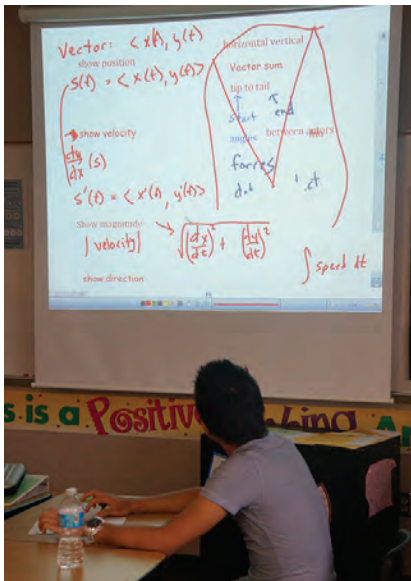


*Know every student by name
and need*

Frisco Independent School District

BUDGET 2014-15

Adopted June 16, 2014



Frisco Independent School District
5515 Ohio Drive
Frisco, Texas 75035

Collin County Texas

www.friscoisd.org

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FRISCO INDEPENDENT SCHOOL DISTRICT

2014-15 BUDGET

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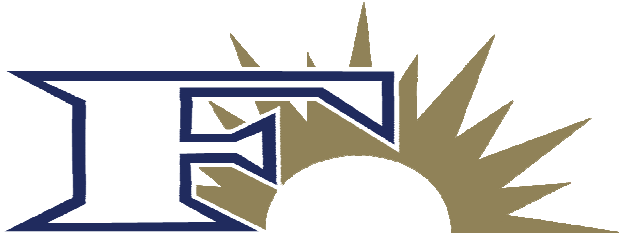
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Frisco Independent School District

INTRODUCTORY SECTION



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EXECUTIVE SUMMARY

We are pleased to present the 2014-15 Budget for the Frisco Independent School District. The budget represents the expected expenditures and revenues needed to operate our district for the upcoming school year. This budget had been prepared in accordance with state and local regulations and helps Frisco ISD to operate in a fiscally responsible manner, using funds to offer the best education possible for our children.

Budget Process

The Texas Education Code Sections 44.002-44.006 establish the legal basis for school district budget development. Frisco ISD operates as an Independent School District accredited by the State of Texas with a July 1st- to June 30th fiscal year. The final district budget is presented and adopted at the June board meeting. The tax rate is also presented during the June meeting and may be adopted at the same meeting or within 60 days of the receipt of the certified tax rolls.

This budget is divided into four primary sections:

- **Introductory Section** – is a standalone document that summarizes the entire budget. The majority of the important information is in this section.
- **Organizational Section** – This section tells the reader who and where we are as well as how we are structured.
- **Financial Section** – This section has the nuts and bolts of the budget. The budget is presented in both fund and function format. Capital projects as well as current debt obligations are included in this section as well.
- **Informational Section** – Provides additional financial information as well as financial projections as well as enrollment projections. This section ends with student and staffing data such as achievement, dropout rates, and staffing history.

Facts About Frisco ISD:

Student Information

- Last day (June 6, 2014) enrollment was 46,448. Projected 2014-15 enrollment is 49,700 students.
- 12 percent of our students qualify for the free and reduced lunch program
- 56.7 percent of our students are white
- 15.2 percent are Hispanic
- 13.9 percent are Asian
- 10.5 percent are African American
- 3.0 percent are two or more races
- .6 percent are American Indian/Alaskan Native
- .1 percent are Native Hawaiian or Other Pacific Islander
- Enrollment by special programs is as follows:
 - Bilingual/ESL, 4.2%
 - Gifted and Talented, 8.2%
 - Special Education, 9%
- There are 62 languages served in the Frisco ISD

Staff Information

- About 6,100 full- and part-time employees
- 3,130 teachers
- 25.1 percent of our staff members have advanced degrees
- Average years of teaching experience – 9.1, 4.6 years in FISD
- 62 percent of teachers have 6 or more years' experience

Facility Information

- 37 K-5 Elementary Schools
- 13 Middle Schools
- 7 High Schools
- 4 Special Program Schools
- Administration Complex
- 2 Service Centers
- 3 Transportation Facilities
- Memorial Stadium and Athletic Offices
- Natatorium
- Joint-Use Facility with City of Frisco, Major League Soccer/Hunt Sports Group, Collin County – FC Dallas Stadium and Pink Field provide soccer and football fields for Frisco ISD students, Dr. Pepper Arena provides venue for graduation and other special events.

Transportation Facts

- 215 buses
- 53 special needs routes, 94 regular routes- transporting 6,500 students per day
- 1,382,986 route miles per year
- 7,789 field trips, 352,446 miles per year

Child Nutrition Facts

Students in FISD are served healthy and delicious foods by award-winning employees in their Child Nutrition Program. The management team serving our customers has successfully completed state and nationally approved certification classes in nutrition education, culinary education, administration, communication, operations, marketing, training and food safety. FISD menus are planned by a Registered Dietitian with student input and are analyzed for nutritional content, meeting or exceeding nutritional guidelines for each age/grade group. Healthy snack choices are provided and nutrition education classes are a part of the curriculum as the Child Nutrition Department works with educators to help students learn about nutrition and exercise as part of a healthy lifestyle. The Child Nutrition website hosts a “Virtual Cafeteria” where students and parents can make healthy breakfast and lunch choices. The FISD Child Nutrition Department is self-supported by the meals and items sold in campus cafeterias. Fifty-three elementary, middle and high school campuses serve over 38,000 meals every day. Elementary lunches are \$2.25; secondary prices are \$2.50. Additional a la carte items are available for purchase and vary in price.

FRISCO INDEPENDENT SCHOOL DISTRICT ORGANIZATIONAL STRUCTURE

Board of Trustees

Anne McCausland	President	Board Member for 3 years
John Hoxie	Vice-President	Board Member for 5 years
Debbie Gillespie	Secretary	Board Member for 3 years
Renee Ehmke	Member	Board Member for 10 years
Chris Todd	Member	Board Member for 2 year
Brian Dodson	Member	Board Member for 1 Year
John Classe	Member	Newly Appointed Member

Administrative Staff

Dr. Jeremy Lyon	Superintendent of Schools
<ul style="list-style-type: none">Beverly BrunsonShana WorthamPam LintonMelissa FoucheKenny Chandler	Assistant to the Superintendent and Board of Trustees Executive Director of Communications and Community Relations Assistant Superintendent of Human Resources Executive Director of Technology Executive Director of Student Services
Richard Wilkinson	Deputy Superintendent for Business and Operations
<ul style="list-style-type: none">Doug ZambiasiDr. Rick Bankston	Assistant Superintendent of Support Services Chief Financial Officer
Katie Kordel	Deputy Superintendent for Curriculum and Instruction

FRISCO INDEPENDENT SCHOOL DISTRICT

Overview

Because many are choosing to plant roots in the Frisco area, Frisco Independent School District (ISD) is at the top of the fastest growing school districts in the state and nation growing by 7-30 percent annually since the early 90s. The district continues to add 2,500-3,500 students each year. As of June 6, 2014, we had enrolled 46,448 students.

Within the 75 square miles of our district, we serve residents of Collin and Denton Counties and residents of Frisco, and some portions of Plano, Little Elm, and McKinney. FISD is 30 miles north of Dallas. The district is about 68 percent built-out considering land that is developed, actively developing, planned for development and in parks. Of the 32 percent of available land that is currently not being developed or planned for development, 44 percent is owned by three landowners.

With this growth comes the responsibility to manage the growth and to build for the future. In 1998, FISD had 7 schools. Since that time, FISD has added 49 new schools, opening or modifying/expanding 2-6 campuses annually. To meet the construction needs of the district, the citizens of FISD have authorized the issuance of school building bonds through 4 referendums in a 14--year period (1998, 2000, 2003, 2006, and 2014) for a combined total of \$2.467 billion (\$118 million, \$298 million, \$478 million, \$798 million, and \$775 million). These referendums received approval ratings of 95, 96, 89.4 percent, 72, and 77 percent, indicating the strong support of the community for education and for meeting the needs of students. In 2013-14 two high school additions were completed at Heritage and Frisco High. A seventh high school, named Independence, is scheduled to open in 2014, as are four additional elementary schools named for Janice Stahly Scott, James R. Newman, T.H. "Sonny" and Joanne McSpedden, and Pete and Gracie Hosp. In 2015, the district is planning to open the 8th high school, named for retired superintendent Rick Reedy, the 14th middle school named for retired fine arts director Daryl Trent, and the 15th middle school named for former Board member and past president of the Board, Charles Bishop Pearson.

With the passing of the 2014 Bond Program, the District will be able to meet the needs of up to 66,000 students, an enrollment we are projected to reach in 2020. Plans are to build 8 elementary schools, 3 middle schools and 3 high schools.

The current commitment of the Board, the Administration and the community is to build facilities that maintain a small, personal learning environment. Elementary schools are being built to accommodate 700-plus students; middle schools will serve 800-1,000 students and the high schools are now being built to serve up to 2,100 students. Up until this time, the district built high schools to accommodate 1,800 students, but in 2011 began modifying existing high schools to accommodate up to 2,100 students. This update saves significant construction and operating funds and continues to meet the goals of having smaller schools, while also providing stability. The 7th and 8th high schools are being designed and built at this size. *Centennial High received the first addition that was ready in fall of 2011. Wakeland and Liberty received the next modifications in 2012. Frisco High and Heritage were complete in 2013.* Having smaller schools allows more students to be involved in activities and for meaningful relationships to be forged between students and teachers. At our high schools, the majority of the student body is involved in some school-related activity outside of the classroom.

As the school district grows in size, so does its commitment to excellence and its focus on providing the best learning opportunities for students. Test scores continue to improve and are well above the state and national averages. More than 75 percent of our seniors take one or more of the college entrance exams, and approximately 90 percent of our graduating seniors plan to continue their education at a college, university, technical school, or the military following high school. Graduating classes continue to earn millions of dollars in scholarships to further their education.

FISD is proud to be a leader in educational technology. Every elementary campus has three computer labs with three additional student computers in core classrooms. Secondary campuses have both PC and Mac computer labs and laptop carts available. FISD teachers have valuable tools available online; allowing flexibility to work anywhere a computer is connected to the internet. Those tools include a curriculum bank, with lessons developed by the curriculum department; a collaborative lesson planner; data analysis for local and state test information; and a student information system, which hosts the grade book, attendance, and other informative student data just a click away. Classrooms have projectors mounted from the ceiling with integrated sound systems, a full line of educational titles available from streaming video servers, document cameras, wireless keyboards and 'smart tablets,' and student response systems for interaction and immediate feedback.

Curriculum and instruction is designed to challenge all children and sets high standards for achievement. In addition to the core curricular areas, students at the elementary level participate in special programs including physical education for life-long health and music and art for life-long appreciation. The elementary level (full day K-5 and half-day qualifying pre-K) also provides opportunities for leadership training through student council, choir and other activities. Older students can also participate in the news broadcasts, safety patrol, the Green Team environmental education group and fifth graders enjoy a three –day outdoor learning experience. Lone Star Challenge, Destination Imagination, or UIL are academic competition opportunities available at many schools. YMCA and AlphaBest are currently available as independent contractor services provided by the District for after-school childcare K-5 until 6:30 p.m. daily on all elementary campuses. In addition, there are several independent programs/groups that meet and provide enrichment activities for children after hours in our schools. Full-time counselors, nurses and librarians are also on each campus.

At the middle school level (grades 6-8), academic teaming is used and students can take advantage of many opportunities to excel that may include the Duke University Talent Search, Math/Science Competition, pre Advanced Placement courses, UIL academic competition, Mock Trial, Band, Choir, Art, Theatre Arts, Robotics, Video production, National Junior Honor Society, Student Council, Teen Leadership, Athletics, Yearbook, Academic Pentathlon, among others. Sports offered are volleyball, football, basketball, track, soccer and tennis. A Strings program is also in place at the middle and high school level.

