

































A handwritten signature in blue ink, appearing to read 'Katrina Montgomery', with a long horizontal flourish extending to the right.

Katrina Montgomery, Interim Chief Financial Officer

A handwritten signature in blue ink, appearing to read 'Scott Moore', with a large loop at the beginning and a horizontal flourish.

Scott Moore, Executive Director Financial Services

























































































































































**Note 12 - Employee Retirement Systems and Pension Plans (continued)**

**H. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

**Changes in Assumptions and Benefits Since the Prior Actuarial Valuation (continued)**

On June 30, 2024, the District reported its proportionate share of the TRS’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 10,610,080	\$ (3,605,816)
Changes of assumption	28,164,361	(6,892,461)
Net difference between projected and actual earnings on pension plan investments	43,334,534	-
Changes in proportion and differences between District contributions and proportionate share of contributions District contributions subsequent to the measurement date of the net pension liability	38,557,219	(11,876,576)
	<u>21,982,731</u>	<u>-</u>
<b>Total</b>	<u>\$ 142,648,925</u>	<u>\$ (22,374,853)</u>

Deferred outflows of resources resulting from District contributions subsequent to the measurement date in the amount of \$21,982,731 will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. The net amounts of the employer’s balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u>	<u>Pension Expense</u>
2025	\$ 27,430,762
2026	22,834,038
2027	38,672,256
2028	8,749,030
2029	605,255
	<u>\$ 98,291,341</u>

**Note 13 - Defined Other Post-Employment Benefit Plans**

**A. Plan Description**

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing, defined benefit OPEB plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature.

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

**B. OPEB Plan Fiduciary Net Position**

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

































































































































**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2024**

*Exhibit H-8*  
*Page 1 of 2*

	752 Print Shop	753 Worker's Compensation	756 Health Insurance	757 Dental Insurance
<b>Cash Flows from Operating Activities:</b>				
Receipts from interfund charges	\$ 1,016,502	\$ -	\$ 60,232,831	\$ 2,928,985
Payments to employees for salaries and benefits	(304,230)	(112,268)	(1,345,072)	-
Payments to suppliers and service providers	(711,607)	112,354	(15,904,541)	(608,581)
Payments for insurance claims	-	(2,555,724)	(63,723,444)	(2,634,614)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>665</u>	<u>(2,555,638)</u>	<u>(20,740,226)</u>	<u>(314,210)</u>
<b>Cash Flows from Investing Activities:</b>				
Purchase of investments	-	-	20,880,352	318,786
Proceeds from sale and maturity of investments	-	2,017,196	-	-
Interest on investments	-	529,253	1,993,859	257,209
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>2,546,449</u>	<u>22,874,211</u>	<u>575,995</u>
Net Increase (Decrease) in Cash and Cash Equivalents	665	(9,189)	2,133,985	261,785
<b>Cash and Cash Equivalents at Beginning of Year</b>	-	32,890	131,848	20,915
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 665</u>	<u>\$ 23,701</u>	<u>\$ 2,265,833</u>	<u>\$ 282,700</u>
<b>Reconciliation to Statement of Net Position</b>				
Cash and Cash Equivalents Per Cash Flow	<u>\$ 665</u>	<u>\$ 23,701</u>	<u>\$ 2,265,833</u>	<u>\$ 282,700</u>
Cash and Cash Equivalents per Statement of Net Position	<u>\$ 665</u>	<u>\$ 23,701</u>	<u>\$ 2,265,833</u>	<u>\$ 282,700</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ 418,993	\$ (3,054,795)	\$ (11,452,138)	\$ (210,975)
Change in Assets and Liabilities:				
Decrease (increase) in receivables	-	-	1,122,981	(8,960)
Decrease (increase) in inventory	-	-	-	-
Decrease (increase) in interfund receivables	548,808	3,155	124,017	(264,032)
Increase (decrease) in accounts payable	-	-	24,827	1,994
Increase (decrease) in claims payable	-	386,803	1,121,585	-
Increase (decrease) in accrued wages payable	2,084	-	4,348	-
Increase (decrease) in interfund payables	(969,220)	109,199	(11,685,846)	167,763
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 665</u>	<u>\$ (2,555,638)</u>	<u>\$ (20,740,226)</u>	<u>\$ (314,210)</u>

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended June 30, 2024**

	771	772	Total Internal
	<u>District Police</u>	<u>Laundry Service</u>	<u>Service Funds</u>
<b>Cash Flows from Operating Activities:</b>			
Receipts from interfund charges	\$ -	\$ 306,765	\$ 64,485,083
Payments to employees for salaries and benefits	-	(229,828)	(1,991,398)
Payments to suppliers and service providers	-	(186,068)	(17,298,443)
Payments for insurance claims	-	-	(68,913,782)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>-</u>	<u>(109,131)</u>	<u>(23,718,540)</u>
<b>Cash Flows from Investing Activities:</b>			
Purchase of investments	-	48,855	21,247,993
Proceeds from sale and maturity of investments	-	-	2,017,196
Interest on investments	-	60,276	2,840,597
<b>Net Cash Provided by Investing Activities</b>	<u>-</u>	<u>109,131</u>	<u>26,105,786</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-	-	2,387,246
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>185,653</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,572,899</u>
<b>Reconciliation to Statement of Net Position</b>			
Cash and Cash Equivalents Per Cash Flow	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,572,899</u>
Cash and Cash Equivalents per Statement of Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,572,899</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	\$ -	\$ 32,402	\$ (14,266,513)
Change in Assets and Liabilities:			
Decrease (increase) in receivables	-	-	1,114,021
Decrease (increase) in inventory	-	4,036	4,036
Decrease (increase) in interfund receivables	537,989	(160,341)	789,596
Increase (decrease) in accounts payable	-	661	27,482
Increase (decrease) in claims payable	-	-	1,508,388
Increase (decrease) in accrued wages payable	-	273	6,705
Increase (decrease) in interfund payables	(537,989)	13,838	(12,902,255)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ -</u>	<u>\$ (109,131)</u>	<u>\$ (23,718,540)</u>



**AUSTIN**  
Independent School District



## **Nonmajor Fiduciary Funds**

Custodial Funds account for activities of student groups. A Custodial Fund is also used to account for the District's activities as successor-in-interest of the Travis County Education District.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2024**

Exhibit H-9

	876	878	
	GAATN	Employee Assistance Fund	Total
<b>Assets</b>			
Current Assets:			
Cash and cash equivalents	\$ 10,927	\$ -	\$ 10,927
Current investments	4,530,226	-	4,530,226
Other receivables	-	43,846	43,846
<b>Total Assets</b>	<u>4,541,153</u>	<u>43,846</u>	<u>4,584,999</u>
<b>Liabilities and Net Position</b>			
<b>Liabilities</b>			
Current Liabilities:			
Accounts payable	203,829	35,060	238,889
<b>Total Liabilities</b>	<u>203,829</u>	<u>35,060</u>	<u>238,889</u>
<b>Net Position</b>			
Restricted for organizations and individuals	4,337,324	8,786	4,346,110
<b>Total Net Position</b>	<u>4,337,324</u>	<u>8,786</u>	<u>4,346,110</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 4,541,153</u>	<u>\$ 43,846</u>	<u>\$ 4,584,999</u>

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Year Ended June 30, 2024**

Exhibit H-10

	876	878	
	GAATN	Employee Assistance Fund	Total
<b>Additions</b>			
<b>Contributions:</b>			
Other revenues from local sources	\$ 2,395,345	\$ -	\$ 2,395,345
Insurance recoveries	161,649	10,000	171,649
<b>Total Contributions</b>	<u>2,556,994</u>	<u>10,000</u>	<u>2,566,994</u>
<b>Investment Earnings:</b>			
Earnings from investments	252,853	437	253,290
<b>Total Investment Earnings</b>	<u>252,853</u>	<u>437</u>	<u>253,290</u>
<b>Total Additions</b>	<u>2,809,847</u>	<u>10,437</u>	<u>2,820,284</u>
<b>Deductions</b>			
General Administration	-	1,651	1,651
Plant maintenance and operations	2,317,958	-	2,317,958
<b>Total Deductions</b>	<u>2,317,958</u>	<u>1,651</u>	<u>2,319,609</u>
Change in net position	491,889	8,786	500,675
<b>Net Position - Beginning</b>	<u>3,845,435</u>	<u>-</u>	<u>3,845,435</u>
<b>Net Position - Ending</b>	<u>\$ 4,337,324</u>	<u>\$ 8,786</u>	<u>\$ 4,346,110</u>



**AUSTIN**  
Independent School District

## **COMPLIANCE SCHEDULES**

This section includes financial information and disclosures not required by the GASB and is not considered a part of the basic financial statements. It may, however, include information that is required by other entities.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**  
**For the Year Ended June 30, 2024**

*Exhibit J-1*  
*Page 1 of 2*

Last Ten Fiscal Years	1		2		3	10	20
	Tax Rates				Net Assessed/Appraised Value For School Tax Purposes <sup>1</sup>	Beginning Balance 06/30/23	Current Year's Total Levy
	Maintenance	Debt Service					
2015 and prior	Various	Various			Various	\$ 5,155,991	\$ -
2016	\$ 1.0790	\$ 0.1230			\$ 75,479,270,096	1,029,070	-
2017	1.0790	0.1130			99,261,337,738	1,318,194	-
2018	1.0790	0.1130			110,113,759,732	1,603,159	-
2019	1.0790	0.1130			121,551,585,435	2,192,813	-
2020	1.0090	0.1130			133,687,895,288	2,996,050	-
2019	0.9897	0.1130			142,371,624,467	4,333,565	-
2020	0.9487	0.1130			152,623,954,601	6,548,262	-
2023	0.8836	0.1130			181,980,932,671	21,279,430	-
2024	0.7365	0.1230			188,654,175,916	-	1,621,482,642
<b>1000 Totals</b>						<u>\$ 46,456,534</u>	<u>\$ 1,621,482,642</u>
<b>8000 Taxes Refunded</b>							
<b>9000 Tax Increment</b>							

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**  
**For the Year Ended June 30, 2024**

*Exhibit J-1*  
*Page 2 of 2*

	31	32	40	50	99
<u>Last Ten Fiscal Years</u>	<u>Maintenance Total Collections</u>	<u>Debt Service Total Collections</u>	<u>Entire Year's Adjustments</u>	<u>Ending Balance 06/30/24</u>	<u>Total Taxes Refunded Under Section 26.1115(c)</u>
2015 and prior	\$ 301,238	\$ 39,923	\$ (232,189)	\$ 4,582,641	
2016	52,519	5,987	(9,692)	960,872	
2017	67,671	7,087	(13,671)	1,229,765	
2018	70,155	7,347	(56,915)	1,468,742	
2019	(25,624)	(2,684)	(227,837)	1,993,284	
2020	(319,193)	(35,747)	(772,305)	2,578,685	
2019	(710,010)	(81,066)	(2,122,540)	3,002,101	
2020	(1,503,629)	(179,098)	(3,658,987)	4,572,002	
2023	617,639	78,987	(12,392,059)	8,190,745	
2024	<u>1,350,246,106</u>	<u>225,499,350</u>	<u>(24,354,643)</u>	<u>21,382,543</u>	
<b>1000 Totals</b>	<u>\$ 1,348,796,872</u>	<u>\$ 225,340,086</u>	<u>\$ (43,840,838)</u>	<u>\$ 49,961,380</u>	
<b>8000 Taxes Refunded</b>					<u>\$ 364,251</u>
<b>9000 Tax Increment</b>	<u>\$ -</u>				
		<b>Balances per Exhibit C-3:</b>			
		Current property taxes receivable		\$ 21,382,543	
		Delinquent property taxes receivable		<u>28,578,837</u>	<u>(25,511,678)</u>
				<u>\$ 49,961,380</u>	

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM**  
**For the Year Ended June 30, 2024**

*Exhibit J-2*

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Local and intermediate sources	\$ 11,350,668	\$ 8,867,255	\$ 8,744,026	\$ (123,229)
State program revenues	1,232,650	159,157	159,157	-
Federal program revenues	36,476,891	37,198,581	36,426,755	(771,826)
<b>Total Revenues</b>	<u>49,060,209</u>	<u>46,224,993</u>	<u>45,329,938</u>	<u>(895,055)</u>
<b>Expenditures</b>				
<b>Current:</b>				
Food services	49,060,209	47,107,013	47,080,208	26,805
<b>Total Expenditures</b>	<u>49,060,209</u>	<u>47,107,013</u>	<u>47,080,208</u>	<u>26,805</u>
Net change in fund balance	-	(882,020)	(1,750,270)	(868,250)
<b>Fund balance - Beginning</b>	10,321,216	10,321,216	10,321,216	-
<b>Fund Balance - Ending</b>	<u>\$ 10,321,216</u>	<u>\$ 9,439,196</u>	<u>\$ 8,570,946</u>	<u>\$ (868,250)</u>



