N	321,671
		SUBTOTAL		<u>487,297</u>
		TOTAL PASSED THROUGH UNITED WAY AND BEXAR COUNTY		<u>487,297</u>
PASSED THROUGH CITY OF SAN ANTONIO - DEPT OF HUMAN SERVICES				
06CH0107/34	205.2	HEADSTART*	93.600	12,674,830
		SUBTOTAL		<u>12,674,830</u>
		TOTAL PASSED THROUGH CITY OF SAN ANTONIO - DEPT OF HUMAN SERVICES		<u>12,674,830</u>
PASSED THROUGH CITY OF SAN ANTONIO - METROPOLITAN HEALTH DISTRICT				
2013-01-17-0032	264.3	ARRA - COMMUNITIES PUTTING PREVENTION TO WORK	93.724	229,424
2010-11-04-0958	264.4	ARRA - COMMUNITIES PUTTING PREVENTION TO WORK	93.724	857
		SUBTOTAL		<u>230,281</u>
		TOTAL PASSED THROUGH CITY OF SAN ANTONIO - METROPOLITAN HEALTH DISTRICT		<u>230,281</u>
PASSED THROUGH TEXAS DEPARTMENT OF HUMAN SERVICES				
N/A	272.1	MEDICAL ASSISTANCE PROGRAM	93.778	274,197
		SUBTOTAL		<u>274,197</u>
		TOTAL PASSED THROUGH TEXAS DEPARTMENT OF HUMAN SERVICES		<u>274,197</u>
		TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>13,821,781</u>

U.S. DEPARTMENT OF DEFENSE

DIRECT PROGRAMS				
N/A	199	STARBASE KELLY	12.404	<u>65,044</u>
		SUBTOTAL		<u>65,044</u>
N/A	199	ARMY JROTC	12.000	<u>630,499</u>
		SUBTOTAL		<u>630,499</u>
		TOTAL U.S. DEPARTMENT OF DEFENSE - DIRECT PROGRAMS		<u>695,543</u>
		TOTAL U.S. DEPARTMENT OF DEFENSE		<u>695,543</u>
		TOTAL FEDERAL ASSISTANCE		<u>\$ 122,546,410</u>

* Clustered programs

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2013

1. For all Federal programs, the District uses the fund types specified in Texas Education Agency's *Financial Accountability System Resource Guide*. Special revenue funds are used to account for resources restricted to specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial resources measurement focus. All Federal grant funds, with the exception of funds for the Impact Aid, Star Base Kelly, Army JROTC, Summer School LEP, and the indirect cost revenues, were accounted for in a Special Revenue Fund which is a Governmental Fund type. The revenues received for the previously mentioned programs were accounted for in the General Fund, which is also a component of the Governmental Fund type. With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

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

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. When grant funds are received before expenditures are made, they are recorded as deferred revenues until earned.

3. The period of availability for most federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period is extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Statement.
4. National School Lunch Program – Non-Cash Assistance - Commodity receipts represent USDA donated commodities received during the year ended June 30, 2013. The related expenditures relate to the issuance of the commodities to the District's campuses.
5. Expenditures for the National School Breakfast and Lunch Program are not specifically attributable to the federal revenue source and are shown on the schedule in an amount equal to federal revenue for balancing purposes only.
6. Federal funds for the School Health and Related Services (SHARS), Build America Bonds interest subsidy, and Qualified School Construction Bonds interest subsidy have been excluded from the Schedule of Expenditures of Federal Awards.

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2013

7. In fiscal year 2013, the District provided federal awards to subrecipients as follows:

Program Titles	Federal CFDA Number	Amount Provided to Subrecipients
<u>SAISD Gear Up Project – Yr 1 Of 7</u>	<u>84.334A</u>	<u>\$ 173,673</u>
SAISD Gear Up Project – Yr 2 Of 7	84.334A	<u>354,806</u>
Total		<u><u>\$ 528,479</u></u>