At the high school level (grades 9-12); students have numerous opportunities to excel academically and in extra-curricular activities. More and more Advanced Placement and Honors courses are being offered, with current high school offerings including Language and Composition, Literature and Composition, Computer Science 1/ 2, US History, Government, Macroeconomics, Chemistry, Biology, Physics B/C, Calculus AB/BC, Art Studio, Drawing, Design 2D/3D, Art History, Spanish 4/5; French 4/5, German, Music Theory 2, European History, Environmental Science, Human Geography, World History, Psychology and Statistics. Dual credit classes are offered in conjunction with Collin County Community College; Tech Prep courses are also available. The Independent Study Mentorship Program is offered for qualifying, committed juniors and

seniors, enabling them to explore a career through a community mentor, preparing a portfolio and an end-of-course project.

Students can participate in athletics through football, basketball, baseball, soccer, softball, volleyball, track and cross-country, swimming, golf, power-lifting and wrestling. Other clubs and activities may include Band, Color Guard, Chorale Music, Drill Team/Dance, Cheerleading, National Honor Society, Student Council, Academic Decathlon, Computer science/Technology Club, Debate, DECA (Marketing Club), Drama, FFA, FCCLA, French Club, HOSA, National Art Honor Society, National French Honor Society, Robotics, Science Club, Spanish Club and Yearbook.

Special programs services are provided in the District on home campuses or through centralized programming; these include Gifted Instruction, Special Education, ESL/Bilingual, Dyslexia, Head Start, Accelerated Reading/Math Instruction, Credit Recovery and GED.

The teaching staff in the Frisco ISD is also dedicated to continual learning. Professional development is an ongoing commitment with teachers focusing on content and instructional strategies, the alignment of curriculum, the integration of technology and the important task of building strong readers. All elementary teachers are required to obtain 30 hours of gifted instruction toward their professional development, allowing all FISD students to be exposed to gifted strategies whether they are identified as gifted or not. FISD teachers gain at least 12 hours of additional staff development each year that is pertinent to their teaching area. Technology facilitators help ensure meaningful support and modeling for technology integration on the campuses; video conferencing is available for instruction, virtual field trips and school-to-school efforts. The FISD is committed to attracting and retaining the highest caliber of teacher and salaries are competitive. In addition, a Beginning Teacher's Academy has been established for teachers new to the profession. This program allows for the novice teachers to network and attend sessions prior to the beginning of the school year that focus on areas pertinent to the first year, such as classroom management, lesson plans, parent conferencing, etc. A tuition reimbursement program is in place that encourages teachers to pursue advanced degrees. An innovative 401(a) program has been implemented, along with an in-district child care program and a wellness benefit. FISD also has a program for aspiring administrators to assist employees seeking to advance within the district.

The student-to-teacher ratio in FISD is 15:1, however class sizes are as close to 22:1 as possible in grades K-4. In grades 5-12, the class size is maintained as close to 25-28:1 as possible.

Parent and community involvement is encouraged in the FISD schools and PTAs/ PTOs and booster clubs are very active. Mentoring programs are in place, and a school-business partnership program has been developed, along with a speaker's bureau. The Frisco Education Foundation was established in 1999 to raise money to provide scholarships for graduating seniors and innovative teaching grants for teachers; its major fundraiser is held in October/November of each year – the Gary Burns Frisco Fun Run. District level committees are established as another means of community involvement including the District Improvement Team; Diversity Task Force; School Health Advisory Committee; and the Citizen's Facility Naming Advisory Committee.

The safety/security systems at existing and new schools allow the use of digital technology and high resolution cameras to capture images at all times in commons areas, parking lots and building entrances to provide a deterrent to poor behavior and a tool for resolving issues for campus administrators. Controlled access and advanced visitor registration systems are additional safety features at schools. All high schools

have school resource officers on site, along with parking lot attendants. There is also an SRO assigned to each middle school and the officer is available to the feeder elementary schools, as well.

The information included in this presentation is intended to thoroughly discuss and represent the components of the 2014-15 Frisco Independent School District Budget and the process of its development.

The processes for developing the budget include general discussions related to key components, programmatic needs, growth factors, and all aspects of system management.

MISSION, BELIEFS and GOALS

Mission

To know every student by name and need.

Beliefs

Education is a shared responsibility of students, school, home and community. With that as an essential principle, we believe the following to be true for student, staff, families and the community:

- Everyone has equal inherent worth and deserves to be treated with respect and dignity.
- Everyone needs challenge, opportunity and encouragement.
- Each person is unique.
- Meaningful relationships have profound lifelong impact.
- Integrity is essential.
- Imagination and creativity are vital.
- A safe and orderly environment is necessary for learning.
- Every person can learn.
- Each person is ultimately responsible for his/her own learning.
- Learning is lifelong and unlimited.
- There is always room for improvement.
- All students must graduate with the skills they need to pursue their aspirations.

General Goals and Objectives

- 1. We will provide a meaningful and challenging curriculum that acknowledges and supports individual differences.**
 - 1.1. We will increase the percentage of Frisco ISD teacher-developed curriculum by 5% per school year in the 4 core areas.
 - 1.2. We will increase differentiated instruction provided to students by 10% each year. We will increase the percentage of underrepresented students enrolled in Pre-AP and AP courses by 5% each year.
 - 1.3. We will increase the percentage of underrepresented students enrolled in Pre-AP and AP courses by 5% each year.
 - 1.4. We will create a virtual learning environment that can be accessed anytime and anywhere.
 - 1.5. We will increase the integration of 21st Century Learning and Texas College and Career Readiness (TCCR) skills and strategies into FISD curriculum by 5% each year.
 - 1.6. We will implement Collaborative Planning at all campuses.
 - 1.7. We will expand the role of the Career and Technical Education (CTE) Center to entice students into

Science, Technology, Engineering, and Mathematics (STEM) areas of study.

- 1.8. We will increase the performance of identified at-risk students by 5%.
- 1.9. We will meet or exceed the state rate of percent of LEP and Title I graduates meeting the Recommended High School Program/Distinguished Achievement Program (RHSP/DAP) graduation plans by the end of the 2013-14 school year.
- 1.10. We will increase the percentage of highly engaged students by 20% each year.
- 1.11. We will increase the percentage of Special Education (SPED) students ages 3-5 who are placed in Least Restrictive Environment by 1% each year.
- 1.12. We will decrease the disproportion of African American students receiving Special Education services by 0.3% each year.
- 1.13. We will decrease the disproportion of Hispanic students receiving Special Education services by 0.4% each year.
- 1.14. We will decrease the disproportion of Limited English Proficient (LEP) students receiving Special Education services by 0.2% each year.
- 1.15. We will reduce the percentage of dropouts to below 0.2%.
- 2. We will utilize assessments to transform teaching and learning to ensure student success.**
 - 2.1. We will increase the utilization of a variety of assessments to make data informed decisions to individualize instruction by 20% each year.
 - 2.2. We will increase guidance to students to make decisions about their own learning using a variety of assessment data by 20% each year.
- 3. We will recruit and retain exceptional personnel and provide ongoing and relevant professional development that translates into student engagement.**
 - 3.1. By 2016-17, 100% of FISD clerical/support staff will participate in quality staff development.
 - 3.2. Professional minority staff will increase by 10% annually.
 - 3.3. 100% of FISD campuses will participate in cooperative learning training by the end of the 2013-14 school year.
 - 3.4. 100% of FISD campuses will participate in cooperative learning coaching opportunities by the end of the 2013-14 school year.
- 4. We will allocate resources to areas of greatest need.**
 - 4.1. By 2016-17, we will distribute our funds based on a formalized priority system developed and monitored by the Frisco Instructional Support Team (FIST) and others as assigned by the Superintendent.
 - 4.2. We will create more opportunities for grants and alternative funding means that will impact identified areas of greatest need.
- 5. We will vigorously enforce policies and procedures which promote a safe and healthy environment.**
 - 5.1. We will ensure that 100% of FISD campuses have effective emergency response procedures consistent with best practices.
 - 5.2. We will ensure that 100% of campuses have effective digital communication during emergencies.
 - 5.3. All campuses will implement an effective bullying intervention/prevention program.
 - 5.4. FISD Disciplinary Alternative Education Programs (DAEP) will serve students whose behavior merits removal from their home campus.
 - 5.5. All secondary schools will implement a comprehensive suicide prevention program.
- 6. We will monitor growth and plan for a systematic process to ensure quality programs and facilities.**
 - 6.1. We will utilize student growth and funding revenue projections to determine the potential needs for:

- 1) additional facilities, 2) tax ratification election (financial) considerations, and 3) bond program considerations as we exhaust the 2006 bond funds.
- 6.2. We will implement a one-way dual language immersion program for our English Language Learners (ELL's) in Pre-Kindergarten through 5th grade at a rate of 10% per year.
- 6.3. We will maximize staffing resources in order to continue providing the highest quality dyslexia instruction.
- 7. We will encourage and promote a climate that engages families in the education of their children.**
- 7.1. We will increase an average of 100 attendees at training/information workshops regarding high interest topics, including but not limited to, internet safety, substance and sexual abuse awareness, and college financial aid.
- 7.2. We will increase the percentage of district-wide parent survey participation by 1% every 3 years.
- 8. We will establish a process that cultivates open and timely communication with our public.**
- 8.1. Create more digital opportunities to engage and inform traditional and non-traditional stakeholders.
- 8.2. Create more opportunities that foster meaningful dialogue and the building of relationships with traditional and non-traditional stakeholders.
- 9. We will strive to convey the importance of participating in the electoral process and service and involvement in community.**
- 9.1. Increase the number of students turning 18 who register to vote by 10% each year.
- 10. We will foster understanding of the world around us and how our differences and similarities shape the world.**
- 10.1. Provide opportunities for students to learn about a variety of cultures and global issues.

In order to meet the above mentioned objectives, the budget will need to allocate funds for additional personnel related to curricular delivery and support, increase programmatic allocations to address tutoring and remediation for lower achieving students, and increase allocations for supplies and materials, contracted services, and other operational costs associated with the expanded programs. In addition, the District will open 5 new campuses for Fiscal Year 2015 resulting in new personnel needs and operational costs associated with these facilities. In general the District estimates the additional allocations associated with meeting the goals and objectives for Fiscal Year 2015 to be approximately \$45,600,000.

BUDGET PREPARATION

Principles of Budget Development

The following principles shall be applied in the process of building the proposed budget for the upcoming fiscal year.

Resources will be allocated in such a way as to:

- Ensure development and maintenance of the instructional program at the highest possible level of excellence while addressing the needs created by growth in the student population
- Allocate personnel units in a manner that will maintain the effective and efficient practices adopted by the district
- Prioritize the distribution of funds to address the needs of the district in relation to both the academic and operational functions of the district
- Meet the community standards and goals and objectives adopted by the Board of Trustees
- Maintain the district's efforts to continue as one of the top rated school districts in the state

It will be the function of the business office to develop procedures and practices related to budget development, while adhering to the aforementioned principles, that advances the district efforts to provide the highest quality instructional programs; maintain and operate facilities that are safe, secure, and comfortable; and results in a proposed budget that is both effective and efficient in meeting the goals and objectives of Frisco ISD.

Budget Planning Calendar

2014-15 (Fiscal Year 15)

October through December: Discuss and develop budget planning process and finalize resource allocation strategies for all departments based on district and departmental goals and objectives.

November: Receive and analyze student enrollment projections. Finalize “per pupil allocations” for campus budgets based on projected student growth. Develop budget worksheets reflecting campus and departmental allocations.

December: Analyze projected revenue scenarios and compare preliminary estimated expenditure needs to projected revenue for possible adjustments.

January: Distribute budget worksheet to campuses and departments and conduct group meetings to discuss directions for completion of the worksheets.

February: Collect budget worksheets from all departments and begin the process of compiling the district expenditure budget. (Revenue projections are on-going and continuously monitored during the entire process)

March: Share preliminary budget projections with central administrative staff and discuss issues related to alignment with district goals and objectives. Develop initial estimates of staff allocations related to student growth.