**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**DEBT SERVICE FUND**  
**For the Year Ended June 30, 2024**

*Exhibit J-3*

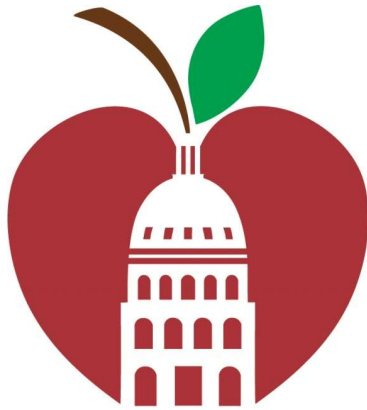
	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Local and intermediate sources	\$ 236,034,831	\$ 231,815,702	\$ 231,693,430	\$ (122,272)
State program revenues	475,000	5,005,014	10,408,177	5,403,163
<b>Total Revenues</b>	<u>236,509,831</u>	<u>236,820,716</u>	<u>242,101,607</u>	<u>5,280,891</u>
<b>Expenditures</b>				
<b>Debt service:</b>				
Principal on long-term debt	170,776,706	103,467,002	103,467,633	(631)
Interest on long-term debt	60,633,125	85,339,738	85,339,737	1
Bond issuance costs and fees	5,100,000	7,023,364	6,904,829	118,535
<b>Total Expenditures</b>	<u>236,509,831</u>	<u>195,830,104</u>	<u>195,712,199</u>	<u>117,905</u>
Excess of revenues over expenditures	-	40,990,612	46,389,408	5,398,796
<b>Other Financing Sources (Uses)</b>				
Capital-related debt issued	600,000,000	692,035,000	692,035,000	-
Premium or discount on issuance of bonds	150,000,000	79,804,115	79,804,115	-
Transfers out	(75,000,000)	(750,000,000)	(750,000,000)	-
Payment to bond refunding escrow agent	(675,000,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>21,839,115</u>	<u>21,839,115</u>	<u>-</u>
Net change in fund balance	-	62,829,727	68,228,523	5,398,796
<b>Fund balance - Beginning</b>	<u>174,766,347</u>	<u>174,766,347</u>	<u>174,766,347</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 174,766,347</u>	<u>\$ 237,596,074</u>	<u>\$ 242,994,870</u>	<u>\$ 5,398,796</u>

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**COMPENSATORY EDUCATION PROGRAM AND BILINGUAL EDUCATION PROGRAM**  
**COMPLIANCE RESPONSES**  
**For the Year Ended June 30, 2024**

*Exhibit J-4*

<b>Data</b>		
<b>Codes</b>	<b>Section A: Compensatory Education Programs</b>	<b>Responses</b>
AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	No
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ 56,341,991
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, and 30)	\$ 27,182,465
<b>Section B: Bilingual Education Programs</b>		
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	No
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 14,863,284
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	\$ 3,892,956

## **STATISTICAL SECTION**



**AUSTIN**  
Independent School District

# AUSTIN INDEPENDENT SCHOOL DISTRICT

## STATISTICAL SECTION

This part of the Austin Independent School District’s Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

	<b>Page</b>
<b>Financial Trends</b>	136
These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	150
These schedules contain information to help the reader assess the government’s most significant local revenue source, property taxes.	
<b>Debt Capacity</b>	159
These schedules present information to help the reader assess the affordability of the government’s ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	170
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	
<b>Operating Information</b>	172
These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 1**  
**Page 1 of 2**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 408,238,517	\$ 350,908,263	\$ 255,604,645	\$ 184,644,240	\$ 508,771,296
Restricted	230,410,932	165,973,727	162,792,821	137,215,231	124,068,701
Unrestricted	<u>(207,887,890)</u>	<u>(123,479,528)</u>	<u>(189,099,640)</u>	<u>(189,934,744)</u>	<u>(489,244,182)</u>
<b>Total Governmental Activities</b>					
<b>Net Position</b>	<u>\$ 430,761,559</u>	<u>\$ 393,402,462</u>	<u>\$ 229,297,826</u>	<u>\$ 131,924,727</u>	<u>\$ 143,595,815</u>
<b>Business-type Activities</b>					
Unrestricted	1,042,755	1,792,553	1,336,089	-	-
<b>Total Business-type Activities</b>					
<b>Net Position</b>	<u>\$ 1,042,755</u>	<u>\$ 1,792,553</u>	<u>\$ 1,336,089</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Primary Government</b>	\$ 431,804,314	\$ 395,195,015	\$ 230,633,915	\$ 131,924,727	\$ 143,595,815

Source: Statement of Net Position - Exhibit A-1 -- audited financial reports as of 6/30/2024

Note House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**  
**(Unaudited)**

*Table 1*  
*Page 2 of 2*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 117,542,355	\$ 64,280,425	\$ 25,896,802	\$ 54,626,903	\$ 141,515,416
Restricted	131,159,178	124,003,806	133,513,376	129,670,505	52,720,511
Unrestricted	<u>(190,038,397)</u>	<u>(200,834,750)</u>	<u>216,305,554</u>	<u>145,681,555</u>	<u>43,264,886</u>
<b>Total Governmental Activities</b>					
<b>Net Position</b>	<u>\$ 58,663,136</u>	<u>\$ (12,550,519)</u>	<u>\$ 375,715,732</u>	<u>\$ 329,978,963</u>	<u>\$ 237,500,813</u>
<b>Business-type Activities</b>					
Unrestricted	-	-	-	-	-
<b>Total Business-type Activities</b>					
<b>Net Position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Primary Government</b>	\$ 58,663,136	\$ (12,550,519)	\$ 375,715,732	\$ 329,978,963	\$ 237,500,813

Source: Statement of Net Position - Exhibit A-1 -- audited financial reports as of 6/30/2024

Note House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 2**  
**Page 1 of 2**

	2024	2023	2022	2021	2020
<b>Expenses</b>					
Governmental Activities:					
Instruction	\$ 607,382,916	\$ 544,423,173	\$ 493,109,617	\$ 530,146,461	\$ 530,938,353
Instructional resources & media service	12,185,922	11,007,648	10,999,534	11,762,875	11,790,716
Curriculum and staff development	36,734,948	23,144,721	27,427,761	40,457,618	26,508,518
Instructional leadership	26,316,170	22,767,068	22,960,001	18,776,674	17,631,124
School leadership	70,826,265	62,817,316	60,846,469	64,360,645	63,814,957
Guidance, counseling & evaluation	55,078,643	41,978,066	35,372,024	36,102,227	32,439,649
Social work services	6,627,984	4,677,119	8,053,476	8,488,394	7,760,322
Health services	9,495,405	10,990,787	9,544,793	10,878,879	13,636,928
Student transportation	48,561,748	43,483,881	37,278,416	41,285,988	38,071,538
Food service	49,666,087	40,293,336	37,653,284	35,131,237	40,546,090
Extracurricular activities	21,173,219	21,615,247	41,026,177	30,061,935	19,027,401
General administration	46,748,611	32,450,589	24,393,707	33,824,123	31,099,521
Plant, maintenance and operations	111,640,057	111,639,950	102,547,790	93,375,180	87,776,831
Security and monitoring services	17,600,572	12,046,165	13,080,234	14,837,062	15,551,311
Data processing services	26,864,036	39,173,018	34,749,013	50,355,792	24,577,819
Community services	20,485,690	16,164,022	16,421,286	20,512,645	21,156,618
Interest and fiscal charges for long term debt	82,123,248	29,284,146	54,200,413	43,990,298	42,116,291
Facilities acquisition and construction	929,174	493,711	1,002,136	-	-
Contracted instructional services between schools	664,839,391	900,910,768	762,800,496	706,687,156	639,599,384
Payments related to shared services arrangements	4,360,737	4,664,150	4,348,858	-	-
Other Intergovernmental charges	11,975,634	13,022,426	6,190,591	9,278,751	8,914,195
Depreciation-unallocated and other charges	-	-	-	-	-
<b>Total Governmental Activities</b>	<b>1,931,616,457</b>	<b>1,987,047,307</b>	<b>1,804,006,076</b>	<b>1,800,313,940</b>	<b>1,672,957,566</b>
Business-type Activities:					
Child Care Program	838,747	1,860,042	1,962,714	-	-
Third Base Program	2,675,124	-	55,247	-	-
Food Service Concessions	195,729	224,452	224,492	-	-
<b>Total Business-type Activities</b>	<b>3,709,600</b>	<b>2,084,494</b>	<b>2,242,453</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,935,326,057</b>	<b>1,989,131,801</b>	<b>1,806,248,529</b>	<b>1,800,313,940</b>	<b>1,672,957,566</b>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services:					
Instruction	3,914,139	3,971,630	3,166,735	2,898,597	1,858,510
Food Service	8,400,339	6,840,164	1,058,294	-	5,283,360
Extracurricular Activities	921,071	7,729,133	22,826,145	284,597	769,113
General Admission	-	-	-	341,280	1,471,443
Community Services	750,903	1,109,650	1,028,367	1,229,823	2,478,628
Payments related to shared services arrangements	-	-	-	-	498,329
Operating Grants and Contributions	214,889,029	231,708,888	207,645,552	166,694,437	194,268,580
<b>Total Governmental Activities</b>	<b>228,875,481</b>	<b>251,359,465</b>	<b>235,725,093</b>	<b>171,448,734</b>	<b>206,627,963</b>
Business-type Activities:					
Charges for Services:					
Child Care Program	749,256	1,752,650	2,284,790	-	-
Third Base Program	2,420,569	408,783	382,145	-	-
Food Service Concessions	201,477	326,737	268,006	-	-
<b>Total Business-type Activities</b>	<b>3,371,302</b>	<b>2,488,170</b>	<b>2,934,941</b>	<b>-</b>	<b>-</b>
<b>Total Program Revenues</b>	<b>232,246,783</b>	<b>253,847,635</b>	<b>238,660,034</b>	<b>171,448,734</b>	<b>206,627,963</b>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(1,702,740,976)	(1,735,687,842)	(1,568,280,983)	(1,628,865,206)	(1,466,329,603)
Business-type Activities	(338,298)	403,676	692,488	-	-
<b>Total Net (Expense)/Revenue</b>	<b>\$ (1,703,079,274)</b>	<b>\$ (1,735,284,166)</b>	<b>\$ (1,567,588,495)</b>	<b>\$ (1,628,865,206)</b>	<b>\$ (1,466,329,603)</b>

Source: Statement of Activities - Exhibit B-1 -- audited financial reports as of 6/30/2024

Note House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.



**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 2**  
**Page 2 of 2**

	2019	2018	2017	2016	2015
<b>Expenses</b>					
Governmental Activities:					
Instruction	\$ 530,330,641	\$ 376,736,173	\$ 518,699,019	\$ 486,966,128	\$ 505,494,951
Instructional resources & media service	12,259,968	9,754,234	13,978,586	12,266,216	13,797,834
Curriculum and staff development	28,060,999	14,174,773	25,583,565	19,909,135	30,406,021
Instructional leadership	18,985,306	14,914,135	19,967,255	13,194,751	16,763,657
School leadership	64,291,006	44,158,090	60,095,536	48,755,251	55,575,630
Guidance, counseling & evaluation	33,388,507	22,117,430	27,597,988	23,110,375	26,888,141
Social work services	7,504,183	5,249,765	6,215,399	5,091,628	5,038,697
Health services	13,622,582	12,734,811	6,360,045	6,942,633	6,853,096
Student transportation	39,154,134	36,416,529	36,684,114	31,507,346	33,617,548
Food service	44,543,568	29,092,307	50,311,169	39,032,345	42,557,473
Extracurricular activities	19,610,584	18,461,072	17,578,420	16,651,563	17,872,326
General administration	35,101,904	(10,787,791)	28,641,855	16,813,369	19,070,099
Plant, maintenance and operations	88,415,542	87,598,601	94,163,292	73,162,057	93,176,143
Security and monitoring services	13,517,363	11,269,310	11,402,189	9,625,064	9,961,903
Data processing services	23,993,380	36,787,650	22,056,414	18,519,875	19,931,330
Community services	23,322,247	15,315,790	20,684,519	15,746,363	17,648,983
Interest and fiscal charges for long term debt	32,039,909	33,154,337	44,731,170	31,280,410	25,010,656
Facilities acquisition and construction	-	-	-	-	-
Contracted instructional services between schools	665,251,676	540,290,792	403,324,244	266,073,630	181,118,956
Payments related to shared services arrangements	4,080,590	3,725,319	2,582,967	2,701,947	2,526,261
Other Intergovernmental charges	8,969,463	6,493,648	5,976,970	5,721,415	5,267,148
Depreciation-unallocated and other charges	-	-	1,355,706	928,450	1,237,813
	<u>1,706,443,552</u>	<u>1,307,656,975</u>	<u>1,417,990,422</u>	<u>1,143,999,951</u>	<u>1,129,814,666</u>
Business-type Activities:					
Child Care Program	-	-	-	-	-
Third Base Program	-	-	-	-	-
Food Service Concessions	-	-	-	-	-
Total Business-type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>1,706,443,552</u>	<u>1,307,656,975</u>	<u>1,417,990,422</u>	<u>1,143,999,951</u>	<u>1,129,814,666</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services:					
Instruction	2,287,441	2,151,249	1,789,983	1,520,028	1,242,470
Food Service	-	-	-	-	-
Extracurricular Activities	812,680	749,000	757,468	701,194	760,197
General Admission	2,411,592	2,100,857	2,187,140	1,558,250	1,623,120
Community Services	3,268,678	2,662,216	2,460,664	2,454,839	2,584,159
Payments related to shared services arrangements	835,342	-	-	-	-
Operating Grants and Contributions	232,969,819	34,749,153	185,027,689	154,039,571	167,020,612
Total Governmental Activities	<u>242,585,552</u>	<u>42,412,475</u>	<u>192,222,944</u>	<u>160,273,882</u>	<u>173,230,558</u>
Business-type Activities:					
Charges for Services:					
Child Care Program	-	-	-	-	-
Third Base Program	-	-	-	-	-
Food Service Concessions	-	-	-	-	-
Total Business-type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Program Revenues</b>	<u>242,585,552</u>	<u>42,412,475</u>	<u>192,222,944</u>	<u>160,273,882</u>	<u>173,230,558</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(1,463,858,000)	(1,265,244,500)	(1,225,767,478)	(983,726,069)	(956,584,108)
Business-type Activities	-	-	-	-	-
<b>Total Net (Expense)/Revenue</b>	<u>\$ (1,463,858,000)</u>	<u>\$ (1,265,244,500)</u>	<u>\$ (1,225,767,478)</u>	<u>\$ (983,726,069)</u>	<u>\$ (956,584,108)</u>