April: Discuss the district’s taxation position and finalize revenue estimates based on the county appraisal district’s preliminary certified values and accepted student enrollment projections. Conduct first Board of Trustees presentation of preliminary budget and solicit input from the Board for future consideration.

May: Finalize staff allocations related to student growth, continue to adjust budget as necessary and develop “Near Final District Budget”. Conduct second presentation to the Board and solicit input for development of the final district budget.

June: Finalize the proposed tax rate, make final adjustments to the proposed budget and submit required posting information related to the adoption of the budget. Conduct final presentation to the Board and conduct public hearing of the proposed budget. Submit the final district budget for approval by the Board of Trustees prior to June 30th.

July: Receive and communicate to the Board the “Certified Tax Rolls” from the county appraisal districts.

August or September: Adopt the district tax rate.

Budget Preparation and Adoption Timeline

October	<p>Discuss and develop the budget planning process and finalize resource allocation strategies for all departments based on district and departmental goals and objectives.</p>										
November		<p>Receive and analyze student enrollment projections. Finalize per pupil allocations for campus budgets based on projected student growth.</p>									
December		<p>Analyze projected revenue scenarios and compare preliminary estimated expenditure needs to projected revenue for possible adjustments.</p>									
January		<p>Distribute budget worksheets to campuses and departments and conduct group meetings to discuss directions for the completion of the worksheets.</p>									
February		<p>Collect budget worksheets from all departments and begin the process of compiling the district expenditure budget.</p>									
March		<p>Share preliminary budget projections with central administrative staff and discuss issues related to alignment with district goals and objectives.</p>				<p>Develop initial estimates of staff allocations related to student growth.</p>					
April		<p>Discuss the District's taxation position and finalize revenue estimates based on the County Appraisal District's preliminary certified values and student enrollment projections.</p>				<p>Conduct first Board of Trustees presentation of preliminary budget and solicit input from the Board for future consideration.</p>					
May		<p>Finalize staff allocations related to student growth. Continue to adjust the budget as necessary to develop the "Near Final District Budget".</p>				<p>Conduct second presentation to the Board and solicit input for development of the "Final District Budget".</p>					
June		<p>Finalize the proposed tax rate, make final adjustments to the proposed budget and submit posting information related to the adoption of the budget.</p>				<p>Conduct final presentation to the Board and conduct public hearing of the proposed budget. Submit the final district budget for approval prior to June 30th.</p>					

REVENUE

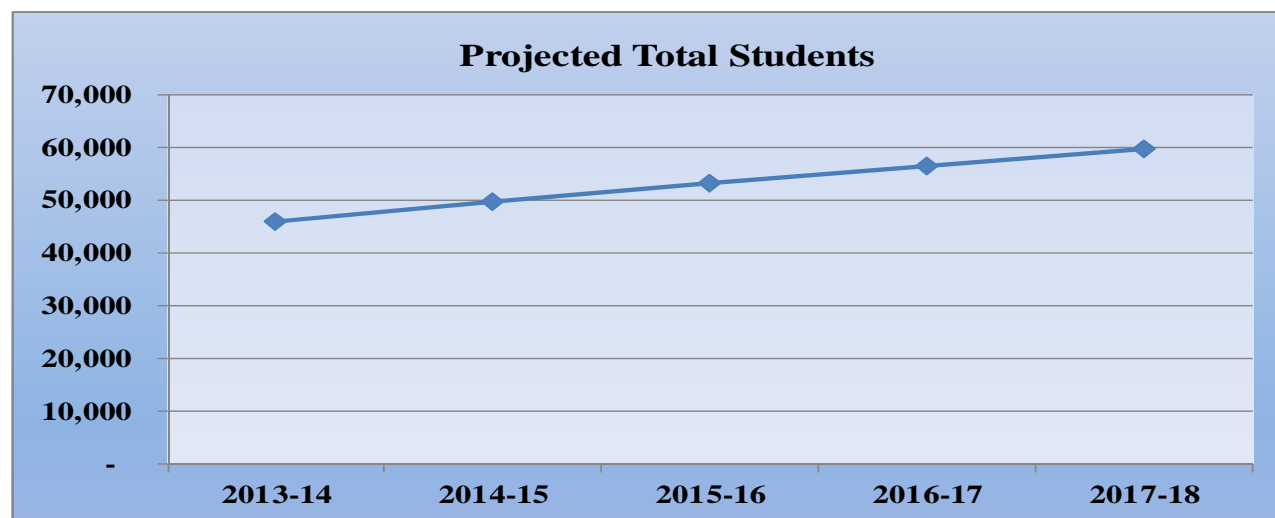
Data necessary to complete this process comes from a variety of sources. Key information necessary to estimate revenues comes from demographic analysis, tax base estimates, and historical enrollment patterns. This information is then utilized to complete the state approved template for revenue estimating in order to create a preliminary summary of finance that yields estimated state and local tax revenue amounts. We then analyze other sources of local revenue, including facilities rental, extracurricular gate receipts, cell tower rentals, etc., based on historical collection trends in order to closely estimate our total available funds for the general operations.

Other fund revenue estimates are based on enrollment projections and expected growth within the populations of students served, applied to current and past funding levels for this population allowing us to arrive at expected funding for the next fiscal year.

During the budget development process we closely monitor the various sources of data for any changes that may affect our estimates. At the end of each 6 week reporting period we update our attendance data and compare these calculations to our estimated data. Tax base information is updated periodically by the county appraisal district and this information is used to re-calculate our expected collections. We then re-run the templates in order to monitor and update revenue projections and compare *expected* to *realized* revenues allowing us to properly control any excess funds that may have been awarded by the state.

Revenue Projection Data

Projected Student Enrollment					
	2013-14	2014-15	2015-16	2016-17	2017-18
Total Students	46,073	49,700	53,410	56,588	59,753
Student Increase		3,627	3,710	3,178	3,165
% Increase		7.87%	7.46%	5.95%	5.59%



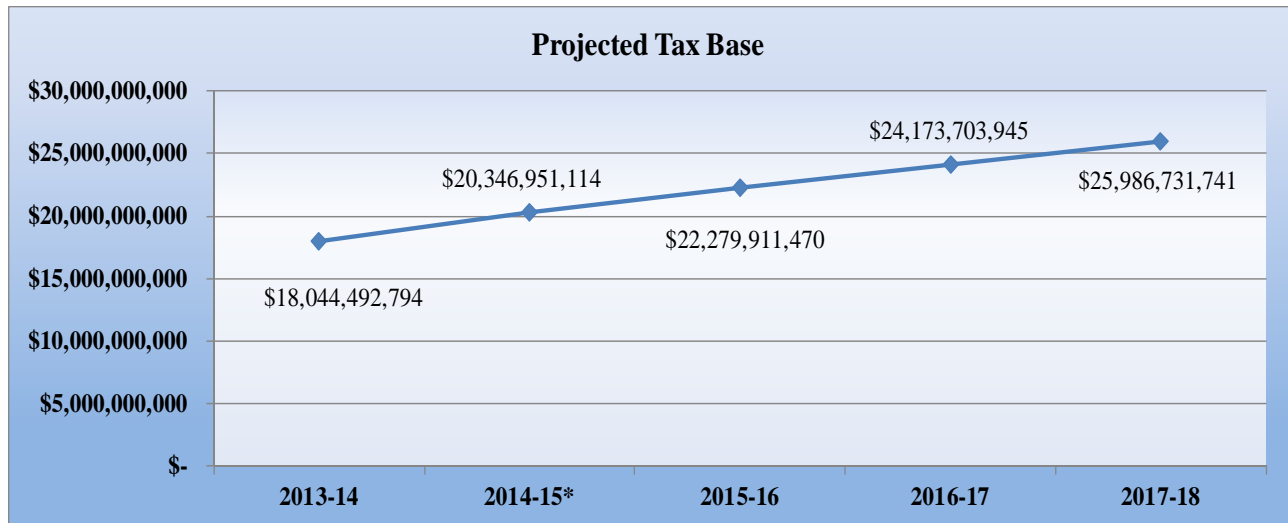
Student projections are provided by a third party consultant that lists the following factors as key components in developing their estimates: projected new housing trends, regeneration of older housing with younger families, economic and employment trends, changing distribution geographically throughout the district, and effect of aging the student population by subdivision as well as planning unit supported by geocoded data.

Tax Base Growth

Based on Freeze Adjusted Taxable Values minus Tax Increment Refinancing Zone
(Utilized for General Fund and Debt Service Fund Revenue Projections)

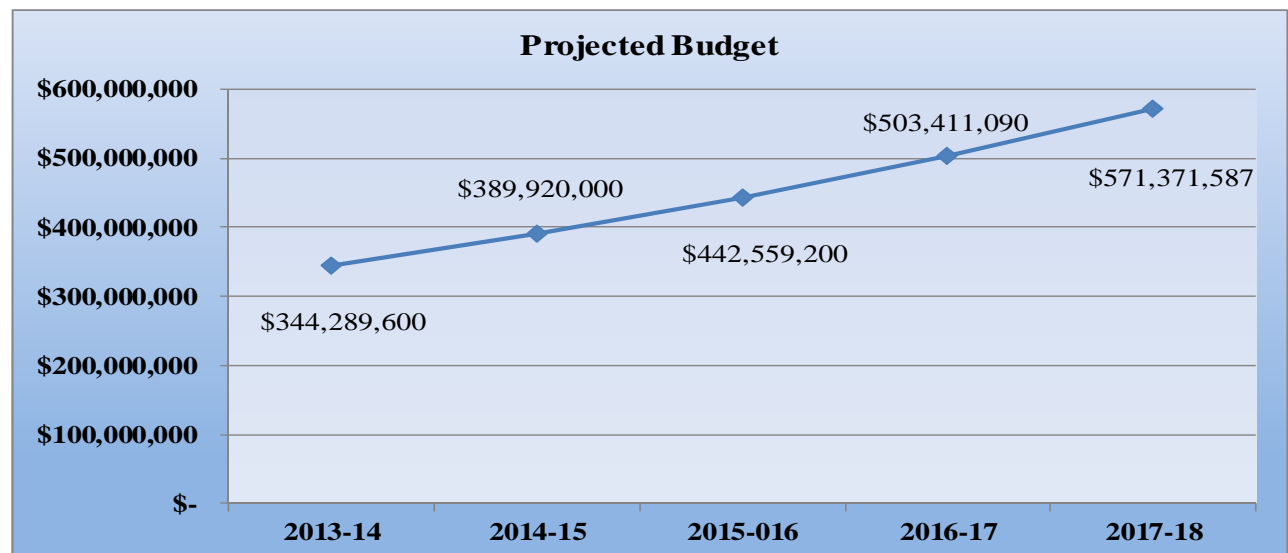
	2013-14	2014-15*	2015-16	2016-17	2017-18
Projected Tax Base	\$ 18,044,492,794	\$ 20,346,951,114	\$ 22,279,911,470	\$ 24,173,703,945	\$ 25,986,731,741
Tax Base Increase (Dollar Value)		\$ 2,302,458,320	\$ 1,932,960,356	\$ 1,893,792,475	\$ 1,813,027,796
Percentage Increase		12.76%	9.50%	9.31%	7.50%

*Based on Preliminary Certified Values provided by the Collin and Denton County Appraisal Districts



Fund 199 General Fund Budget with Growth Projections

	2013-14	2014-15	2015-016	2016-17	2017-18
Projected Budget	\$ 344,289,600	\$ 389,920,000	\$ 442,559,200	\$ 503,411,090	\$ 571,371,587
Allocation Increase		\$ 45,630,400	\$ 52,639,200	\$ 60,851,890	\$ 67,960,497
Percentage Increase		13.25%	13.50%	13.75%	13.50%



Factors contributing to the development of the projections illustrated in the previous graphs include residential and commercial development trends, student population studies from both our internal demographer and our contracted provider, historical data related to tax base growth, past budgetary spending trends, and others.

Tax base growth within the district can be attributed to developments of residential neighborhoods currently under construction and platted within the District's boundaries. Future commercial developments such as the Dallas Cowboy's Headquarters complex and the relocation of Toyota Motor Company's Headquarters, as well as other commercial developments will continue to contribute to the growth we are currently enjoying.