Source: Statement of Activities - Exhibit B-1 -- audited financial reports as of 6/30/2024

Note House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**GOVERNMENT-WIDE GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 3**  
**Page 1 of 2**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Total Net (Expense) Revenue</b>	\$ (1,703,079,274)	\$ (1,735,284,166)	\$ (1,567,588,495)	\$ (1,628,865,206)	\$ (1,466,329,603)
<b>General Revenues</b>					
Governmental Activities:					
Taxes:					
Property taxes levied for general purposes	1,353,379,320	1,575,369,851	1,424,201,556	1,394,165,034	1,325,946,410
Property taxes levied for debt services	226,654,384	201,552,425	169,823,805	159,064,841	148,331,745
State aid formula grants	37,266,797	43,415,526	38,898,102	32,066,948	20,771,286
Grants and contributions not restricted	-	8,192,117	11,411,357	2,930,114	5,582,063
Investment earnings	92,720,309	45,116,346	3,018,871	1,846,815	12,974,718
Gain( loss) on sale of equipment or land	-	-	-	-	27,999,074
Miscellaneous	29,608,253	23,373,464	18,941,986	13,690,979	9,656,986
Transfers	471,010	-	-	-	-
<b>Total General Revenues</b>	<u>1,740,100,073</u>	<u>1,897,019,729</u>	<u>1,666,295,677</u>	<u>1,603,764,731</u>	<u>1,551,262,282</u>
<b>Business-type Activities:</b>					
Investment earnings	59,510	52,788	2,006	-	-
Transfers	(471,010)	-	-	-	-
<b>Total Business-type Activities</b>	<u>(411,500)</u>	<u>52,788</u>	<u>2,006</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>1,739,688,573</u>	<u>1,897,072,517</u>	<u>1,666,297,683</u>	<u>1,603,764,731</u>	<u>1,551,262,282</u>
<b>Change in Net Position</b>					
Governmental Activities	37,359,097	161,331,887	98,014,694	(25,100,475)	84,932,679
Business-type Activities	(749,798)	456,464	694,494	-	-
<b>Total Primary Government</b>	<u>\$ 36,609,299</u>	<u>\$ 161,788,351</u>	<u>\$ 98,709,188</u>	<u>\$ 25,792,963</u>	<u>\$ 84,932,679</u>

Source: Statement of Activities - Exhibit B-1 -- audited financial reports as of 6/30/2024

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**GOVERNMENT-WIDE GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 3**  
**Page 2 of 2**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Net (Expense) Revenue</b>					
<b>Total Governmental Activities</b>	\$ (1,463,858,000)	\$ (1,265,244,500)	\$ (1,225,767,478)	\$ (983,726,069)	\$ (956,584,108)
<b>General Revenues</b>					
Governmental Activities:					
Taxes:					
Property taxes levied for general purposes	1,300,394,799	1,180,704,759	1,065,424,864	927,959,364	813,457,542
Property taxes levied for debt services	136,227,358	123,629,407	111,702,024	105,731,761	107,788,597
State aid formula grants	37,668,557	27,395,440	38,476,338	22,888,895	34,132,093
Grants and contributions not restricted	4,584,968	5,146,708	4,267,832	3,123,055	4,605,140
Investment earnings	19,919,697	11,616,562	4,340,517	2,121,188	778,009
Gain( loss) on sale of equipment or land	3,386,478	16,910,430	-	-	-
Miscellaneous	32,889,798	26,786,837	47,292,672	14,379,956	13,015,643
Transfers	-	-	-	-	-
<b>Total General Revenues</b>	<u>1,535,071,655</u>	<u>1,392,190,143</u>	<u>1,271,504,247</u>	<u>1,076,204,219</u>	<u>973,777,024</u>
<b>Business-type Activities:</b>					
Investment earnings	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total Business-type Activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>1,535,071,655</u>	<u>1,392,190,143</u>	<u>1,271,504,247</u>	<u>1,076,204,219</u>	<u>973,777,024</u>
<b>Change in Net Position</b>					
Governmental Activities	71,213,655	126,945,643	45,736,769	92,478,150	17,192,916
Business-type Activities	-	-	-	-	-
<b>Total Primary Government</b>	<u>\$ 71,213,655</u>	<u>\$ 126,945,643</u>	<u>\$ 45,736,769</u>	<u>\$ 92,478,150</u>	<u>\$ 17,192,916</u>

Source: Statement of Activities - Exhibit B-1 -- audited financial reports as of 6/30/2024

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**ALL GOVERNMENTAL FUNDS REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 4**  
**Page 1 of 2**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Local Sources	\$ 1,711,447,327	\$ 1,855,505,102	\$ 1,645,031,629	\$ 1,584,408,023	\$ 1,511,128,339
State Sources	103,764,188	88,568,329	87,545,126	81,390,134	67,115,792
Federal Sources	167,557,542	222,923,267	217,980,741	122,999,558	92,573,388
<b>Total</b>	<b>\$ 1,982,769,057</b>	<b>\$ 2,166,996,698</b>	<b>\$ 1,950,557,496</b>	<b>\$ 1,788,797,715</b>	<b>\$ 1,670,817,519</b>

Source: Exhibit C3 Statement of Revenues, Expenditures and Changes in Fund Balances - Audited Financial Statements as of 6/30/2024

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**ALL GOVERNMENTAL FUNDS REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 4**  
**Page 2 of 2**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Local Sources	\$ 1,484,328,441	\$ 1,348,027,905	\$ 1,213,687,401	\$ 1,058,625,656	\$ 945,497,300
State Sources	93,049,843	71,769,722	86,838,740	56,575,322	69,661,108
Federal Sources	125,931,019	114,252,389	112,545,539	116,420,090	126,448,010
<b>Total</b>	<b>\$ 1,703,309,303</b>	<b>\$ 1,534,050,016</b>	<b>\$ 1,413,071,680</b>	<b>\$ 1,231,621,068</b>	<b>\$ 1,141,606,418</b>

Source: Exhibit C3 Statement of Revenues, Expenditures and Changes in Fund Balances - Audited Financial Statements as of 6/30/2024

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**ALL GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 5**  
**Page 1 of 2**

	2024	2023	2022	2021	2020
<b>Expenditures by Function</b>					
Instruction	\$ 553,662,089	\$ 509,051,609	\$ 479,502,835	\$ 475,134,981	\$ 478,697,506
Instructional resources and media services	11,065,621	10,226,702	10,589,005	10,618,565	10,696,164
Curriculum and staff development	34,046,941	22,785,252	27,822,561	36,515,592	24,357,253
Instructional leadership	23,838,753	21,180,054	22,411,438	16,857,646	15,978,807
School leadership	63,878,509	57,986,429	59,455,942	57,358,546	57,510,999
Guidance, counseling, and evaluation services	51,728,303	40,823,007	35,546,449	32,870,136	29,352,602
Social work services	5,983,702	4,650,447	8,084,643	7,579,432	6,985,978
Health services	9,192,728	9,786,429	9,577,681	10,727,669	13,473,439
Student transportation	45,119,217	43,394,901	36,212,932	37,265,281	34,634,450
Food service	47,523,677	41,461,858	38,469,123	32,429,889	37,653,207
Extracurricular activities	19,784,390	21,276,514	40,100,662	28,333,558	17,454,400
General administration	35,556,718	32,474,422	26,030,324	29,942,861	27,988,940
Plant maintenance and operations	113,908,490	107,598,753	106,051,583	87,819,935	82,380,594
Security and monitoring services	20,701,224	11,233,427	13,232,582	13,354,689	14,157,881
Data processing services	50,515,255	60,688,387	41,099,462	48,735,612	22,982,144
Community services	18,794,350	15,903,753	16,179,818	18,837,750	19,558,351
Principal on long-term debt	109,109,396	73,137,355	87,052,586	85,627,595	84,874,466
Interest on long-term debt	85,437,946	94,525,177	59,876,568	53,559,637	52,013,229
Bond issuance costs and fees	6,904,829	5,729,260	5,162,475	2,329,111	1,140,131
Capital outlay	160,259,867	92,439,997	223,708,811	296,688,207	366,771,057
Contracted instructional services between schools	664,839,391	900,910,768	762,800,496	706,687,156	639,599,384
Payments related to shared services arrangements	4,360,737	4,664,150	4,348,858	-	-
Other intergovernmental charges	11,975,634	13,022,426	6,190,591	9,278,751	8,914,195
<b>Total Expenditures</b>	<b>\$ 2,148,187,767</b>	<b>\$ 2,194,951,077</b>	<b>\$ 2,119,507,425</b>	<b>\$ 2,098,552,599</b>	<b>\$ 2,047,175,177</b>
Debt Service as a percentage of non-capital expenditures <sup>1</sup>	10.05%	8.14%	7.81%	7.72%	8.14%

Source: Exhibit C-3 Statement of Revenues, Expenditures and Changes in Fund Balances - Audited Financial Statements

Note <sup>1</sup>: In calculating the ratio of total debt service expenditures to noncapital expenditures, governmental fund expenditures for the facilities acquisition and construction of assets that are classified as capital assets for reporting in the government-wide financial statements are subtracted from the total governmental fund expenditures (Exhibit C-4)

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**ALL GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 5**  
**Page 2 of 2**

	2019	2018	2017	2016	2015
<b>Expenditures by Function</b>					
Instruction	\$ 458,017,937	\$ 457,782,811	\$ 458,925,423	\$ 430,523,785	\$ 461,890,572
Instructional resources and media services	10,932,114	10,731,630	10,916,143	9,933,294	11,088,224
Curriculum and staff development	22,823,950	25,057,304	23,887,493	19,782,196	30,239,227
Instructional leadership	16,794,153	16,868,971	19,429,483	13,094,809	16,649,124
School leadership	55,012,055	55,288,926	55,360,720	45,850,767	52,330,133
Guidance, counseling, and evaluation services	28,932,138	27,226,037	26,268,192	22,582,572	26,341,315
Social work services	6,672,618	5,870,652	5,989,881	5,032,375	4,980,914
Health services	13,478,742	12,821,457	6,220,044	6,671,393	6,522,066
Student transportation	44,936,490	38,900,161	36,642,597	28,659,242	35,017,671
Food service	40,037,029	40,457,273	40,755,156	35,398,826	38,550,638
Extracurricular activities	17,896,282	19,175,178	14,092,448	14,402,611	15,959,656
General administration	23,210,637	23,342,864	21,568,344	15,897,367	18,226,047
Plant maintenance and operations	87,640,220	88,591,552	95,852,974	73,543,750	90,321,054
Security and monitoring services	13,147,052	12,236,520	11,034,005	9,204,867	9,789,994
Data processing services	38,073,204	37,714,590	27,882,298	19,894,500	21,839,370
Community services	20,125,427	21,283,998	19,712,497	15,901,341	17,485,379
Principal on long-term debt	67,297,408	65,904,601	71,406,441	441,685	67,579,257
Interest on long-term debt	43,449,869	42,764,408	37,228,819	18,037,024	36,591,381
Bond issuance costs and fees	2,668,839	570,425	4,145,613	601,922	1,713,546
Capital outlay	152,878,806	116,489,283	80,088,110	74,989,661	86,251,386
Contracted instructional services between schools	665,251,676	540,290,792	403,324,244	266,073,630	181,118,956
Payments related to shared services arrangements	4,080,590	3,725,319	2,582,967	2,701,947	2,526,261
Other intergovernmental charges	8,969,463	6,493,648	5,976,970	5,721,415	5,267,148
<b>Total Expenditures</b>	<u>\$ 1,842,326,699</u>	<u>\$ 1,669,588,400</u>	<u>\$ 1,479,290,862</u>	<u>\$ 1,134,940,979</u>	<u>\$ 1,238,279,319</u>
Debt Service as a percentage of non-capital expenditures <sup>1</sup>	6.68%	7.01%	7.85%	1.72%	9.11%

Source: Exhibit C-3 Statement of Revenues, Expenditures and Changes in Fund Balances - Audited Financial Statements

Note <sup>1</sup>: In calculating the ratio of total debt service expenditures to noncapital expenditures, governmental fund expenditures for the facilities acquisition and construction of assets that are classified as capital assets for reporting in the government-wide financial statements are subtracted from the total governmental fund expenditures (Exhibit C-4)

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**ALL GOVERNMENTAL FUNDS OTHER FINANCING SOURCES AND USES AND**  
**NET CHANGE IN FUND BALANCE**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 6**  
**Page 1 of 2**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Excess (deficiency) of revenues over expenditures	\$ (165,418,710)	\$ (27,954,379)	\$ (168,949,929)	\$ (309,754,884)	\$ (376,357,658)
<b>Other Financing Sources (Uses)</b>					
Capital-related debt issued	692,035,000	541,910,000	635,820,000	255,215,000	66,590,000
Sale of real or personal property	-	739,987	110,673	1,404,308	34,180,128
Non-current loan proceeds	-	-	-	-	-
Transfers in	750,471,010	635,000,000	426,137,000	317,000,000	15,723,607
Premium or discount on issuance of bonds	79,804,115	63,255,509	98,948,883	46,638,702	4,932,797
Proceeds from SBITA	5,812,592	747,314	-	-	-
Transfers out	(750,000,000)	(635,523,369)	(426,137,000)	(317,000,000)	(15,723,607)
Payments to bond refunding escrow agent	-	-	(304,272,487)	-	(72,957,532)
Other uses	-	-	(185,228)	(311,946)	(340,720)
<b>Total Other Financing Sources and (Uses)</b>	<u>778,122,717</u>	<u>606,129,441</u>	<u>430,421,841</u>	<u>302,946,064</u>	<u>32,404,673</u>
<b>Special Items</b>					
Sale of buildings	-	-	-	-	-
<b>Total Special Items</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ 612,704,007</u>	<u>\$ 578,175,062</u>	<u>\$ 261,471,912</u>	<u>\$ (6,808,820)</u>	<u>\$ (343,952,985)</u>

Source: Exhibit C-3 Statement of Revenues, Expenditures and Changes in Fund Balances - Audited Financial Statements

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.