The budgetary needs of the District is in direct correlation to the growth in the student enrollment base as illustrated above in the graphs entitled "Projected Total Students" and "General Operating Budget with Growth Projections". This growth impacts all aspects of the operation of Frisco Independent School District from the number of personnel needed to serve the students to the number of new buildings that must be built, equipped, and staffed.

EXPENDITURES

The process of collecting information necessary to develop the general fund expenditure estimates begins early in the ongoing school year.

During September and October, members of the business office will initiate discussions related to programmatic and operational needs that are currently being funded and the potential changes that may need to be addressed for the next fiscal year. The primary focus of these discussions is to focus on meeting the goals and objectives established by the Board of Trustees and to meet the community's expectations of the level of quality and commitment to success in providing programs and services to the students of Frisco ISD. Trend analysis and cash flow data contribute to these discussions as well as input from various program managers, coordinators, and directors that have control of specific aspects of the overall operations of the district.

Information gathered during these discussions will be incorporated into the more formalized process of developing the budget. General consideration of the accuracy of current projections and any changing needs of the district will impact the process of planning for the coming year.

As the budget development process progresses, more specific information will be gathered from each department supervisor detailing their budgetary needs. This information will be aggregated to compile the District's budget for the coming year.

FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS
Fiscal Year 2015 Major Funds

	Fund 199	Fund 240	Fund 599	Fund 699	Total Major	
	General Fund	Food Service	Debt Service	Capital Projects	Funds	
Code REVENUES						
5700	Total Local and Intermediate Sources	\$ 243,670,000	\$ 15,537,700	\$ 89,207,000	\$ 18,000,000	\$ 366,414,700
5800	State Program Revenues	146,298,000	78,000	-	50,000	146,426,000
5900	Federal Program Revenues	1,000,000	4,231,000	-	-	5,231,000
5020	Total Revenues	\$ 390,968,000	\$ 19,846,700	\$ 89,207,000	\$ 18,050,000	\$ 518,071,700
EXPENDITURES						
0011	Instruction	\$ 235,922,000	\$ -	\$ -	\$ -	\$ 235,922,000
0012	Instructional Resources and Media Services	6,114,000	-	-	-	6,114,000
0013	Curriculum and Instructional Staff Development	8,744,000	-	-	-	8,744,000
0021	Instructional Leadership	5,467,000	-	-	-	5,467,000
0023	School Leadership	24,325,000	-	-	-	24,325,000
0031	Guidance, Counseling, and Evaluation Services	12,275,000	-	-	-	12,275,000
0032	Social Work Services	378,000	-	-	-	378,000
0033	Health Services	4,501,000	-	-	-	4,501,000
0034	Pupil Transportation	8,760,000	-	-	-	8,760,000
0035	Food Services	-	19,095,200	-	-	19,095,200
0036	Extracurricular Activities	13,381,000	-	-	-	13,381,000
0041	General Administration	5,898,000	-	-	-	5,898,000
0051	Facilities Maintenance and Operations	32,769,000	751,500	-	-	33,520,500
0052	Security and Monitoring Services	2,898,000	-	-	-	2,898,000
0053	Data Processing Services	6,391,000	-	-	-	6,391,000
0061	Community Services	907,000	-	-	-	907,000
Debt Service						
0071	Debt Service-Principal on Long Term Debt	-	-	25,545,000	-	25,545,000
0072	Debt Service-Interest on Long Term Debt	-	-	72,600,000	-	72,600,000
0073	Debt Service-Bond Issuance Cost and Fees	-	-	900,000	-	900,000
Capital Outlay						
0081	Facilities Acquisition and Construction	-	-	-	279,000,000	279,000,000
Intergovernmental						
0091	Contracted Instructional Services Between Schools	1,300,000	-	-	-	1,300,000
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-	-
0095	Payments to Juvenile Justice Alternative Ed. Prog.	140,000	-	-	-	140,000
0097	Payments to Tax Increment Fund	17,750,000	-	-	-	17,750,000
0099	Other Intrergovernmental Charges	2,000,000	-	-	-	2,000,000
6030	Total Expenditures	\$ 389,920,000	\$ 19,846,700	\$ 99,045,000	\$ 279,000,000	\$ 787,811,700
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,048,000	\$ -	\$ (9,838,000)	\$ (260,950,000)	\$ (269,740,000)
OTHER FINANCING SOURCES (USES)						
7911	Capital Related Debt Issued (Regular Bonds)	\$ -	\$ -	\$ 150,000,000	\$ 240,000,000	\$ 390,000,000
7912	Sale of Real and Personal Property	-	-	-	-	-
7915	Transfers In	-	-	15,950,000	-	15,950,000
7916	Premium of Discount on Issuance of Bonds	-	-	15,500,000	-	15,500,000
7949	Other Resources	-	-	-	-	-
8911	Transfers Out (Use)	-	-	-	(14,450,000)	(14,450,000)
8949	Other (Uses)	-	-	(150,000,000)	-	(150,000,000)
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 31,450,000	\$ 225,550,000	\$ 257,000,000
1200	Net Change in Fund Balances	\$ 1,048,000	\$ -	\$ 21,612,000	\$ (35,400,000)	\$ (12,740,000)
0100	Fund Balance-July 1 (Beginning)	80,875,617	3,460,262	77,423,509	91,636,637	253,396,025
3000	Fund Balance-June 30 (Ending)	\$ 81,923,617	\$ 3,460,262	\$ 99,035,509	\$ 56,236,637	\$ 240,656,025

2014-15 BUDGET OVER VIEW

Fund 199-General Fund

Revenue

The following assumptions were made during the budget process in regards to estimating the revenue for Fiscal Year 2015:

- The student average daily attendance would increase from 44,691 during Fiscal Year 14 to 47,809 in Fiscal Year 2015.
- The special population enrollment (special education, free and reduced lunch, at-risk, etc...) would increase proportionately to the increase in the general population.
- The local taxable assessed values would increase approximately 12.8%.
- Generation of local revenues (gate receipts, facilities rentals, cell tower sites, etc...) would follow historical trends and remain approximately the same as the prior year collections
- Legislative action will yield approximately \$3.5 M in additional funds to offset the District's Teacher Retirement System contribution of 1.0% of eligible salaries.
- Other legislative action would have a minimal effect on projected expenditures for the Fiscal Year 2015.

Using the data available at the time of budget development and applying the previously listed assumptions, we were able to generate a projected Summary of Finance that yielded the estimated revenue for 2014-15. Our estimates indicate that we should expect a total \$390,968,000 in General Fund Revenue for the coming year.

General Operating Revenue Estimates by Source @ \$1.04 Tax Rate

	2013-14 Adopted	2014-15 Adopted
Local Taxes (Current Year)	\$ 190,957,000	\$ 216,920,000
M&O Revenue from State	\$ 124,323,000	\$ 134,298,000
Prior Year Collections and Penalties & Interest	\$ 1,000,000	\$ 1,000,000
Ag Rollback Collections	\$ 2,000,000	\$ 3,000,000
Other Local Revenue	\$ 5,000,000	\$ 5,000,000
Tax Increment Refinancing Zone Funds	\$ 15,000,000	\$ 17,750,000
TRS On-Behalf Funds	\$ 11,000,000	\$ 12,000,000
Medicaid Reimbursement Revenue	\$ 1,000,000	\$ 1,000,000
Estimated Total Revenue	\$ 350,280,000	\$ 390,968,000

The total increase in revenue projected for the 2014-15 fiscal year from the 2013-14 fiscal year is \$40,688,000. Most of the increase can be attributed to the growth in the assessed taxable values assigned to the District for both the local tax base and the Tax Increment Refinancing Zone. These collections have an inverse effect on State revenue which is increasing due to the student population growth we are currently experiencing. Other revenues are relatively stabilized at the projected levels and contribute smaller amounts to the overall expected General Operating Fund capital.

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Expenditures

The following assumptions were made in relation to the development of the 2014-15 General Operating Expenditure Budget:

- The student enrollment will increase by approximately 3,600 students requiring additional personnel allocations.
- The District will open the 5 new campuses (1 High School and 4 Elementary Schools) scheduled to open in August 2014, requiring additional personnel and operational costs.
- Programmatic needs related to state testing and remediation will continue to be addressed.
- Existing curricular programs will continue to be funded at equitable levels to ensure maintenance of instructional programming.
- Extracurricular/Co-curricular costs will increase due to increased student enrollments.
- Facility maintenance and operation costs will increase due to aging buildings and increased costs of utilities.
- Increased costs of support services will reflect student enrollment increases.
- Overall budget increases will reflect increases in student enrollment.

By applying our recently developed staffing standards and carefully reviewing personnel requests we were able to make appropriate personnel allocations to address the increased student population. Careful planning and scrutiny yielded an authorized increase in personnel units of 550.0 FTE's in various capacities. The total cost of these new positions is approximately \$23,600,000. In addition to new personnel authorization this budget includes a 3% salary increase for returning employees. The cost of this salary increase will be approximately \$7,400,000. The total additional costs related to personnel will be approximately \$31,000,000.

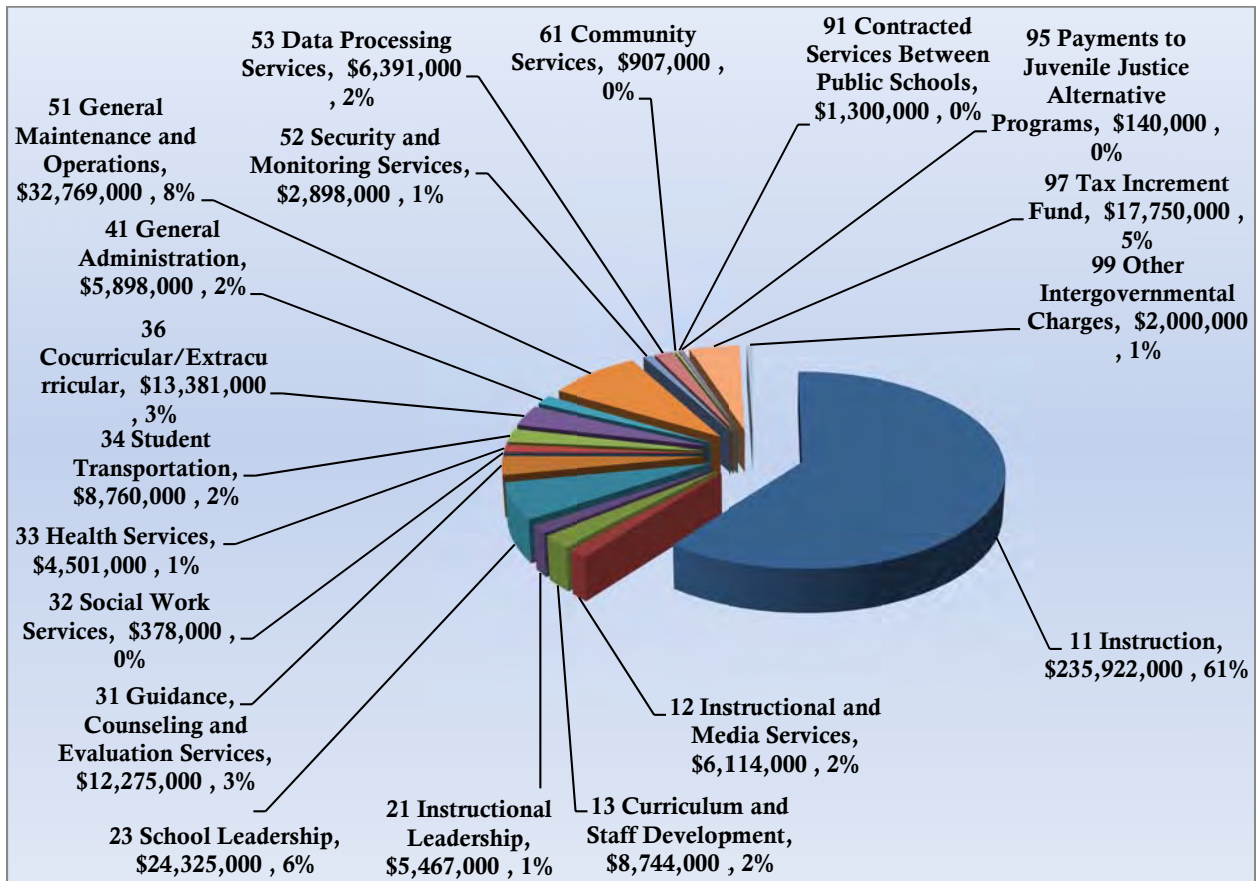
Operational cost increases are distributed throughout the budget to the various programs and departments for increased supplies and materials, contracted services (including utilities), and other operating, with the primary emphasis on student services, at a cost of \$6,200,000.