**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**ALL GOVERNMENTAL FUNDS OTHER FINANCING SOURCES AND USES AND**  
**NET CHANGE IN FUND BALANCE**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 6**  
**Page 2 of 2**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Excess (deficiency) of revenues over expenditures	\$ (139,017,396)	\$ (135,538,384)	\$ (66,219,182)	\$ 96,680,089	\$ (96,672,902)
<b>Other Financing Sources (Uses)</b>					
Capital-related debt issued	298,180,000	-	543,205,000	24,078,000	150,405,000
Sale of real or personal property	-	17,552,903	54,642	20,584	-
Non-current loan proceeds	-	-	-	-	425,852
Transfers in	365,000,000	26,000,000	365,000,000	24,078,000	70,000,000
Premium or discount on issuance of bonds	38,981,000	-	96,241,668	-	23,085,488
Proceeds from SBITA	-	-	-	-	-
Transfers out	(365,000,000)	(26,000,000)	(373,000,000)	(34,078,000)	(70,000,000)
Payments to bond refunding escrow agent	-	-	(270,822,336)	-	(102,745,079)
Other uses	-	-	(6,898)	-	-
<b>Total Other Financing Sources and (Uses)</b>	<u>337,161,000</u>	<u>17,552,903</u>	<u>360,672,076</u>	<u>14,098,584</u>	<u>71,171,261</u>
<b>Special Items</b>					
Sale of buildings	10,554,488	-	-	-	-
<b>Total Special Items</b>	<u>10,554,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ 208,698,092</u>	<u>\$ (117,985,481)</u>	<u>\$ 294,452,894</u>	<u>\$ 110,778,673</u>	<u>\$ (25,501,641)</u>

Source: Exhibit C-3 Statement of Revenues, Expenditures and Changes in Fund Balances - Audited Financial Statements

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 7**  
**Page 1 of 2**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>General Fund</b>					
Nonspendable	\$ 326,511	\$ 362,080	\$ 355,837	\$ 239,623	\$ 278,809
Assigned	18,007,922	30,600,000	75,212,696	6,590,481	35,116,000
Unassigned	242,585,320	288,732,832	191,712,705	229,183,001	233,080,926
<b>Total General Fund</b>	<u>260,919,753</u>	<u>319,694,912</u>	<u>267,281,238</u>	<u>236,013,105</u>	<u>268,475,735</u>
<b>All Other Governmental Funds</b>					
Nonspendable	-	-	-	4,997,128	6,032,381
Restricted for:					
Federal and state programs	25,882,018	24,702,683	21,547,089	12,134,889	8,838,141
Debt service	242,994,870	174,766,347	168,019,026	144,009,480	138,328,163
Construction	1,316,083,732	714,408,664	198,519,543	3,096,729	-
Committed	1,048,051	649,163	679,811	-	-
Assigned	-	-	-	-	-
Unassigned	(2,648)	-	-	(5,034,941)	(33,078,598)
<b>Total All Other Governmental Funds</b>	<u>1,586,006,023</u>	<u>914,526,857</u>	<u>388,765,469</u>	<u>159,203,285</u>	<u>120,120,087</u>
<b>Total Governmental Funds</b>	<u>\$ 1,846,925,776</u>	<u>\$ 1,234,221,769</u>	<u>\$ 656,046,707</u>	<u>\$ 395,216,390</u>	<u>\$ 388,595,822</u>

Source: Exhibit C-1 Balance Sheet - Governmental Funds - Audited Financial Statements.

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Modified Accrual Basis of Accounting)**  
**(Unaudited)**

**Table 7**  
**Page 2 of 2**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>General Fund</b>					
Nonspendable	\$ 495,665	\$ 217,232	\$ 229,374	\$ 1,380,727	\$ 8,325,234
Assigned	17,350,000	18,018,831	23,949,919	24,643,922	18,430,045
Unassigned	<u>270,476,533</u>	<u>266,212,861</u>	<u>277,410,128</u>	<u>266,242,369</u>	<u>190,967,649</u>
<b>Total General Fund</b>	<u>288,322,198</u>	<u>284,448,924</u>	<u>301,589,421</u>	<u>292,267,018</u>	<u>217,722,928</u>
<b>All Other Governmental Funds</b>					
Nonspendable	3,931,609	3,115,862	3,273,948	2,546,480	3,204,835
Restricted for:					
Federal and state programs	8,044,916	5,595,116	5,054,349	6,108,396	4,550,895
Debt service	138,542,231	135,026,176	142,926,713	137,670,940	48,169,616
Construction	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	293,707,853	95,664,637	188,991,765	-	-
Unassigned	-	-	-	(91,209,532)	(37,043,645)
<b>Total All Other Governmental Funds</b>	<u>444,226,609</u>	<u>239,401,791</u>	<u>340,246,775</u>	<u>55,116,284</u>	<u>18,881,701</u>
<b>Total Governmental Funds</b>	<u>\$ 732,548,807</u>	<u>\$ 523,850,715</u>	<u>\$ 641,836,196</u>	<u>\$ 347,383,302</u>	<u>\$ 236,604,629</u>

Source: Exhibit C-1 Balance Sheet - Governmental Funds - Audited Financial Statements.

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

*Table 8*  
*Page 1 of 2*

<b>Tax Roll for Fiscal Year</b>	<b>Tax Levy for the Fiscal Year</b>	<b>Net Tax Levy<sup>1</sup></b>	<b>Collections</b>	<b>Percentage of Net Tax Levy</b>	<b>Delinquent Taxes Collected<sup>2</sup></b>
2015	2014	\$ 922,356,681	\$ 913,315,124	99.02%	\$ 2,703,163
2016	2015	1,039,299,288	1,026,605,542	98.78%	(139,914)
2017	2016	1,183,195,146	1,165,479,352	98.50%	923,823
2018	2017	1,312,556,016	1,293,314,619	98.53%	580,687
2019	2018	1,448,894,898	1,428,456,017	98.59%	(4,768,672)
2020	2019	1,499,978,185	1,471,000,735	98.07%	306,582
2021	2020	1,569,931,903	1,541,476,929	98.19%	(4,177,237)
2022	2021	1,620,408,526	1,598,211,800	98.63%	(1,134,185)
2023	2022	1,813,621,975	1,769,300,263	97.56%	696,626
2024	2023	1,621,482,642	1,575,745,456	97.18%	

Source: Schedule of Delinquent Taxes Receivable - Audited Financial Statements

Note <sup>1</sup> : Percentages include both current year collections and delinquencies collected in the current year.

Note <sup>2</sup> : Collections in subsequent years is aggregated from the year after the tax levy.

Negative amounts represent refunds in excess of tax collections.

Note - Beginning 07/01/2016, the District changed to a 7/1 to 6/30 Fiscal Year.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
*(Unaudited)*

*Table 8*  
*Page 2 of 2*

<b>Tax Roll for Fiscal Year</b>	<b>Total Taxes Collected</b>	<b>Total Collected as a Percent of Current Tax Levy</b>	<b>Current and Prior Years Outstanding Delinquent Taxes</b>	<b>Outstanding Delinquent Taxes as a Percent of Tax Levy</b>
2015	\$ 916,018,287	99.31%	\$ 34,982,886	3.79%
2016	1,026,465,628	98.77%	35,252,114	3.39%
2017	1,166,403,175	98.58%	39,892,101	3.37%
2018	1,293,895,306	98.58%	41,822,675	3.19%
2019	1,423,687,345	98.26%	45,439,060	3.14%
2020	1,471,307,317	98.09%	51,723,580	3.45%
2021	1,537,299,692	97.92%	55,142,819	3.51%
2022	1,597,077,615	98.56%	38,855,610	2.40%
2023	1,769,300,263	97.56%	46,456,534	2.56%
2024	1,575,745,456	97.18%		

Source: Schedule of Delinquent Taxes Receivable - Audited Financial Statements

Note - Beginning 07/01/2016, the District changed to a 7/1 to 6/30 Fiscal Year.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

*Table 9*

Tax Roll for Fiscal Year	Real Property		Total Taxable Assessed Value	Change Over		Total Direct Tax Rate
	Total Real Property	Personal Property		Previous Years in Dollars	Change Over Previous Year	
2015	\$ 70,374,263,799	\$ 5,228,742,840	\$ 75,603,006,639	\$ 8,253,833,129	12.26%	\$ 1.2200
2016	81,013,706,056	5,450,460,999	86,464,167,055	10,861,160,416	14.37%	1.2020
2017	93,691,069,403	5,570,268,349	99,261,337,752	12,797,170,697	14.80%	1.1920
2018	104,244,836,128	5,868,923,604	110,113,759,732	10,852,421,980	10.93%	1.1920
2019	115,607,057,580	5,944,527,823	121,551,585,403	11,437,825,671	10.39%	1.1920
2020	127,525,790,518	6,162,104,758	133,687,895,276	12,136,309,873	9.98%	1.1220
2021	136,092,529,046	6,279,095,421	142,371,624,467	8,683,729,191	6.50%	1.1027
2022	146,641,826,625	5,982,127,976	152,623,954,601	10,252,330,134	7.20%	1.0617
2023	175,664,296,003	6,316,636,668	181,980,932,671	29,356,978,070	19.23%	0.9966
2024	181,358,671,323	7,295,504,593	188,654,175,916	6,673,243,245	3.67%	0.8595

Source: Travis County Appraisal District - Adjusted Certified Totals.

Note: Assessed Value is 100% of estimated actual value.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF TAX RATE DISTRIBUTION PER \$100 VALUATION**  
**LAST TEN FISCAL YEARS**

*Table 10*

<u>Fiscal Year<sup>1</sup></u>	<u>Maintenance</u>	<u>Debt Service</u>	<u>Total Tax Rate</u>
2015	\$ 1.0790	\$ 0.1430	\$ 1.2220
2016	1.0790	0.1230	1.2020
2017	1.0790	0.1130	1.1920
2018	1.0790	0.1130	1.1920
2019	1.0790	0.1130	1.1920
2020	1.0090	0.1130	1.1220
2021	0.9897	0.1130	1.1027
2022	0.9487	0.1130	1.0617
2023	0.8836	0.1130	0.9966
2024	0.7365	0.1230	0.8595

Source: Exhibit J-1 Schedule of Delinquent Taxes Receivable - Audited Financial Statements

Note<sup>1</sup> House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016. The Schedule of Delinquent Taxes Receivable is reported for twelve months to comply with TEA requirements.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
*(Unaudited)*

*Table 11*  
*Page 1 of 2*

<b>Fiscal Year</b>	<b>Assessed Value for School Tax Purposes</b>	<b>Assessment Ratio</b>	<b>Gross Bonded Debt</b>	<b>Amounts Available for Retirement of Bonds</b>	<b>Net Bonded Debt Outstanding at Year End</b>
2015	\$ 75,603,006,639	100%	\$ 856,887,935	\$ 48,169,616	\$ 808,718,319
2016	86,464,167,055	100%	876,165,157	137,670,940	738,494,217
2017	99,261,337,752	100%	1,183,162,470	142,926,713	1,040,235,757
2018	110,113,759,732	100%	1,103,686,465	135,026,176	968,660,289
2019	121,551,585,403	100%	1,359,385,880	138,542,231	1,220,843,649
2020	133,687,895,276	100%	1,259,752,262	138,328,163	1,121,424,099
2021	142,371,624,467	100%	1,459,575,406	121,983,613	1,337,591,793
2022	152,623,954,601	100%	1,788,749,899	141,245,732	1,647,504,167
2023	181,980,932,671	100%	2,236,514,406	141,271,044	2,095,243,362
2024	188,654,175,916	100%	2,870,910,021	204,528,914	2,666,381,107

Sources: Travis County Appraisal District 2023 Certified Totals  
 Audited financial reports, Notes to the Financial Statements; Exhibit J-1  
 Estimated Personal Income Travis County: U. S. Bureau of Economic Analysis  
 Estimated population for Travis County: City of Austin

Note <sup>1</sup>: Information is based on data for Travis County, data specific to District boundaries is not available.

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.



**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**RATIOS OF NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
*(Unaudited)*

*Table 11*  
*Page 2 of 2*

<b>Fiscal Year</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Estimated Population<sup>1</sup></b>	<b>Per Capita Income</b>	<b>Personal Income</b>	<b>Debt as a Percentage of Personal Income<sup>1</sup></b>	<b>Net Bonded Debt Per Capita</b>	<b>Taxable Assessed Value Per Capita</b>
2015	1.07%	1,173,051	\$ 58,537	\$ 68,666,432,000	1.18%	\$ 689	\$ 64,450
2016	0.85%	1,209,415	58,210	70,400,054,000	1.05%	611	71,493
2017	1.05%	1,242,674	61,405	76,306,161,000	1.36%	837	79,877
2018	0.88%	1,273,741	66,179	84,294,574,000	1.15%	760	86,449
2019	1.00%	1,269,667	73,299	93,065,032,000	1.31%	962	95,735
2020	0.84%	1,296,100	73,982	95,888,612,000	1.17%	865	103,146
2021	0.94%	1,305,154	81,708	106,640,894,000	1.25%	1,025	109,084
2022	1.08%	1,330,438	86,590	115,202,943,075	1.43%	1,238	114,717
2023	1.15%	1,356,211	91,765	124,452,427,163	1.68%	1,545	134,183
2024	1.41%	1,466,777	59,964	87,953,816,028	3.03%	1,818	128,618

Sources: Travis County Appraisal District 2023 Certified Totals  
 Audited financial reports, Notes to the Financial Statements; Exhibit J-1  
 Estimated Personal Income Travis County: U. S. Bureau of Economic Analysis  
 Estimated population for Travis County: City of Austin

Note <sup>1</sup>: Information is based on data for Travis County, data specific to District boundaries is not available.

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
*(Per \$100 of Assessed Value)*  
**LAST TEN FISCAL YEARS**  
*(Unaudited)*

*Table 12*  
*Page 1 of 2*

<b>Taxing Entity</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Austin CCD	\$ 0.09860	\$ 0.09870	\$ 0.09490	\$ 0.10580	\$ 0.10490
Austin, City of	0.44580	0.46270	0.50270	0.53350	0.44310
Shady Hollow MUD	0.08820	0.09280	0.05000	0.11000	0.11000
Sunfield MUD # 1	0.90000	0.90000	0.90000	0.90000	0.90000
Travis Co	0.30466	0.31824	0.49460	0.37436	0.36929
Travis Co ESD # 3	0.04000	0.04500	0.09640	0.07900	0.08000
Travis Co Healthcare District	0.10069	0.09868	0.12900	0.11030	0.10557
Travis Co MUD # 3	0.39200	0.43050	0.50000	0.46950	0.46950
Travis Co MUD # 4	0.72000	0.72000	0.72960	0.72960	0.72960
Travis Co MUD # 5	0.45860	0.49150	0.81200	0.57900	0.58000
Travis Co MUD # 6	0.42300	0.45450	0.47100	0.46460	0.46460
Travis Co MUD # 8	0.48550	0.53350	0.72130	0.63000	0.68000

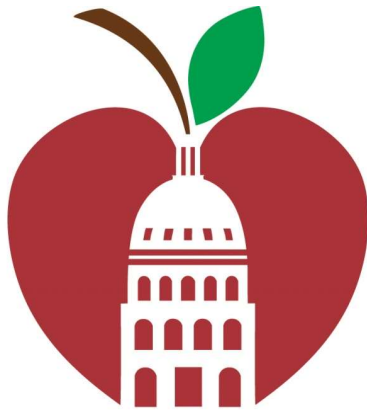
Source: Travis County Appraisal District

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
*(Per \$100 of Assessed Value)*  
**LAST TEN FISCAL YEARS**  
*(Unaudited)*

*Table 12*  
*Page 2 of 2*

<b>Taxing Entity</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Austin CCD	\$ 0.10480	\$ 0.10080	\$ 0.10080	\$ 0.10200	\$ 0.10050
Austin, City of	0.44030	0.44480	0.44480	0.44180	0.45890
Shady Hollow MUD	0.02000	0.04770	0.04770	0.03800	0.04890
Sunfield MUD # 1	0.90000	0.90000	0.90000	0.90000	0.90000
Travis Co	0.35420	0.36900	0.36900	0.38380	0.41690
Travis Co ESD # 3	0.09750	0.10000	0.10000	0.10000	0.09000
Travis Co Healthcare District	0.10522	0.10739	0.10739	0.11054	0.11778
Travis Co MUD # 3	0.47520	0.48150	0.48150	0.48150	0.48250
Travis Co MUD # 4	0.72960	0.72960	0.72960	0.72960	0.72960
Travis Co MUD # 5	0.59000	0.60300	0.69750	0.69750	0.74280
Travis Co MUD # 6	0.46460	0.48480	0.46000	0.46000	0.46000
Travis Co MUD # 8	0.71450	0.71450	0.71450	0.71450	0.71450

Source: Travis County Appraisal District



**AUSTIN**  
Independent School District

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**COMPUTATION OF ESTIMATED DIRECT AND OVERLAPPING DEBT**  
**June 30, 2024**  
**(Unaudited)**

**Table 13**

<b>Taxing Body</b>	<b>Net Debt Amount</b>	<b>As of</b>	<b>Percent Overlapping<sup>1</sup></b>	<b>Amount Overlapping</b>
Austin CCD	\$ 562,445,000	6/30/24	52.99%	\$ 298,039,606
Austin, City of	1,684,570,000	6/30/24	75.69%	1,275,051,033
Bee Cave, City of	2,040,000	6/30/24	0.07%	1,428
Rollingwood, City of	15,810,000	6/30/24	0.03%	4,743
Sunfield MUD # 1	54,209,880	6/30/24	0.00%	-
Travis Co	1,099,010,000	6/30/24	58.31%	640,832,731
Travis Co ESD # 3	165,000	6/30/24	97.73%	161,255
Travis Co ESD # 6	930,000	6/30/24	0.02%	186
Travis Co ESD # 9	120,000	6/30/24	0.03%	36
Travis Co Healthcare Dst	165,705,000	6/30/24	58.31%	96,622,586
Travis Co MUD # 3	33,849,993	6/30/24	100.00%	33,849,993
Travis Co MUD # 4	8,034,941	6/30/24	100.00%	8,034,941
Travis Co MUD # 5	22,044,962	6/30/24	100.00%	22,044,962
Travis Co MUD # 6	6,197,285	6/30/24	100.00%	6,197,285
Travis Co MUD # 7	58,788	6/30/24	2.38%	1,399
Travis Co MUD # 8	9,494,714	6/30/24	100.00%	9,494,714
Travis Co MUD # 9	146,970	6/30/24	65.57%	96,368
Travis Co WC&ID # 10	37,230,000	6/30/24	0.00%	-
West Lake Hills, City of	31,985,000	6/30/24	0.09%	28,787
<b>Total Net Overlapping Debt</b>				<b>2,390,462,050</b>
Austin Independent School District		6/30/24		<b>2,877,228,767</b>
<b>Total Direct and Overlapping Debt</b>				<b>\$ 5,267,690,817</b>

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

**Table 14**  
**Page 1 of 2**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Taxable Assessed Value	\$ 188,654,175,916	\$ 181,980,932,671	\$ 152,623,954,601	\$ 142,371,624,467	\$ 133,687,895,276
Legal Debt Limit - Maximum Tax Rate <sup>A</sup>	0.50	0.50	0.50	0.50	0.50
<b>Legal Debt Limit - Maximum Principal and Interest <sup>A</sup></b>	<u>\$ 943,270,880</u>	<u>\$ 909,904,663</u>	<u>\$ 763,119,773</u>	<u>\$ 711,858,122</u>	<u>\$ 668,439,476</u>
Total Principal Payments <sup>B</sup>	\$ 103,467,634	\$ 98,507,633	\$ 87,289,965	\$ 85,220,704	\$ 84,479,556
Total Interest Payments <sup>B</sup>	85,339,737	64,024,956	59,818,516	53,506,265	51,947,875
<b>Total Principal and Interest Applicable to Debt Limit</b>	<u>\$ 188,807,371</u>	<u>\$ 162,532,589</u>	<u>\$ 147,108,481</u>	<u>\$ 138,726,969</u>	<u>\$ 136,427,431</u>
Legal Debt Margin	754,463,509	747,372,074	616,011,292	573,131,153	532,012,045
Legal Debt Margin to the Legal Debt Limit	79.98%	82.14%	80.72%	80.51%	79.59%
Total Principal and Interest Applicable to Debt Limit as a Percentage of Debt Limit	20.02%	17.86%	19.28%	19.49%	20.41%

Sources: Travis County Appraisal District, 2023 Certified Totals

Note <sup>A</sup>: Per Section 45.0031 of the Texas Education Code, the District has to have a projected ability to pay the principal and interest on the bonds from a tax at a rate not to exceed \$0.50 per \$100 valuation.

Note <sup>B</sup>: Principal and interest payments for bonded indebtedness within the Debt Service Fund. See Table 15.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

**Table 14**  
**Page 2 of 2**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Taxable Assessed Value	\$ 121,551,585,403	\$ 110,113,759,732	\$ 99,261,337,752	\$ 86,464,167,055	\$ 75,603,006,639
Legal Debt Limit - Maximum Tax Rate <sup>A</sup>	0.50	0.50	0.50	0.50	0.50
<b>Legal Debt Limit - Maximum Principal and Interest <sup>A</sup></b>	<u>\$ 607,757,927</u>	<u>\$ 550,568,799</u>	<u>\$ 496,306,689</u>	<u>\$ 432,320,835</u>	<u>\$ 378,015,033</u>
Total Principal Payments <sup>B</sup>	\$ 66,897,633	\$ 65,497,634	\$ 71,025,285	\$ 152,633	\$ 67,177,633
Total Interest Payments <sup>B</sup>	43,372,754	42,675,347	37,128,113	17,945,056	36,485,920
<b>Total Principal and Interest Applicable to Debt Limit</b>	<u>\$ 110,270,387</u>	<u>\$ 108,172,981</u>	<u>\$ 108,153,398</u>	<u>\$ 18,097,689</u>	<u>\$ 103,663,553</u>
Legal Debt Margin	497,487,540	442,395,818	388,153,291	414,223,146	274,351,480
Legal Debt Margin to the Legal Debt Limit	81.86%	80.35%	78.21%	95.81%	72.58%
Total Principal and Interest Applicable to Debt Limit as a Percentage of Debt Limit	18.14%	19.65%	21.79%	4.19%	27.42%

Sources: Travis County Appraisal District, 2023 Certified Totals

Note <sup>A</sup>: Per Section 45.0031 of the Texas Education Code, the District has to have a projected ability to pay the principal and interest on the bonds from a tax at a rate from a tax at a rate not to exceed \$0.50 per \$100 valuation.

Note <sup>B</sup>: Principal and interest payments for bonded indebtedness within the Debt Service Fund. See Table 15.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**

*Table 15*

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL EXPENDITURES  
LAST TEN FISCAL YEARS  
(Unaudited)**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Bonded Debt Expenditures</b>	<b>Total Non-Capital Expenditures</b>	<b>Ratio of Total Bonded Debt Service Expenditures to Total Non-Capital</b>
2015	\$ 67,177,633	\$ 36,485,920	\$ 103,663,553	\$ 1,138,073,545	9.11%
2016	152,633	17,945,056	18,097,689	1,053,815,351	1.72%
2017	71,025,285	37,128,113	108,153,398	1,386,390,289	7.80%
2018	65,497,634	42,675,347	108,172,981	1,529,075,328	7.07%
2019	66,897,633	43,372,754	110,270,387	1,660,055,579	6.64%
2020	84,479,556	51,947,875	136,427,431	1,680,404,120	8.12%
2021	85,220,704	53,506,265	138,726,969	1,801,863,255	7.70%
2022	87,052,586	59,876,568	146,929,154	1,881,793,264	7.81%
2023	98,507,633	64,024,956	162,532,589	2,059,122,599	7.89%
2024	103,467,634	85,339,737	188,807,371	1,936,554,996	9.75%

Source: Audited Financial Statements  
Statement of Revenues, Expenditures and Changes in Fund Balances - Exhibit C-3  
Principal and Interest breakout from Internal Accounting System



**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

**Table 16**

Fiscal Year <sup>2</sup>	Tax Roll Year	General				SBITA		Total Outstanding Debt		Total Outstanding Debt as a Percentage of Personal Income
		Obligation Bonds	Leases	Payable	Loan Payable	Debt	Personal Income <sup>1</sup>			
2015	2014	\$ 856,887,935	\$ -	\$ -	\$ 3,624,351	\$ 860,512,286	\$ 68,666,432,000	1.25%		
2016	2015	876,165,157	-	-	3,335,298	879,500,455	70,400,054,000	1.25%		
2017	2016	1,183,162,470	-	-	2,954,142	1,186,116,612	76,306,161,000	1.55%		
2018	2017	1,103,686,465	-	-	2,547,174	1,106,233,639	84,294,574,000	1.31%		
2019	2018	1,359,385,880	-	-	2,147,399	1,361,533,279	93,065,032,000	1.46%		
2020	2019	1,259,752,262	-	-	1,752,489	1,261,504,751	95,888,612,000	1.32%		
2021	2020	1,459,575,406	-	-	1,345,600	1,460,921,006	106,640,894,000	1.37%		
2022	2021	1,788,749,899	2,597,105	6,458,373	926,364	1,798,731,741	115,202,943,075	1.56%		
2023	2022	2,236,514,406	1,916,305	3,048,863	672,629	2,242,152,203	124,452,427,163	1.80%		
2024	2023	2,870,910,021	1,273,777	4,704,885	340,084	2,877,228,767	87,953,816,028	3.27%		

Sources: Note A - GO bonds, net of premium/ discounts, and SECO loan as per Note 7, audited financial statements.  
 Note B - Leases and SBITA as per Note 8 and 9, respectively, audited financial statements  
 Note C - Personal Income Table 11 ACFR/ BEA Bearfacts

Note <sup>1</sup>: Information is based on data for Travis County, data specific to District boundaries is not available.