The total increase in the 2014-15 General Operating Budget from the 2013-14 General Operating Budget is \$45,630,400, 68.18% of which is in personnel costs.

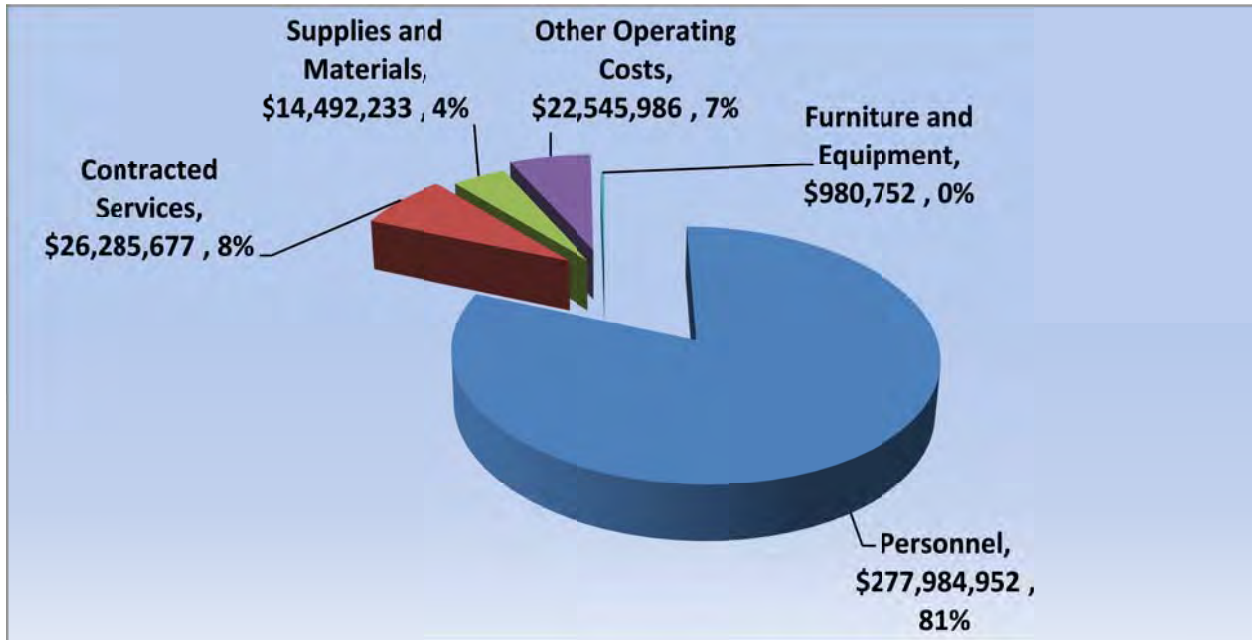
2014-15 Budget Summary by Function Code

Function	2013-14 Adopted	2014-15 Adopted
11 Instruction	\$ 206,924,300	\$ 235,922,000
12 Instructional and Media Services	\$ 5,383,600	\$ 6,114,000
13 Curriculum and Staff Development	\$ 7,971,200	\$ 8,744,000
21 Instructional Leadership	\$ 4,562,400	\$ 5,467,000
23 School Leadership	\$ 21,389,700	\$ 24,325,000
31 Guidance, Counseling and Evaluation Services	\$ 10,524,200	\$ 12,275,000
32 Social Work Services	\$ 363,100	\$ 378,000
33 Health Services	\$ 3,783,500	\$ 4,501,000
34 Student Transportation	\$ 7,595,200	\$ 8,760,000
36 Co curricular/Extracurricular	\$ 13,371,100	\$ 13,381,000

41	General Administration	\$ 5,817,200	\$ 5,898,000
51	General Maintenance and Operations	\$ 29,440,200	\$ 32,769,000
52	Security and Monitoring Services	\$ 2,573,100	\$ 2,898,000
53	Data Processing Services	\$ 5,666,700	\$ 6,391,000
61	Community Services	\$ 784,100	\$ 907,000
91	Contracted Services Between Public Schools	\$ 1,300,000	\$ 1,300,000
95	Payments to Juvenile Justice Alternative Programs	\$ 140,000	\$ 140,000
97	Tax Increment Fund	\$ 15,000,000	\$ 17,750,000
99	Other Intergovernmental Charges	\$ 1,700,000	\$ 2,000,000
	TOTAL (13.25% Increase)	\$ 344,289,600	\$ 389,920,000



2014-15 Budget Summary by Major Object Code



FRISCO INDEPENDENT SCHOOL DISTRICT

BUDGETS, ENROLLMENT, AND PER PUPIL COSTS

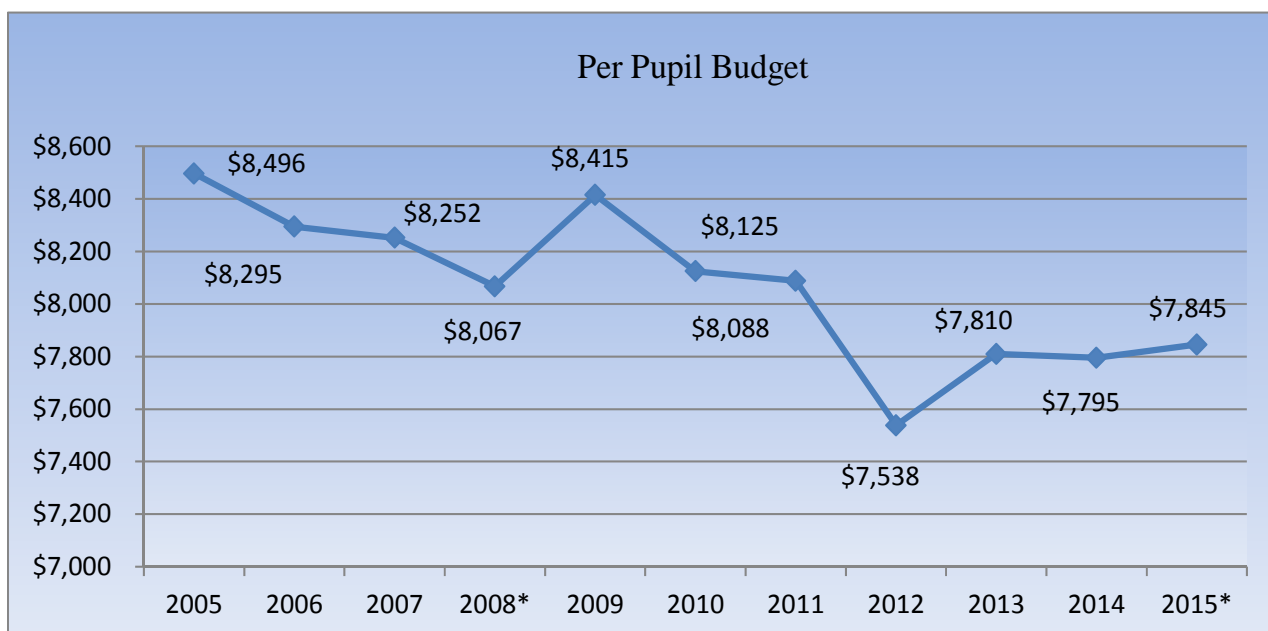
LAST TEN FISCAL YEARS

Fiscal Year	Budgeted Expenditures	Enrollment	Per Pupil Budget
2005	\$ 136,968,603	16,121	\$ 8,496
2006	\$ 163,942,429	19,765	\$ 8,295
2007	\$ 195,156,040	23,649	\$ 8,252
2008*	\$ 219,874,782	27,256	\$ 8,067
2009	\$ 257,366,894	30,584	\$ 8,415
2010	\$ 274,260,974	33,757	\$ 8,125
2011	\$ 299,605,819	37,043	\$ 8,088
2012	\$ 300,805,150	39,903	\$ 7,538
2013	\$ 333,550,000	42,707	\$ 7,810
2014	\$ 358,999,600	46,053	\$ 7,795
2015**	\$ 389,920,000	49,700	\$ 7,845

*Fiscal Year 2008 represents 10 months of financial information due to change of fiscal year end to June 30 from August 31.

** Projected Budget

Source: Frisco ISD Audited Financial Statements, TEA



The 2014-15 General Fund budget represents the culmination of a lengthy and stringent process of review, discussion, compromise, and modification. This process has yielded a budget that addresses the financial needs of the district while maintaining the standards for excellence established by the Board of Trustees and the community. The budget should result in a surplus that did not require an increase in the tax rate and will increase our general fund balance by an estimated \$1,048,000.

Fund 240-Child Nutrition Fund

Revenue

Most of the revenue supporting this fund is locally generated through payments for breakfasts and lunches by the students and staff. We expect an increase in local revenue of approximately \$1,465,000. This is an approximate increase 7.97%, which can be attributed to increased student populations and participation rates.

Additional revenue comes from the Federal Free and Reduced Breakfast and Lunch Programs, which is projected to yield approximately \$4,231,000 during Fiscal Year 15. We assume (for planning purposes) that this population of students will increase proportionately to the increase in the general student population.

State funds make up the final portion of our projected revenue for the Child Nutrition fund. These funds are projected at 78,000 or approximately 0.39% of the total funds available to the Child Nutrition fund.

Our combined estimate for the Child Nutrition Fund in Fiscal Year 15 is \$19,486,700 which is approximately 7.97% more than in Fiscal Year 14. These additional funds will be used to serve approximately 3,600 new students.

Expenditures

Funds are expended in the Child Nutrition Fund in two major categories: Food Services and General Maintenance and Operations.

The Food Services component of this fund's expenditures is \$19,095,000, representing 96.21% of the total budget. Key components of these expenditures are supplies and materials, salaries, and contracted services.

The General Maintenance and Operations costs within the Child Nutrition Fund are associated with utilities and support services. The budget for this component is \$751,500 or 3.79% of the total budget.

CHILD NUTRITION FUND Revenue by Source	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
State Revenue	\$75,000	0.41%	\$78,000	0.39%
Federal Revenue	\$3,352,000	18.24%	\$4,231,000	21.32%
Local Resources	\$14,954,560	81.36%	\$15,537,700	78.29%
Total - All Sources	\$18,381,560	100.00%	\$19,846,700	100.00%

CHILD NUTRITION FUND Expenditures by Function Codes	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
35 Food Services	\$17,630,060	95.91%	\$19,095,200	96.21%
51 General Maintenance & Operations	\$751,500	4.09%	\$751,500	3.79%
Total - All Functions	\$18,381,560	100.00%	\$19,846,700	100.00%

Fund 599-Debt Service Fund

Revenue

The Debt Service Fund is the fund from which we pay our bonded debt obligations. All funds collected for this fund are used solely for this purpose. Revenues are generated through the collection of Interest and Sinking Taxes based on assessed property values and paid as a portion of the District's tax collections. The Interest and Sinking (I&S) rate for Fiscal Year 15 is \$0.42 per one hundred dollars of assessed value. This rate applied to the District's assessed taxable value of \$20,346,951,000 should yield the District's estimated collections of \$85,457,000 in current year taxes. In addition, the District projects collections of \$3,750,000 of taxes collected from properties associated with the 65 and Older Exemption (Frozen Values).