Note <sup>2</sup>: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June : fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. F on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**CLASSIFICATION OF TOTAL ASSESSED VALUE**  
**LAST FOUR FISCAL YEARS**  
**(Unaudited)**

**Table 17**

	Market Value Fiscal Year 2024		Market Value Fiscal Year 2023		Market Value Fiscal Year 2022		Market Value Fiscal Year 2021		Market Value Fiscal Year 2020	
Real Residential - Single Family	\$ 129,970,990,854	47.71%	\$ 129,008,710,368	50.84%	\$ 86,225,283,098	45.01%	\$ 74,059,669,228	42.06%	\$ 72,596,638,395	43.
Real Residential - Multi Family	41,571,342,883	15.26%	37,845,424,452	14.91%	28,926,683,069	15.10%	27,078,172,143	15.38%	24,972,607,042	15.
Real Vacant Platted Lots/ Tracts	2,537,204,600	0.93%	2,277,389,129	0.90%	1,766,962,878	0.92%	1,757,309,472	1.00%	1,659,796,634	1.0
Real Acreage ( Land Only)	1,137,787,022	0.42%	1,010,366,730	0.40%	392,816,724	0.21%	302,209,336	0.17%	328,711,358	0.2
Real, Farm & Ranch Improvements	65,979	0.00%	2,659,603	0.00%	299,770,558	0.16%	297,872,421	0.17%	278,661,427	0.1
Real Commercial Industrial	50,358,752,271	18.49%	49,060,502,748	19.33%	43,364,379,765	22.64%	42,255,174,805	24.00%	38,572,612,343	23.
Real & Intangible Personal - Utilities	629,799,232	0.23%	594,147,427	0.23%	610,116,444	0.32%	574,135,803	0.33%	543,706,301	0.3
Tangible Personal Business	7,217,463,408	2.65%	5,986,800,694	2.36%	5,045,925,200	2.63%	5,371,778,787	3.05%	5,295,917,764	3.1
Tangible Personal Other	112,293,999	0.04%	112,888,238	0.04%	52,475,679	0.03%	51,485,681	0.03%	51,110,891	0.0
Inventory	842,988,021	0.31%	627,648,512	0.25%	668,900,670	0.35%	740,315,796	0.42%	930,178,590	0.5
Other ( Exempt)	38,026,895,033	13.96%	27,235,905,057	10.73%	24,210,494,094	12.64%	23,585,727,898	13.40%	20,965,543,102	12.
<b>Total Market Value</b>	<b>272,405,583,302</b>	<b>100.00%</b>	<b>253,762,442,958</b>	<b>100.00%</b>	<b>191,563,808,179</b>	<b>100.00%</b>	<b>176,073,851,370</b>	<b>100.00%</b>	<b>166,195,483,847</b>	<b>100</b>
<b>Less Exemptions:</b>										
Agricultural Valuation	652,400,093		563,038,359		389,982,088		299,787,391		325,264,561	
Homestead Cap	21,586,508,393		28,719,819,925		5,480,948,730		1,343,157,011		2,830,809,692	
Homestead	12,715,416,825		4,710,519,167		2,896,588,206		2,959,338,671		2,906,106,007	
Over 65	1,329,653,181		1,251,044,059		1,227,817,802		1,226,947,958		1,199,533,321	
Disabled Persons & Veterans	527,776,102		493,679,384		452,471,029		418,757,126		386,912,511	
Exempt Property	38,939,360,182		28,010,382,035		23,955,122,719		23,454,227,478		20,692,429,714	
Prorated Exempt Property	301,607,268		101,561,953		160,224,887		78,335,616		229,637,663	
Historical	325,992,858		649,882,212		303,519,912		291,148,724		293,252,223	
Low Income Housing	254,916,599		159,108,185		90,805,914		51,916,556		43,008,723	
Pollution Control	20,105,253		18,908,397		23,386,648		24,601,359		25,283,467	
Leased Vehicles	-		-		1,356,340		645,662		326,930	
Solar	50,087,209		52,869,253		25,403,317		21094346		20676977	
<b>Total Exemptions</b>	<b>76,703,823,963</b>		<b>64,730,812,929</b>		<b>35,007,627,592</b>		<b>30,169,957,898</b>		<b>28,953,241,789</b>	
<b>Less:</b>										
Freeze Taxable Adjustment	17,821,832,986		16,671,119,126		15,255,051,961		13,706,802,684		12,854,344,851	
Transfer Adjustment	-		-		-		437,267		194,833	
<b>Total Freeze and Transfer Adjustment</b>	<b>17,821,832,986</b>		<b>16,671,119,126</b>		<b>15,255,051,961</b>		<b>13,707,239,951</b>		<b>12,854,539,684</b>	
<b>Appraised Value for School Tax Purpose</b>	<b>\$ 177,879,926,353</b>		<b>\$ 172,360,510,903</b>		<b>\$ 141,301,128,626</b>		<b>\$ 132,196,653,521</b>		<b>\$ 124,387,702,374</b>	

Source: Travis County Appraisal District - 2023 Certified Totals

**AUSTIN INDEPENDENT SCHOOL DISTRICT**

**PRINCIPAL TAXPAYERS**

**CURRENT YEAR AND NINE YEARS AGO**

**(Unaudited)**

*Table 18*

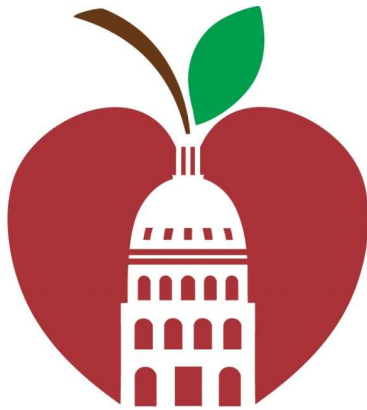
**Fiscal Year Ended June 30, 2024**

<b>Principal Taxpayers</b>	<b>Type of Property</b>	<b>Taxable Assessed Valuation</b>	<b>Percent of Taxable Assessed Valuation to Total Assessed Taxable Valuation</b>
Columbia/St. David's Health Care	Hospital	\$ 706,770,434	0.36%
110 E 2nd Series	Hotel/Motel	437,823,880	0.22%
Oracle America Inc.	Technology	423,234,378	0.22%
Waller Creek Eleven LTD	Hotel/Motel	415,497,000	0.21%
University of Texas	Commercial Land	399,198,478	0.20%
Alpine Guadalupe LLC	Apartments	385,835,636	0.20%
Green Water Block 185 LLC	Office Buildings	355,519,640	0.18%
Capital Metropolitan TA	Recreational	341,395,487	0.17%
Domain Retail Property Owner LP	Shopping Center	338,405,680	0.17%
CSHV-401 Congress LLC	Office Buildings	335,585,300	0.17%
<b>Total Ten Principal Taxpayers</b>		<b>\$ 4,139,265,913</b>	<b>2.12%</b>
<b>Total Taxable Assessed Valuation Austin ISD</b>		<b>\$ 195,491,526,049</b>	

**Fiscal Year Ended August 31, 2015**

<b>Principal Taxpayers</b>	<b>Type of Property</b>	<b>Taxable Assessed Valuation</b>	<b>Percent of Taxable Assessed Valuation to Total Assessed Taxable Valuation</b>
Columbia/St. David's Health Care	Health Care	\$ 503,060,173	0.67%
PKY-San Jacinto Center LLC	Real Estate	307,829,941	0.41%
Freescale Semiconductor	Manufacturing	307,678,698	0.41%
IBM Corporation	Technology	252,365,609	0.33%
CSHV-401 Congress LLC	Real Estate	251,256,450	0.33%
Finley Company	Real Estate	242,917,079	0.32%
CSHV-300 West 6th Street LLC	Real Estate	206,800,000	0.27%
7171 South Parkway Holdings LLP	Real Estate	195,213,954	0.26%
H.E. Butt Grocery Co.	Grocery	189,634,859	0.25%
Domain Retail Property Owner LP	Real Estate	172,040,597	0.23%
<b>Total Ten Principal Taxpayers</b>		<b>\$ 2,628,797,360</b>	<b>3.48%</b>
<b>Total Taxable Assessed Valuation Austin ISD</b>		<b>\$ 75,479,270,096</b>	

Source: Travis County Central Appraisal District  
TY Reports 2015 and 2024



**AUSTIN**  
Independent School District

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**PROPERTY VALUE AND CONSTRUCTION WITHIN DISTRICT**  
**LAST TEN FISCAL YEARS**  
*(Unaudited)*

*Table 19*

<b>Fiscal Year</b>	<b>Commercial</b>	<b>Non-Commercial</b>	<b>Total Estimated Market Value</b>	<b>New Construction</b>
2015	\$ 19,159,336,404	\$ 73,269,300,589	\$ 92,428,636,993	\$ 1,458,288,800
2016	23,254,595,435	86,174,022,073	109,428,617,508	2,584,407,873
2017	28,020,306,850	98,148,155,370	126,168,462,220	2,099,224,527
2018	31,715,112,721	107,390,470,490	139,105,583,211	2,350,019,590
2019	35,658,467,347	116,668,084,962	152,326,552,309	2,605,433,802
2020	38,939,904,960	127,255,578,887	166,195,483,847	3,022,359,525
2021	42,829,310,608	133,244,540,762	176,073,851,370	2,875,985,210
2022	43,974,496,209	147,589,311,969	191,563,808,178	3,812,628,877
2023	49,654,650,175	204,107,792,783	253,762,442,958	2,374,194,595
2024	50,988,534,246	221,468,164,815	272,456,699,061	2,119,764,248

Source: Travis County Appraisal District  
2023 Certified Totals

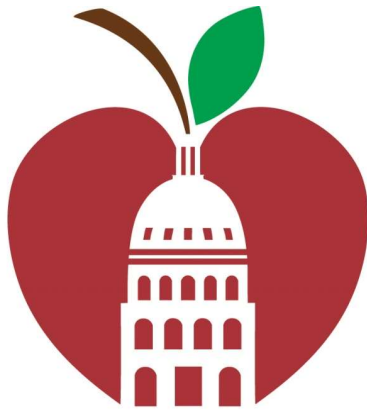
**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**PER STUDENT CALCULATIONS (GENERAL FUND ONLY)**  
**BASED ON REVENUES AND EXPENDITURES**  
**LAST FIVE FISCAL YEARS**  
**(Unaudited)**

**Table 20**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Beginning Fund Equity</b>	\$ 319,694,912	\$ 267,281,238	\$ 236,013,105	\$ 268,475,735	\$ 288,322,198
Revenues					
From Ad Valorem Taxes	1,352,095,862	1,569,620,568	1,425,287,718	1,403,228,155	1,341,437,239
% of Total Revenue	89.77%	90.04%	91.52%	92.42%	94.32%
From State and Federal Funds	102,769,551	123,973,004	112,143,830	71,452,865	58,076,608
% of Total Revenue	6.82%	7.11%	7.20%	4.71%	4.08%
From Other Local Sources	\$ 51,389,779	\$ 49,712,906	19,902,154	43,525,781	22,666,235
% of Total Revenue	3.41%	2.85%	1.28%	2.87%	1.59%
	<u>1,506,255,192</u>	<u>1,743,306,478</u>	<u>1,557,333,702</u>	<u>1,518,206,801</u>	<u>1,422,180,082</u>
<b>Total Expenditures</b>	1,565,226,245	1,691,137,818	1,525,543,103	1,548,357,485	1,437,962,218
Net Transfers and Other Increases (Decreases) to Fund Equity	195,894	245,014	(185,228)	(2,311,946)	(4,064,327)
Prior Period Adjustment	-	-	(337,238)	-	-
<b>Ending Fund Equity</b>	<u>\$ 260,919,753</u>	<u>\$ 319,694,912</u>	<u>\$ 267,281,238</u>	<u>\$ 236,013,105</u>	<u>\$ 268,475,735</u>
<b>Per Student Calculations:</b>					
Assessed Valuation Per Student	<u>\$ 2,969,996</u>	<u>\$ 2,060,545</u>	<u>\$ 2,141,270</u>	<u>\$ 1,922,693</u>	<u>\$ 1,678,443</u>
Ad Valorem Tax Revenues Per Student	\$ 21,286	\$ 22,891	\$ 21,601	\$ 20,409	\$ 18,101
State and Federal Funds Per Student	1,618	1,808	1,700	1,039	784
Other Local Sources Per Student	809	725	302	633	306
<b>Total Revenue Per Student</b>	<u>\$ 23,713</u>	<u>\$ 25,424</u>	<u>\$ 23,602</u>	<u>\$ 22,081</u>	<u>\$ 19,190</u>
<b>Total Expenditures Per Student</b>	<u>\$ 24,641</u>	<u>\$ 24,664</u>	<u>\$ 23,120</u>	<u>\$ 22,520</u>	<u>\$ 19,403</u>
<b>Average Daily Attendance</b>	63,520	68,568	65,983	68,756	74,109

Sources: Statement of Revenues, Expenditures, and Changes in Fund Balance General Fund only - Audited  
Financial Statements Management's Discussion and Analysis (Economic Factors)

Note: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.



**AUSTIN**  
Independent School District

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

**Table 21**

<b>Fiscal Year<sup>2</sup></b>	<b>Estimated</b>		<b>Personal Income</b>	<b>Peak Enrollment</b>	<b>Average Daily</b>	
	<b>Population<sup>1</sup></b>	<b>Per Capita Income</b>			<b>Attendance</b>	<b>District Employees</b>
2015	1,173,051	\$ 58,537	\$ 68,666,432,000	84,191	77,359	11,478
2016	1,209,415	58,210	70,400,054,000	83,270	76,454	11,568
2017	1,242,674	61,405	76,306,161,000	82,766	75,397	11,447
2018	1,273,741	66,179	84,294,574,000	81,346	73,906	11,381
2019	1,269,667	73,299	93,065,032,000	79,985	72,633	11,101
2020	1,296,100	73,982	95,888,612,000	79,729	74,109	11,006
2021	1,305,154	81,708	106,640,894,000	75,072	68,756	12,003
2022	1,330,438	86,590	115,202,943,075	80,362	65,983	11,691
2023	1,356,211	91,765	124,452,427,163	79,796	68,568	11,487
2024	1,466,777	59,964	87,953,816,028	72,830	63,520	11,924

Sources: Peak Enrollment and District Employees: Austin ISD Management Information Systems, Texas Education Agency

Average Daily Attendance: PEIMS

Estimated Personal Income: Bureau of Economic Analysis, Travis County

Estimated Population: City of Austin

Note <sup>1</sup>: Information is based on data for Austin-Round Rock MSA and Travis County, data specific to District boundaries is not available.

Note <sup>2</sup>: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.



**AUSTIN INDEPENDENT SCHOOL DISTRICT**

**PRINCIPAL EMPLOYERS**

**CURRENT AND NINE YEARS AGO**

**(Unaudited)**

**Table 22**

<u>Company Name</u>	<u>Product or Service</u>	<u>Rank</u>	<u>2024 Number of Employees (1)</u>	<u>Percent of MSA Total (3)</u>	<u>Rank</u>	<u>2015 Number of Employees (2)</u>	<u>Percent of MSA Total (2)</u>
The State of Texas	Government	1	69,777	4.76%	1	63,511	5.41%
H-E-B	Retailer	2	24,161	1.65%		-	0.00%
University of Texas at Austin	Higher Education	3	23,900	1.63%	2	14,079	1.20%
Tesla	Electronic Motor Cars	4	22,777	1.55%		-	0.00%
City of Austin	Government	5	15,427	1.05%	4	12,580	1.07%
Federal Government	Government	6	14,200	0.97%	5	12,482	1.06%
Dell Technologies	Technology	7	14,030	0.96%	3	13,000	1.11%
Ascension Seton	Healthcare	8	13,807	0.94%	7	10,945	0.93%
St. David's HealthCare Partnership	Healthcare	9	12,191	0.83%	8	8,369	0.71%
Austin Independent School District	Education	10	11,924	0.81%	6	12,053	1.03%
IBM Corporation	Technology		-	-	9	6,000	0.51%
Internal Revenue Service	Government		-	-	10	5,911	0.50%
			<u>222,194</u>	<u>15.15%</u>		<u>158,930</u>	<u>13.55%</u>

<sup>2</sup>Metropolitan Statistical Area (MSA) 2015 1,173,051

<sup>3</sup>Metropolitan Statistical Area (MSA) 2024 1,466,777

(1) Source: The List: Largest Austin Area Employers - Austin Business Journal, Austin Chamber of Commerce, Federal Reserve Bank of St. Louis

(2) Source: Austin Independent School District ACFR 2015

(3) Source: City of Austin

Texas Municipal Advisory Council

**AUSTIN INDEPENDENT SCHOOL DISTRICT**

**OPERATING STATISTICS  
LAST TEN FISCAL YEARS <sup>1</sup>  
(Unaudited)**

**Table 23**

<b>Fiscal Year<sup>3</sup></b>	<b>Total General Fund Expenditures<sup>1</sup></b>	<b>Average Daily Attendance<sup>2</sup></b>	<b>Per Pupil Costs</b>
2015	\$ 909,316,514	77,359	\$ 11,755
2016	928,283,780	75,397	12,312
2017	1,172,088,846	75,397	15,546
2018	1,311,455,756	73,906	17,745
2019	1,430,372,749	72,633	19,693
2020	1,437,926,218	79,729	18,035
2021	1,548,357,485	68,756	22,520
2022	1,525,543,103	65,983	23,120
2023	1,691,137,818	68,568	24,664
2024	1,565,226,245	63,520	24,641

<b>Fiscal Year<sup>3</sup></b>	<b>Total Governmental Funds Expenditures<sup>1</sup></b>	<b>Average Daily Attendance<sup>2</sup></b>	<b>Per Pupil Costs</b>
2015	\$ 1,238,279,320	77,359	\$ 16,007
2016	1,134,940,979	75,937	14,946
2017	1,479,290,862	75,397	19,620
2018	1,669,588,400	73,906	22,591
2019	1,842,326,699	72,633	25,365
2020	2,047,175,177	79,729	25,677
2021	2,098,552,599	68,756	30,522
2022	2,119,507,425	65,983	32,122
2023	2,194,951,077	68,568	32,011
2024	2,148,187,767	63,520	33,819

Source: <sup>1</sup> Statement of Revenues, Expenditures and Changes in Fund Balances -- Audited Financial Reports

<sup>2</sup> School District and Education Service Center (ESC) Average Daily Attendance (ADA) Reports from TEA web site

Note <sup>3</sup>: House Bill 98 enacted by the 76th Legislature of the state of Texas allowed school districts to change their fiscal year-end from August 31 to June 30 beginning with the 2001-2002 fiscal year. The District elected to take advantage of this opportunity and chose to change its fiscal year beginning with the 2015-2016 reporting period. Fiscal years 2015 and prior ended on August 31; however, for 2016, the fiscal period consisted of the ten-month period of September 1, 2015 through June 30, 2016.

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF INSURANCE AND SURETY BONDS IN FORCE**  
**June 30, 2024**  
**(Unaudited)**

**Table 24**  
**Page 1 of 2**

Company	Agency	Policy #	Coverage Type	Policy per Occurrence Limits	Deductible		
Multiple Layers - see MISC 22-23 CPPR Property Schematics-Austin ISD.xls for breakdown	HUB	Various	Building & contents (includes portables, AISD video equip van)	\$ 3,138,069,576 coverage limit \$300 million per occurrence	* \$ 1M all perils *\$10,000 equip breakdown *\$25,000 portables	07/01/2023 - 07/01/2024	\$ 5,951,749
Travelers	HUB	MME17W485927TIL23	Boiler and Machinery	\$100,000,000	\$25,000		
Selective	HUB	FLD1858622 (Mendez)	Flood	\$500K per occurrence	\$1,250 Building, \$1,250 Cont		
Selective	HUB	FLD1699912 (Ortega)	Flood	\$500K per occurrence	\$5,000 Building, \$5,000 Cont		
Selective	HUB	FLD1699967 (House Park)	Flood	\$250K per occurrence	\$5,000 Building, \$5,000 Cont		
Selective	HUB	FLD1858634 (Palm ES)	Flood	\$500K per occurrence	\$1,250 Building, \$1,250 Cont		
Selective	HUB	FLD1701205-Allen Elementary; FLD1700266-Head Start	FLOOD: ALC (4900 Gonzales St)	\$ 500K per occurrence	\$1,250 Building, \$1,250 Contents	11/20/2022--11/20/2023	\$ 9,924
Selective	HUB	FLD1700002	FLOOD: Govalle (3601 Govalle Ave., Main Bldg)	\$ 500K per occurrence	\$1,250 Building, \$1,250 Cont		
Selective	HUB	FLD1701269 Performing Arts; FLD1701386 South Annex; FLD1701340 Main Bldg, FLD1701431 Classrooms	FLOOD: Eastside Memorial HS (1012 Arthur Stiles)	\$ 500K per occurrence	\$1,250 Building, \$1,250 Contents	11/20/2022--11/20/2023	\$ 19,844
Selective	HUB	FLD1701614 Main Bldg; FLD1701444 Fine Arts; FLD1701504 Career Bldg.	FLOOD: Covington MS (3700 Convict Hill)	\$ 500K per occurrence	\$1,250 Building, \$1,250 Contents	11/20/2022--11/20/2023	\$ 14,886
The Hanover Insurance Group	HUB	BDC J443209 00	Crime protectin policy for Employee Dishonesty, Forgery/Alteration, Inside the Premises, Outside the Premises, Computer Hacking, Money Orders and Counterfeit Paper Cash, Loss of Clients' Property, Funds Transfer Fraud, Fraudulently Induced Transfer	\$1M for all except Loss of Clients' Property (\$3.6M)	\$ 50,000	07/01/2023 - 07/01/2024	\$ 21,737
Coalition Insurance Solutions, Inc.	HUB	C-4LS3-093730-CYBER-2003	Cybersecurity coverage for various types of attacks	up to \$ 1 million	\$ 5		
Underwriters at Lloyd's	HUB	B0507FTE230507	Terrorism	\$100,000,000	\$		
Ameritas Life Insc Co.	The Brokerage Store	42-26-4727-800-042-2	UIL Student Athletic underlying	\$ 25,000	none		
Zurich	The Brokerage Store	MCB 7934133	UIL Student Athletic catastrophic	\$10M	\$		

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF INSURANCE AND SURETY BONDS IN FORCE**  
**June 30, 2024**  
**(Unaudited)**

**Table 24**  
**Page 2 of 2**

Company	Agency	Policy #	Coverage Type	Policy per Occurrence Limits	Deductible		
Texas Assn of School Boards	TASB	227901-2022-1	* Prof. Legal Liability (employees)	\$ 1 million max annual aggregate	\$	1	
Texas Assn of School Boards	TASB	227901-2022-1	* General Liability	\$ 1 million	\$		
Texas Assn of School Boards	TASB	227901-2022-1	* Employee Benefits Liability	\$100K	\$		
Texas Assn of School Boards	TASB	227901-2022-1	* Privacy & Info Security (i.e. outside data breaches)	\$500K Limit	\$	-	07/01/2023--06/30/2024 \$ 62,909
Texas Assn of School Boards	TASB	227901-2022-1	* Violent Acts	\$250K	\$		
Texas Assn of School Boards	TASB	227901-2022-1	* Automobile Liability-- Fully funded	\$100K/\$300K/\$100K Person/Occurrence/ Property Damage	\$100K		07/01/2023--06/30/2024 \$ 126,445
Texas Assn of School Boards	TASB	227901-2022-1	* Automobile Physical Damage--Fully funded				
Texas Assn of School Boards	TASB	227901-2022-1	* Automobile Physical Damage--Fully funded COMPREHENSIVE	Actual Cash Value	\$	2,500	07/01/2023--06/30/2024 included
Texas Assn of School Boards	TASB	227901-2022-1	* Automobile Physical Damage--Fully funded COLLISION	Actual Cash Value	\$	2,500	07/01/2023--06/30/2024 included
Texas Assn of School Boards	TASB	227901-2022-1	* Automobile Physical Damage--Fully funded CATASTROPHIC	Actual Cash Value	\$	250,000	07/01/2023--06/30/2024 included
Texas Assn of School Boards	TASB	Self Insured	FY23 Workers Compensation	Claim administration for work- related injuries limited to \$700,000 per occurrence	None		07/01/2023 - 07/01/2024 insured and TASB handles provide claims services. There is no policy or premium, just fixed costs based on
Safety National Casualty Corporation	TASB	SP 4067050	FY23 Excess Workers Compensation	Provides coverage for work-related occurrences with claims in excess of \$700,000.	\$700,000		07/01/2023 - 07/01/2024 \$ 147,559
Nurses Service Organization (NSO) - Affinity Insurance Services, Inc	HPSO	N-2651435266	Student Blanket Professional Liability Insurance	\$1 m/claim ; 5m aggregate	\$	none	07/01/2023 - 07/01/2024 \$ 3,984
Liberty Mutual Surety: Ohio Casualty Co.	The HUB	601097577	63 officers in various positions bonded at various rates	Bond limit \$75K (\$1K per officer)	none		11/04/2023--11/04/2024 \$ 3,350
SureTec Insurance Company	Higginbotham	5154308	Bond of Tax Assessor and Collector	\$100,000	none		