The District participates in a Tax Increment Reinvestment Zone (TIRZ) with the City of Frisco which, through contractual agreement yields available Interest and Sinking funds that are applied to the District's debt obligations. The District is estimating receipt of approximately \$13,250,000 in revenue from this source. Tax compression affected the collections for the TIRZ in the same manner as other property tax collections within the District. As a result, the State has provided for this loss of revenue with Additional State Aid for Tax Reduction (ASATR) payments related to the TIRZ. Historically, this payment has been approximately \$2,700,000 which is utilized to pay towards our debt service obligation.

The total revenue realized from all sources with a tax rate of \$0.42 is \$105,157,000.

In order to meet the Fiscal Year 15 debt obligation with the projected funding from tax collections and the TIRZ the District will need to pledge approximately \$3,643,000 of available Fund Balance. The funds are generated through prior year tax collections, penalties, and interest payments that yield total tax collections within this fund that go beyond funds necessary to meet current debt obligations.

The combined revenues, from all sources, meet our 2014-15 debt obligation of \$108,000,000.

Expenditures

The Districts combined payment of principal and interest on all outstanding bonds is estimated at \$108,800,000.

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DEBT SERVICE FUND Revenue by Source	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
Proposed Interest and Sinking Tax Rate			\$0.42	
Actual Interest and Sinking Tax Rate	\$0.42			
Property Taxes	\$76,716,861	83.84%	\$89,207,000	81.99%
Transfer from TIF Fund	\$11,000,000	12.02%	\$15,950,000	14.66%
Transfer from Reserve Funds	\$3,783,139	4.13%	\$3,643,000	3.35%
Total - All Sources	\$91,500,000	100.00%	\$108,800,000	100.00%

DEBT SERVICE FUND Expenditures by Function Codes	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
71 Debt Service	\$91,500,000	100.00%	\$108,800,000	100.00%
Total - All Functions	\$91,500,000	100.00%	\$108,800,000	100.00%

Fund 699-Capital Projects Fund

The Capital Projects Fund is used to manage the District's resources dedicated to the construction of new facilities to address student and programming growth needs of the District. Budgets for each individual project will vary depending on the bid process and the type of project being funded. For this reason, the discussion of related revenues and expenditures associated with this fund is more general in nature and will reflect anticipated bond sales with the projects being funded.

Access to voter authorized bond funds are limited to the ability to meet debt obligations related to the sale of the bonds. The Board of Trustees authorizes each sale for the purpose of funding the construction projects that they have or will authorize during the projected period of funding.

Each project being funded from the sale of bonds has been thoroughly reviewed by the Administration and approved by the Board of Trustees prior to initiation of the construction process. Each project will have a budget associated with it for construction, design and engineering services, and start-up costs to include furniture fixtures and equipment.

Revenue

Revenue for the Capital Projects Fund is generated through the sale of Unlimited Tax School Building Bonds. During Fiscal Year 15 the District is planning to hold two bond sales for approximately \$170,000,000 and \$140,000,000 each for a total of approximately \$310,000,000 in available revenue for this fund.

Expenditures

Revenue generated from the bond sales for Fiscal Year 15 will be applied towards the completion of or the continued construction of the projects in the following table.

Fund 699 Projects and Budgetary Needs Fiscal Year 2014-15

Project	Budget	Paid Thru June 30,2014	Projected to be Paid thru June 30, 2015
Hosp Elementary	\$ 17,264,787	\$ 13,625,764	\$ 3,639,023
McSpedden Elementary	\$ 15,564,888	\$ 13,046,820	\$ 2,518,068
Frisco H.S. Addition	\$ 23,009,790	\$ 22,612,880	\$ 396,610
Independence H.S.	\$ 67,668,263	\$ 66,260,885	\$ 5,367,637
Reedy H.S.	\$ 83,103,764	\$ 23,406,804	\$ 36,225,525
Trent Middle School	\$ 25,279,236	\$ 3,990,787	\$ 20,235,724
Newman Elementary	\$ 15,559,595	\$ 14,043,284	\$ 1,516,311
Scott Elementary	\$ 14,268,595	\$ 13,000,269	\$ 1,268,326
Comstock Elementary	\$ 12,597,183	\$ 12,579,874	\$ 17,409
Nichols Elementary	\$ 14,121,888	\$ 14,116,667	\$ 5,221
Architectural Fees	\$ 29,285,224	\$ 22,818,474	\$ 6,466,751
Technology Upgrades	\$ 9,500,000	\$ -	\$ 9,500,000
Facility Maintenance	\$ 7,500,000	\$ -	\$ 7,500,000
Engineering and Testing	\$ 3,600,000	\$ -	\$ 3,600,000
Norris Elementary	\$ 16,172,560		\$ 15,904,600
Elementary # 39	\$ 16,065,000	\$ -	\$ 1,816,400
Elementary # 40	\$ 16,883,125	\$ -	\$ 10,234,466
Career and Technology Center Addition	\$ 13,671,737	\$ 586,791	\$ 10,234,466
Centennial H.S. Fine Arts Addition	\$ 600,000	\$ 51,171	\$ 834,850
Barrow Transportation Center Rebuild	\$ 864,000	\$ -	\$ 797,000
Job Order Contracts	\$ 2,000,000	\$ -	\$ 1,833,337
Lighting Retrofit Project	\$ 2,500,000	\$ -	\$ 2,500,000
Security System Upgrades	\$ 1,500,000	\$ -	\$ 1,439,031
Memorial Stadium and Natatorium Expansion	\$ 4,000,000	\$ -	\$ 3,901,000
Lebannon H.S.	\$ 86,751,992	\$ -	\$ 48,017,021
High School # 10	\$ 91,221,515	\$ -	\$ 3,101,557
Pearson Middle School	\$ 29,993,250	\$ -	\$ 24,108,765
Lawler Middle School	\$ 30,735,940	\$ -	\$ 8,438,604
Furniture and Equipment (New Campuses)	\$ 8,500,000	\$ -	\$ 8,500,000
TOTAL	\$ 659,782,332	\$ 220,140,470	\$ 239,917,702

Special Revenue Funds

Federal and State funds are allocated to the following funds based on special program students served by the listed programs. Typically, the District is reimbursed for expenditures incurred in providing services to the identified students. The Fund 498 program provides day care services to children of Frisco ISD staff members. This is a revenue/expenditure neutral operation in which the fees paid for this services funds the operation of the center.

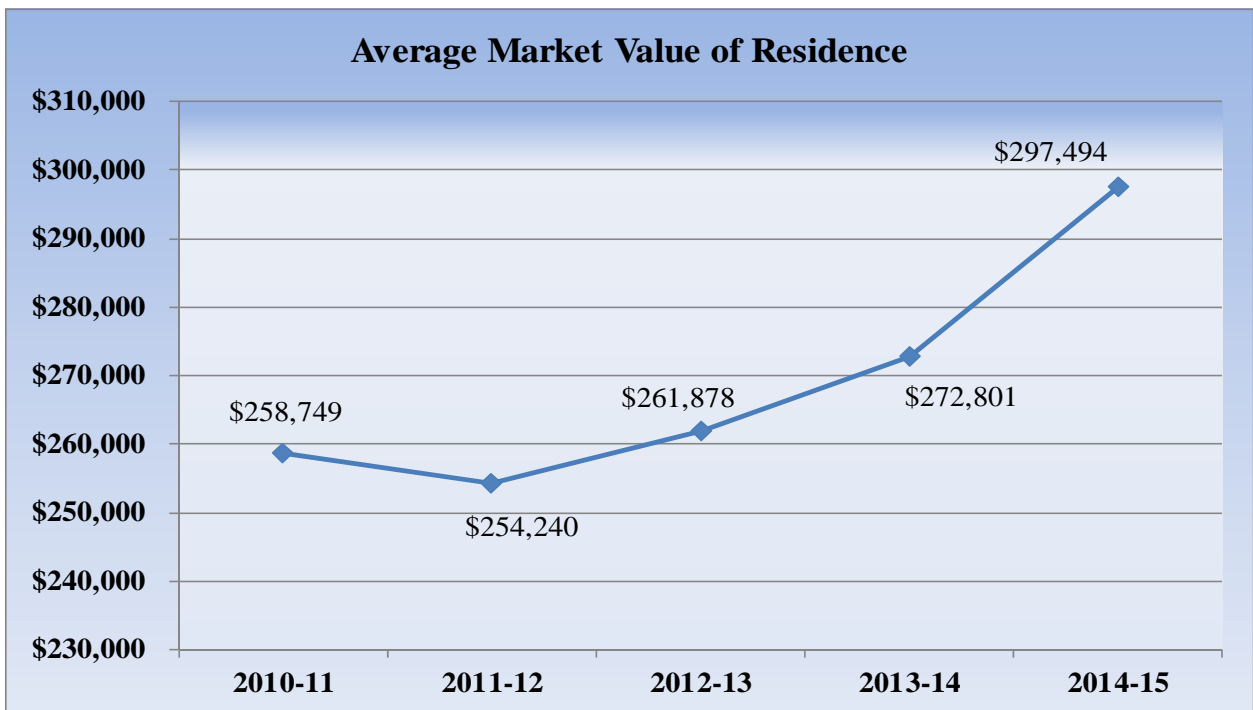
SPECIAL REVENUE (FEDERAL PROGRAMS)		Revenue		Expenditures				Total
		Total	61xx - Payroll Costs	62xx - Contracted Services	63xx - Supplies & Materials	64xx - Other Operating Costs	66xx - Capital Outlay	
Funds	Description							
205	Head Start	\$ 94,507	\$ 87,457	\$ 1,000	\$ 1,000	\$ 5,050	\$ -	\$ 94,507
211	ESEA, Title I, Part A	\$ 1,405,828	\$ 1,004,100	\$ 166,865	\$ 124,186	\$ 110,677	\$ -	\$ 1,405,828
224	IDEA - Part B, Formula	\$ 4,917,058	\$ 4,465,058	\$ 352,000	\$ 40,000	\$ 40,000	\$ 20,000	\$ 4,917,058
225	IDEA - Part B, Preschool	\$ 40,965	\$ 40,965	\$ -	\$ -	\$ -	\$ -	\$ 40,965
226	IDEA - Part B, Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244	Career and Technical - Basic Grant	\$ 214,111	\$ -	\$ 25,000	\$ 141,111	\$ 8,000	\$ 40,000	\$ 214,111
255	ESEA, Title II, Part A	\$ 126,508	\$ -	\$ 126,508	\$ -	\$ -	\$ -	\$ 126,508
263	Title III, Part A	\$ 199,111	\$ 161,111	\$ 20,000	\$ 18,000	\$ -	\$ -	\$ 199,111
289	Federally Funded Special Revenue	\$ 23,422	\$ 23,422	\$ -	\$ -	\$ -	\$ -	\$ 23,422
SPECIAL REVENUE (STATE PROGRAMS)								
385	State Supplemental Visually Impaired	\$ 4,620	\$ -	\$ 4,620	\$ -	\$ -	\$ -	\$ 4,620
392	Noneducational Community-Based Support	\$ 1,044	\$ 1,044	\$ -	\$ -	\$ -	\$ -	\$ 1,044
397	Advanced Placement Incentives	\$ 18,450	\$ -	\$ -	\$ -	\$ 18,450	\$ -	\$ 18,450
404	Student Success Initiative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429	Read to Succeed	\$ 225	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ 225
SPECIAL REVENUE (LOCAL PROGRAMS)								
498	Laura Ellison Child Development Center	\$ 674,475	\$ 595,000	\$ 1,850	\$ 13,000	\$ 54,625	\$ 10,000	\$ 674,475
TOTAL		\$ 7,720,324	\$ 6,378,157	\$ 698,068	\$ 337,297	\$ 236,802	\$ 70,000	\$ 7,720,324

Property Tax Values

Over the last 5 years the district's taxable value has grown significantly, in the school year 2010-11 our tax base was \$16,877,529,069 increasing to \$22,974,470,806 for the upcoming 2014-2015 year. From the 2013-2014 to the 2014-2015 school year the increase in taxable value was approximately 12 percent. This increase is due to a combination of people moving to Frisco and current property values increasing. The economic outlook is positive with families moving to the area and major organizations such as the Dallas Cowboys relocating to Frisco.

Average Values of Residences in Frisco Independent School District, Tax Rates & Effect

	2010-11	2011-12	2012-13	2013-14	2014-15
Average Market Value of Residence	\$258,749	\$254,240	\$261,878	\$272,801	\$297,494
Average Taxable Value of Residence	\$243,043	\$239,109	\$246,412	\$257,241	\$280,009
Tax Rate per \$100 Value	\$ 1.39	\$ 1.42	\$ 1.46	\$ 1.46	\$ 1.46
Taxes Due on Average Residence	\$ 3,378	\$ 3,395	\$ 3,598	\$ 3,756	\$ 4,008



BOND HISTORY

Due to the rapid growth of the Frisco ISD, Bond sales and Bond elections have been an integral part of allowing the district to build the facilities which allow students to be successful.

Due to the rapid growth of the Frisco Independent School District, bond sales and bond elections have been an integral part of allowing the District to build facilities to meet the needs of the students and offer the quality educational experiences that our community demands.

Current Bonds Authorized in 2014 -- \$775,000,000

Following numerous informational meetings and lengthy discussions concerning the needs of the District, the Bond Committee proposed calling for a bond authorization election in May 2014. The committee recommended that the District ask the voters to approve \$775,000,000 to be used for additional facilities and support service projects that would accommodate approximately 66,000 students. At the time of the committee meetings, the district was projected to reach this population threshold in 2020. The bond authorization election was held on May 10, 2014 and was approved by the voters with a 77% margin of approval. The Bond Committee recommended using the proceeds from this authorization in the following manner:

School/Instructional Facilities

• 8 Elementary Schools	\$169,000,000
• 3 Middle Schools	\$112,000,000
• 3 High Schools	\$317,000,000
• Expansions and Additions	\$21,200,000
• Land Purchases	\$37,000,000
• Contingency (Acceleration, Scope Adjustments)	<u>\$9,300,000</u>
• TOTAL (85.9% of authorization)	\$665,700,000

Instructional and Student Support Services

• Technology	\$40,000,000
• Renovations and Updates	\$38,000,000
• Buses	\$12,000,000
• Construction/Demographic Services	\$7,000,000
• Security	\$3,700,000
• Energy Management	<u>\$2,500,000</u>
• TOTAL (13.3% of authorization)	\$103,000,000

Special Programs/Support Facilities Renovations

• Memorial Stadium Upgrade	\$4,000,000
• Barrow Transportation Center	\$950,000
• Natatorium Storage	\$700,000
• Transportation West	<u>\$450,000</u>
• TOTAL (0.8% of authorization)	\$6,100,000

TOTAL Bond Authorization 2014 **\$775,000,000**

Bonds Authorized in 2006 -- \$798,000,000

The bond committee reviewed current facilities, current bond program projects and enrollment projections for the future, and proposed a package to take the district to 52,000 students. The bond passed in May, 2006. The 2006 Bond Committee recommended the following projects:

School/Instructional Facilities

• 10 Elementary Schools	\$174,562,742
• 6 Middle Schools	\$185,789,963
• 3 High Schools	\$235,734,493
• Design/Site Work High School #8	\$15,000,000
• Career and Technology Education Center (CATE), Phase 2	\$18,500,000
• Ag Science/Manufacturing Facility	\$750,000
• Renovations/Additions	\$2,500,000
• Acker/Student Opportunity Center upgrades	\$8,500,000
• Land and Site Development	<u>\$46,000,000</u>
• TOTAL (86% of authorization)	\$687,337,198

Instructional and Student Support Services

• Technology	\$49,979,000
• Maintenance/Renovations	\$15,000,000
• Buses	\$8,683,802
• Security	<u>\$7,000,000</u>
• TOTAL (10% of authorization)	\$80,662,802

Special Programs/Facility Needs

• Service Center, Phase 4	\$2,500,000
• Maintenance Facility	\$5,000,000
• Support Staff Facility	\$4,000,000
• Transportation Facility	\$8,500,000
• Warehouse Facility	<u>\$10,000,000</u>
• TOTAL (4% of authorization)	\$30,000,000

TOTAL Bonds Authorized 2006 **\$798,000,000**

Bonds Authorized in 2003 -- \$478 million

Provided and providing for 18 elementary schools (Ashley opened in 2005; Corbell, Ogle, Sem and Taylor opened in 2006; Carroll, Mooneyham and Robertson in 2007; Elliott and Tadlock in 2008; Allen and Early Childhood School in 2009; Purefoy and Sonntag will open in 2010) three middle schools (Roach opened in 2005; Fowler in 2007; Scoggins in 2008 as did Stafford utilizing 2006 funds), the fourth high school - Liberty High - and the design of a fifth - Heritage High, purchases of school sites, a Career and Technology Education Center (phase I - completed at the same time as phase 2 in the 2006 bond - opened in 2008), classroom additions (complete in 2004), maintenance and renovations to existing campuses, security systems, technology expansion and upgrades, service center/warehouse expansion (2004-2005), administrative office space (annex opened in 2005), and school buses.

Bonds Authorized in 2000 -- \$298 million

Provided and providing for 7 elementary schools (Gunstream, Spears, Sparks- opened in 2002 - Riddle, Boals- opened in 2003 – Bert and Eloise Isbell opened in 2004 and Dr. Erwin G. and Elisabeth Pink Elementary in 2005); two middle schools (Wester - opened in 2002 and Griffin in 2004); two high schools and the design of a fourth -Centennial High School, opened in 2003 and the third high school – Justin Wakeland High - opened in 2006; new school sites; natatorium (opened in the fall of 2003) and a second stadium (not used due to joint partnership for Pizza Hut Park/Pink Field); technology upgrades and the WAN; final expansion of Memorial Stadium; renovations and repairs to existing facilities; phase I of the Service Center (maintenance/district warehouse) opened in 2004; library resources; portable buildings for transition/stability

Bonds Authorized in 1998 -- \$118 million

Provided for 4 elementary schools (Shawnee Trail, Fisher, Bright and Borchardt); two middle schools (Clark and Pioneer Heritage); phase III (final) of Frisco High; technology infrastructure additions and improvements; school sites; stadium renovations; design costs of second high school and fourth middle school; miscellaneous improvements to existing campuses

Bonds Authorized in 1995 -- \$48 million

Provided for 3 elementary schools - Smith Elementary, Christie Elementary and Anderson Elementary; addition to Curtsinger Elementary; Staley Middle School rebuild; phase II of FHS; renovations to Rogers Elementary, Acker Elementary, the two-story Maple Street Administration building, and the one story Maple Street school; maintenance/transportation facility addition; stadium expansion and parking; acquisition of school sites; Clark Middle School Design.

FINANCIAL INTEGRITY RATING SYSTEM of TEXAS (FIRST)

Senate Bill 218 of the 77th Legislature (2001) authorized the implementation of a financial rating system, which is referred to as the FIRST system. The purpose of the system is to ensure that school districts are held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources. The system is designed to encourage Texas Public Schools to better manage their financial resources and improve local decision making those impacts the allocation of resources to Texas public schools. Major categories of financial data analyzed in the 20 indicators listed in the report are: fund balance, net asset balance, annual financial report, tax collections, data reporting, debt related expenditures, accreditation status, budgeting, construction, administrative costs, staffing ratios, and investments. The District received full credit for all indicators and a maximum score of 70. In each of the 12 years since its inception, Frisco ISD has earned the highest possible rating, Superior Achievement, under the guidelines of the FIRST system.

TEXAS COMPTROLLERS LEADERSHIP CIRCLE – PLATINUM MEMBER

The office of the Comptroller for the State of Texas reviews school district website posting and recognizes those districts that include specific financial reports and data in efforts to ensure financial transparency. The highest award given for this effort is the Platinum Member award. Frisco ISD received this distinction in 2014, one of only 12 school districts in the state to achieve this level of financial transparency. The report identifies the following criteria that must be posted on the District's website in order to receive the award:

- Budget (Official Adopted Budget)
- Annual Financial Report or Comprehensive Financial Report
- Check Register
- Financial Transparency Webpage
- Contact Information for Elected Officials
- Public Information Request: Contact and Instructions
- Budgets for the Three Most Recent Fiscal Years
- Check Registers for the Three Most Recent Fiscal Years
- Searchable Check Registers
- Descriptive Check Registers
- Visual Representation of Financial Data
- Current Tax Rates for Local Option Taxes
- Raw Format Budget

There are a total of 22 points assigned; Frisco ISD received a score of 20 to qualify for the Platinum Level Leadership Circle award.

TEXAS HONOR CIRLCE DISTRICT AWARD

The Office of the Comptroller for the State of Texas annually recognizes school districts that have both: high levels of student achievement and low levels of spending per pupil. Frisco Independent School District was recognized in 2014 for achieving the highest rating of 5 Stars in this effort.

ACADEMIC RATING

The Texas Education Agency recently released its new index-based approach to academic accountability. The ratings apply one of two labels to districts and campuses: “Met Standard or “Improvement Required”.

Frisco ISD and all of its rated schools “Met Standard” in all applicable indices: student achievement, student progress, closing performance gaps and postsecondary readiness. District and campus scores were well above state targets, with several schools earning distinctions.

The following is a breakdown of the measured standards:

Index 1: Student Achievement

A look at performance across all subjects and all student groups at the satisfactory performance standard.

Target Score: 55 Frisco ISD Score: 94

Index 2: Student Progress

A look at scores of 10 student groups, including ethnic groups, English-language learners and special education students for reading, writing and math scores categorized as having met or exceeded progress standards.

Target Score: 16 Frisco ISD Score: 46

Index 3: Closing Performance Gaps

Includes scores of students who are economically disadvantaged, and as applicable, the campus' or district's two lowest performing ethnic groups from the year before.

Target Score: 28 Frisco ISD Score: 53

Index 4: Post-Secondary Readiness

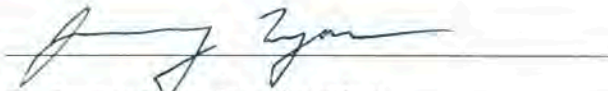
Examines graduation rates and rates of students graduating on Recommended and Distinguished/Advanced plans.

Target Score: 57 Frisco ISD Score: 82

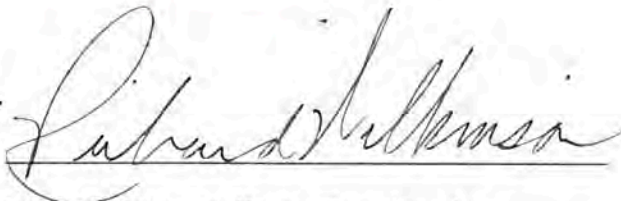
The 2014-15 budget is the result of many months of planning, considering the needs of the District and gathering data from all departments and campuses represented. The ultimate goal of this budget is to provide these departments with the support and resources necessary to provide our students the best possible educational experience in reaching their greatest potential.

We appreciate the efforts and support of the administrative staff and Board of Trustees of Frisco Independent School District in providing appropriate guidance in this endeavor. The input from this selfless collection of community representatives is invaluable in the process of developing the budget.

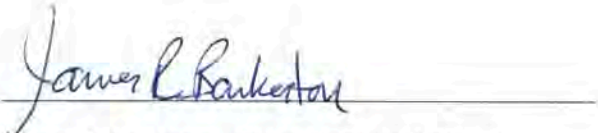
Respectfully,



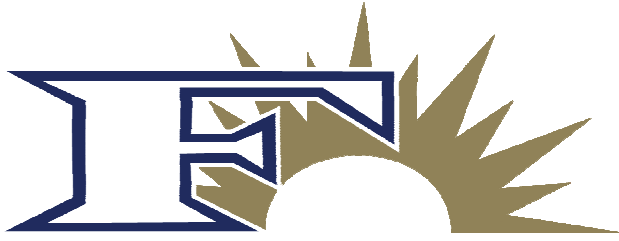
Dr. Jeremy Lyon, Superintendent



Richard Wilkinson, Deputy Superintendent



James R. Bankston, Chief Financial Officer



Frisco Independent School District

ORGANIZATIONAL SECTION



FRISCO INDEPENDENT SCHOOL DISTRICT

Frisco ISD operates as an Independent School District accredited by the State of Texas to provide educational services to students in PK-12 grades. It has been at the top of the fastest growing school districts in the state and nation growing by 7-30 percent annually since the early 90s. The district continues to add 2,500-3,500 students each year. As of June 6, 2014, we had enrolled 46,448 students.