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**June 30, 2024**  
**(Unaudited)**

**Table 25**  
**Page 1 of 3**

<b>School</b>	<b>Year Main Building Erected</b>	<b>Grades</b>	<b>Architectoral Design Capacity</b>	<b>Permanent Student Capacity</b>	<b>Student Enrollment</b>	<b>Total Portables per Campus</b>	<b>Campus Gross</b>	<b>Campus Size (Acreage)</b>
<b>High Schools:</b>								
Akins High	2000	9-12	2,394	2,394	2,440	20	380,010	63.7
Anderson High	1973	9-12	2,373	2,478	2,131	4	341,852	38.6
Ann Richards SYWL	1958	6-12	924	1,142	889	0	123,686	14.5
Austin High	1975	9-12	2,247	2,247	2,277	10	349,188	32.3
Bowie High	1988	9-12	6,769	2,898	2,878	11	567,137	161.3
Crockett High	1969	9-12	2,163	2,163	1,535	1	349,865	39.5
Eastside Memorial High	1953	9-12	5,424	904	645	1	194,621	19.3
Garza Independence High	1939	10-12	321	399	203	4	52,377	3.1
LASA	1960	9-12	9,201	1,659	1,503	0	267,521	26.5
LBJ High	1974	9-12	1,842	1,974	736	14	312,313	42.1
McCallum High	1953	9-12	1,596	1,596	1,594	9	282,603	31.1
Navarro ECHS	1966	9-12	1,627	1,743	1,594	14	306,894	28.5
Northeast ECHS	1965	9-12	1,588	1,701	1,184	2	257,951	31.7
Rosedale School (New)	2022	PK-12	1,140	1,140	154	0	152,969	9.4
Travis High	1953	9-12	1,862	1,995	1,055	3	292,884	34.6
<b>Middle Schools:</b>								
Bailey Middle	1993	6-8	1,176	1,197	766	3	156,209	41.1
Bedichek Middle	1972	6-8	941	1,008	660	13	154,788	22.4
Burnet Middle	1961	6-8	1,039	1,113	842	10	152,876	23.3
Covington Middle	1986	6-8	1,125	1,323	587	0	173,406	19.8
Dobie Middle	1973	6-8	1,239	966	580	19	167,935	19.7
Garcia YMLA	2007	6-8	1,215	1,302	241	0	161,147	41.3
Gorzycki Middle	2009	6-8	1,323	1,323	1,325	5	176,725	42.2
Kealing Middle	1986	6-8	1,333	1,680	1,226	0	192,798	20.3
Lamar Middle	1955	6-8	1,008	1,008	1,115	8	133,881	14.3
Lively Middle	1911	6-8	1,078	1,155	938	6	169,123	9.7
Marshall MS	2023	6-8	800	765	209	0	130,900	10.0
Martin Middle	1966	6-8	804	861	267	0	108,878	15.1
Mendez Middle	1987	6-8	1,215	1,323	215	3	177,811	19.9
Murchison Middle	1967	6-8	1,640	1,365	1,226	7	179,759	26.2
O. Henry Middle	1953	6-8	945	945	680	5	131,374	13.8
Paredes Middle	2000	6-8	1,156	1,239	636	4	156,243	54.6
Sadler Means YWLA	1958	6-8	1,078	1,155	325	21	132,755	14.7
Small Middle	1999	6-8	1,239	1,239	1,259	1	159,933	21.1
Webb Middle	1961	6-8	1,047	861	561	32	179,490	15.1

Source: Austin ISD Construction Management

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

**Table 25**  
**Page 2 of 3**

<b>School</b>	<b>Year Main Building Erected</b>	<b>Grades</b>	<b>Architectural Design Capacity</b>	<b>Permanent Student Capacity</b>	<b>Student Enrollment</b>	<b>Total Portables per Campus</b>	<b>Campus Gross</b>	<b>Campus Size (Acreage)</b>
<b>Elementary Schools:</b>								
Allison Elementary	1955	EE-06	486	594	371	6	70,642	10.7
Andrews Elementary	1962	EE-05	636	638	347	8	73,948	8.0
Baldwin Elementary	2010	EE-05	669	726	609	3	91,504	13.9
Baranoff Elementary	1999	EE-05	794	836	836	8	92,376	15.3
Barrington Elementary	1969	EE-05	556	814	371	0	79,689	11.6
Barton Hills Elementary	1964	EE KG-06	418	264	308	7	48,922	9.2
Bear Creek Elementary	2020	EE-05	696	594	579	0	84,608	18.9
Becker Elementary	1936	EE-05	449	572	497	3	61,941	3.1
Blackshear Elementary	1903	EE-05	561	682	216	0	70,610	4.9
Blanton Elementary	1964	EE-05	711	792	713	3	76,425	7.9
Blazier Elementary	2007	EE-3	2,982	748	774	7	82,897	15.7
Blazier Intermediate	2020	4-6	2,982	726	507	7	148,630	31.6
Boone Elementary	1986	EE-05	752	814	445	0	73,690	12.0
Brentwood Elementary	1951	EE-05	585	858	683	1	102,219	8.0
Brown Elementary	2020	EE-05	522	550	463	0	74,248	9.3
Bryker Woods Elementary	1939	EE-05	418	264	258	6	45,808	5.8
Campbell Elementary	1992	EE-05	524	660	185	0	61,793	10.3
Casey Elementary	1998	EE-05	692	836	537	1	83,042	17.9
Casis Elementary	1951	EE-05	876	880	639	0	95,302	14.2
Clayton Elementary	2006	EE-05	815	924	677	4	108,439	16.8
Cook Elementary	1974	EE-05	542	704	453	12	75,035	12.2
Cowan Elementary	1999	EE-05	648	726	538	7	80,986	22.5
Cunningham Elementary	1963	EE-05	606	682	365	1	62,972	8.4
Davis Elementary	1993	EE-05	731	814	661	5	79,830	13.0
Dawson Elementary	1954	EE-05	524	682	231	2	57,610	8.6
Doss Elementary	2020	EE-05	1,028	1,100	926	0	127,298	10.5
Galindo Elementary	1989	EE-05	711	858	458	4	90,291	10.8
Govalle Elementary	2020	EE-06	522	572	367	0	84,242	9.0
Graham Elementary	1972	EE-05	580	726	487	6	79,806	9.7
Guerrero-Thompson Elementary	2013	EE-05	748	880	524	1	102,118	18.7
Gullett Elementary	1956	EE-05	418	440	532	9	54,384	35.9
Harris Elementary	1955	EE-05	711	660	371	9	71,056	6.8
Hart Elementary	1998	EE KG-05	711	858	584	7	91,794	15.7
Highland Park Elementary	1952	EE KG-05	585	660	663	5	68,678	6.5
Hill Elementary	1970	EE-05	716	968	855	5	93,487	9.0
Houston Elementary	1976	EE-06	692	814	502	8	93,493	13.1
Jordan Elementary	1992	EE-05	655	814	576	5	82,572	11.5
Joslin Elementary	1954	EE-05	374	484	294	3	50,258	5.1
Kiker Elementary	1992	EE-05	731	792	802	8	87,883	11.4
Kocurek Elementary	1986	EE-05	673	836	509	1	80,241	12.2
Langford Elementary	1980	EE-06	711	858	479	6	88,719	10.4
Lee Elementary	1939	EE KG-06	418	440	435	2	49,824	4.4
Linder Elementary	1972	EE-05	542	682	562	4	71,364	9.1
Maplewood Elementary	1951	EE-05	355	396	405	8	57,046	6.0
Mathews Elementary	1916	EE-06	397	440	355	3	45,964	2.1

Source: Austin ISD Construction Management

**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**SCHOOL BUILDING INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

*Table 25*  
*Page 3 of 3*

<b>School</b>	<b>Year Main Building Erected</b>	<b>Grades</b>	<b>Architectural Design Capacity</b>	<b>Permanent Student Capacity</b>	<b>Student Enrollment</b>	<b>Total Portables per Campus</b>	<b>Campus Gross</b>	<b>Campus Size (Acreage)</b>
<b>Elementary Schools: (continued)</b>								
McBee Elementary	1999	EE-05	580	726	379	1	71,252	10.5
Menchaca Elementary	2020	EE-05	947	968	752	0	99,806	18.9
Mills Elementary	1998	EE-05	794	858	745	6	93,123	14.2
Norman-Sims Elementary	1970	EE KG-05	1,004	572	284	0	75,303	9.8
Oak Hill Elementary	1974	EE-05	773	836	668	13	84,991	18.6
Oak Springs Elementary	1958	EE-05	411	506	221	2	50,175	8.7
Odom Elementary	1970	EE-05	542	748	287	2	68,983	8.0
Ortega Elementary	1959	EE-06	355	440	273	5	55,452	7.4
Overton Elementary	2007	EE-05	598	726	455	7	94,157	70.4
Padron Elementary	2014	EE-05	880	1,122	661	0	147,373	7.6
Palm Elementary	1987	EE-05	636	770	329	25	79,082	12.7
Patton Elementary	1986	EE-05	940	880	754	10	95,106	21.1
Pecan Springs Elementary	1957	EE-05	524	616	303	2	61,893	7.5
Perez Elementary	2006	EE-06	617	726	478	10	97,583	15.5
Pickle Elementary	2001	EE-05	561	748	399	3	127,976	16.3
Pillow Elementary	1969	EE-05	502	572	392	8	67,989	9.2
Pleasant Hill Elementary	1985	EE-05	505	660	408	4	71,692	10.1
Reilly Elementary	1954	EE-05	318	396	347	5	49,302	10.2
Ridgetop Elementary	1939	EE-05	224	264	360	4	41,506	4.8
Rodriguez Elementary	1999	EE-06	711	880	377	5	89,907	15.0
Sanchez Elementary	1976	EE-06	2,018	616	528	0	76,287	8.9
St. Elmo Elementary	1960	EE-05	411	506	312	0	48,922	9.4
Summitt Elementary	1986	EE-05	731	836	753	10	91,737	14.5
Sunset Valley Elementary	1971	EE-05	561	726	458	2	70,299	9.7
Travis Heights Elementary	1938	EE-05	524	682	465	3	59,665	3.9
Uphaus Early Childhood Center	2012	EE-KG	367	468	285	0	73,690	6.8
Walnut Creek Elementary	1961	EE-05	655	814	547	4	85,367	11.7
Widen Elementary	1986	EE-06	655	836	410	4	80,667	10.1
Williams Elementary	1976	EE-05	561	682	377	10	70,990	13.4
Winn Elementary	1970	EE-05	524	660	308	22	68,969	10.2
Wooldridge Elementary	1969	EE-05	655	704	481	7	81,226	11.2
Wooten Elementary	1955	EE-05	468	572	354	11	70,585	12.6
Zavala Elementary	1937	EE-06	561	682	214	0	69,333	3.4
Zilker Elementary	1950	EE-05	460	462	500	7	52,497	12.1

Source: Austin ISD Construction Management

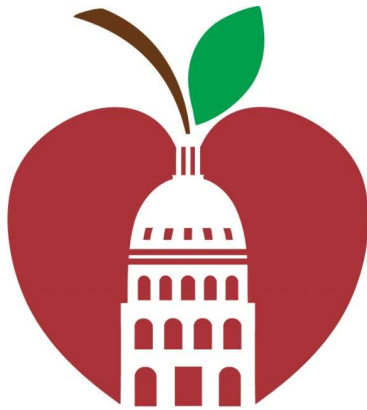
**AUSTIN INDEPENDENT SCHOOL DISTRICT**  
**REQUIRED RESPONSES TO SELECTED SCHOOL FIRST INDICATORS**  
**For the Year Ended June 30, 2024**

*Schedule L-1*

SF1	Was there an unmodified opinion in the Annual Financial Report on the financial statements as a whole?	Yes
SF2	Were there any disclosures in the Annual Financial Report and/or other sources of information concerning nonpayment of any terms of any debt agreement at fiscal year end?	No
SF3	Did the school district make timely payments to the Teacher Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	
	(If the school district was issued a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered <b>to not have made</b> timely payments.) Payments to the TRS and TWC are considered timely if a warrant hold that was issued in connection to the untimely payment was cleared within 30 days from the date the warrant hold was issued.	
	Payments to the IRS are considered timely if a penalty or delinquent payment notice was cleared within 30 days from the date the notice was issued.	Yes
SF4	Was the school district issued a warrant hold? Even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days, the school district is considered to have been issued a warrant hold.	No
SF5	Did the Annual Financial Report disclose any instances of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	No
SF6	Was there any disclosure in the Annual Financial Report of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	No
SF7	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?	Yes
SF8	Did the school board members discuss the school district's property values at a board meeting within 120 days before the school district adopted its budget?	Yes
SF9	Total accumulated accretion on CABs included in government-wide financial statements at fiscal year-end.	\$ -0-

NOTE: This schedule is to be included as part of the annual financial audit report (AFR) submission on the required due date and published as a part of the school district's AFR. This schedule should be submitted in the data feed file and submitted as an Adobe Acrobat portable document file (pdf).





**AUSTIN**  
Independent School District



## Austin Independent School District

2023-2024 Annual Comprehensive Financial Report  
For the Fiscal Year Ended June 30, 2024