Within the 75 square miles of our district, we serve residents of Collin and Denton Counties and residents of Frisco, and some portions of Plano, Little Elm, and McKinney. FISD is 30 miles north of Dallas. The district is about 68 percent built-out considering land that is developed, actively developing, planned for development and in parks. Of the 32 percent of available land that is currently not being developed or planned for development, 44 percent is owned by three landowners.

With this growth comes the responsibility to manage the growth and to build for the future. In 1998, FISD had 7 schools. Since that time, FISD has added 49 new schools, opening or modifying/expanding 2-6 campuses annually. To meet the construction needs of the district, the citizens of FISD have authorized the issuance of school building bonds through 4 referendums in a 14--year period (1998, 2000, 2003, 2006, and 2014) for a combined total of \$2.467 billion (\$118 million, \$298 million, \$478 million, \$798 million, and \$775 million). These referendums received approval ratings of 95, 96, 89.4 percent, 72, and 77 percent, indicating the strong support of the community for education and for meeting the needs of students. In 2013-14 two high school additions were completed at Heritage and Frisco High. A seventh high school, named Independence, is scheduled to open in 2014, as are four additional elementary schools named for Janice Stahly Scott, James R. Newman, T.H. "Sonny" and Joanne McSpedden, and Pete and Gracie Hosp. In 2015, the district is planning to open the 8th high school, named for retired superintendent Rick Reedy, the 14th middle school named for retired fine arts director Daryl Trent, and the 15th middle school named for former Board member and past president of the Board, Charles Bishop Pearson.

With the passing of the 2014 Bond Program, the District will be able to meet the needs of up to 66,000 students, an enrollment we are projected to reach in 2020. Plans are to build 8 elementary schools, 3 middle schools and 3 high schools.

The current commitment of the Board, the Administration and the community is to build facilities that maintain a small, personal learning environment. Elementary schools are being built to accommodate 700-plus students; middle schools will serve 800-1,000 students and the high schools are now being built to serve up to 2,100 students. Up until this time, the district built high schools to accommodate 1,800 students, but in 2011 began modifying existing high schools to accommodate up to 2,100 students. This update saves significant construction and operating funds and continues to meet the goals of having smaller schools, while also providing stability. The 7th and 8th high schools are being designed and built at this size. *Centennial High received the first addition that was ready in fall of 2011. Wakeland and Liberty received the next modifications in 2012. Frisco High and Heritage were complete in 2013.* Having smaller schools allows more students to be involved in activities and for meaningful relationships to be forged between students and teachers. At our high schools, the majority of the student body is involved in some school-related activity outside of the classroom.

As the school district grows in size, so does its commitment to excellence and its focus on providing the best learning opportunities for students. Test scores continue to improve and are well above the state and national averages. More than 75 percent of our seniors take one or more of the college entrance exams, and

approximately 90 percent of our graduating seniors plan to continue their education at a college, university, technical school, or the military following high school. Graduating classes continue to earn millions of dollars in scholarships to further their education.

FISD is proud to be a leader in educational technology. Every elementary campus has three computer labs with three additional student computers in core classrooms. Secondary campuses have both PC and Mac computer labs and laptop carts available. FISD teachers have valuable tools available online; allowing flexibility to work anywhere a computer is connected to the internet. Those tools include a curriculum bank, with lessons developed by the curriculum department; a collaborative lesson planner; data analysis for local and state test information; and a student information system, which hosts the grade book, attendance, and other informative student data just a click away. Classrooms have projectors mounted from the ceiling with integrated sound systems, a full line of educational titles available from streaming video servers, document cameras, wireless keyboards and 'smart tablets,' and student response systems for interaction and immediate feedback.

Curriculum and instruction is designed to challenge all children and sets high standards for achievement. In addition to the core curricular areas, students at the elementary level participate in special programs including physical education for life-long health and music and art for life-long appreciation. The elementary level (full day K-5 and half-day qualifying pre-K) also provides opportunities for leadership training through student council, choir and other activities. Older students can also participate in the news broadcasts, safety patrol, the Green Team environmental education group and fifth graders enjoy a three –day outdoor learning experience. Lone Star Challenge, Destination Imagination, or UIL are academic competition opportunities available at many schools. YMCA and AlphaBest are currently available as independent contractor services provided by the District for after-school childcare K-5 until 6:30 p.m. daily on all elementary campuses. In addition, there are several independent programs/groups that meet and provide enrichment activities for children after hours in our schools. Full-time counselors, nurses and librarians are also on each campus.

At the middle school level (grades 6-8), academic teaming is used and students can take advantage of many opportunities to excel that may include the Duke University Talent Search, Math/Science Competition, pre Advanced Placement courses, UIL academic competition, Mock Trial, Band, Choir, Art, Theatre Arts, Robotics, Video production, National Junior Honor Society, Student Council, Teen Leadership, Athletics, Yearbook, Academic Pentathlon, among others. Sports offered are volleyball, football, basketball, track, soccer and tennis. A Strings program is also in place at the middle and high school level.

At the high school level (grades 9-12); students have numerous opportunities to excel academically and in extra-curricular activities. More and more Advanced Placement and Honors courses are being offered, with current high school offerings including Language and Composition, Literature and Composition, Computer Science 1/ 2, US History, Government, Macroeconomics, Chemistry, Biology, Physics B/C, Calculus AB/BC, Art Studio, Drawing, Design 2D/3D, Art History, Spanish 4/5; French 4/5, German, Music Theory 2, European History, Environmental Science, Human Geography, World History, Psychology and Statistics. Dual credit classes are offered in conjunction with Collin County Community College; Tech Prep courses are also available. The Independent Study Mentorship Program is offered for qualifying, committed juniors and seniors, enabling them to explore a career through a community mentor, preparing a portfolio and an end-of-course project.

Students can participate in athletics through football, basketball, baseball, soccer, softball, volleyball, track and cross-country, swimming, golf, power-lifting and wrestling. Other clubs and activities may include Band, Color Guard, Chorale Music, Drill Team/Dance, Cheerleading, National Honor Society, Student Council, Academic Decathlon, Computer science/Technology Club, Debate, DECA (Marketing Club), Drama, FFA, FCCLA, French Club, HOSA, National Art Honor Society, National French Honor Society, Robotics, Science Club, Spanish Club and Yearbook.

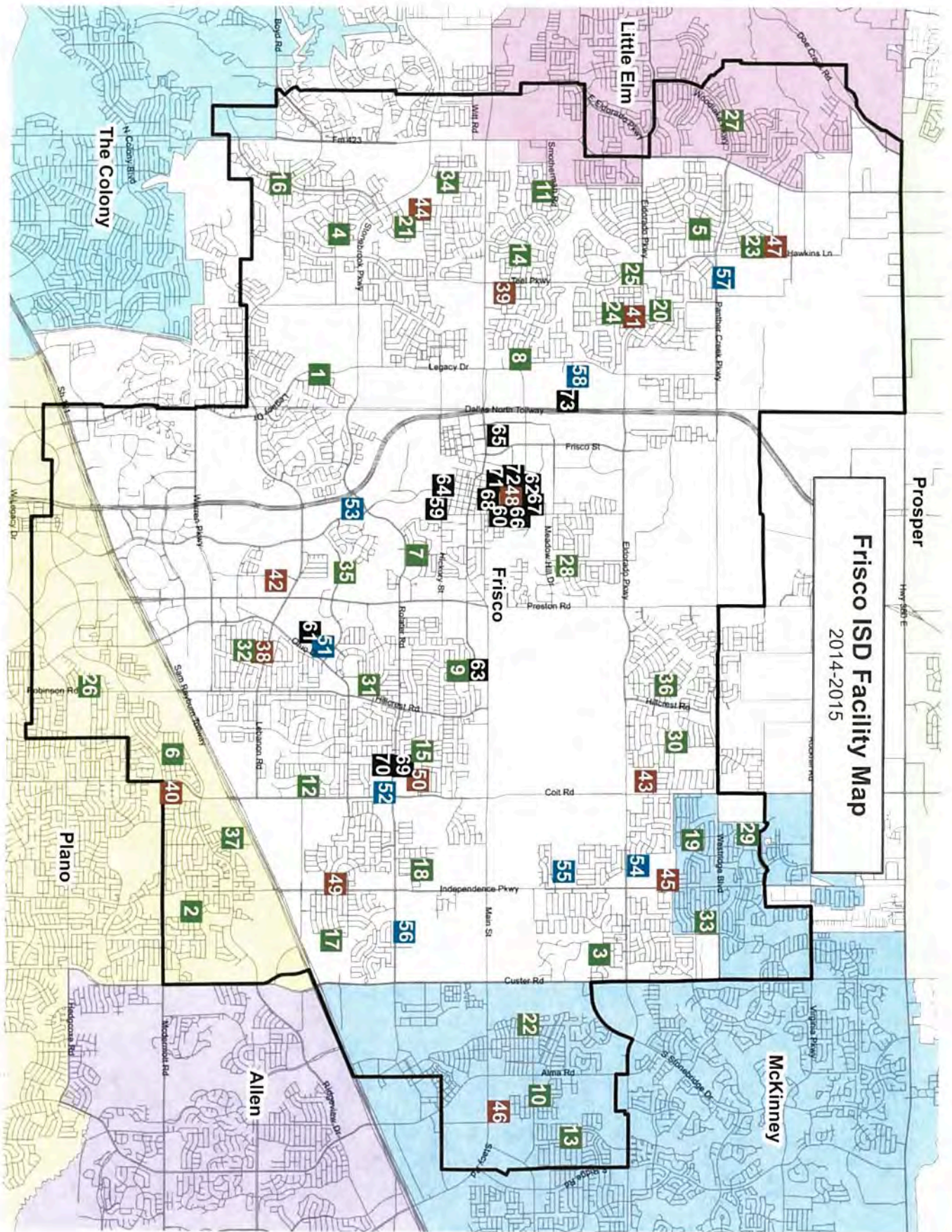
Special programs services are provided in the District on home campuses or through centralized programming; these include Gifted Instruction, Special Education, ESL/Bilingual, Dyslexia, Head Start, Accelerated Reading/Math Instruction, Credit Recovery and GED.

The teaching staff in the Frisco ISD is also dedicated to continual learning. Professional development is an ongoing commitment with teachers focusing on content and instructional strategies, the alignment of curriculum, the integration of technology and the important task of building strong readers. All elementary teachers are required to obtain 30 hours of gifted instruction toward their professional development, allowing all FISSD students to be exposed to gifted strategies whether they are identified as gifted or not. FISSD teachers gain at least 12 hours of additional staff development each year that is pertinent to their teaching area. Technology facilitators help ensure meaningful support and modeling for technology integration on the campuses; video conferencing is available for instruction, virtual field trips and school-to-school efforts. The FISSD is committed to attracting and retaining the highest caliber of teacher and salaries are competitive. In addition, a Beginning Teacher's Academy has been established for teachers new to the profession. This program allows for the novice teachers to network and attend sessions prior to the beginning of the school year that focus on areas pertinent to the first year, such as classroom management, lesson plans, parent conferencing, etc. A tuition reimbursement program is in place that encourages teachers to pursue advanced degrees. An innovative 401(a) program has been implemented, along with an in-district child care program and a wellness benefit. FISSD also has a program for aspiring administrators to assist employees seeking to advance within the district.

The student-to-teacher ratio in FISSD is 15:1, however class sizes are as close to 22:1 as possible in grades K-4. In grades 5-12, the class size is maintained as close to 25-28:1 as possible.

Parent and community involvement is encouraged in the FISSD schools and PTAs/ PTOs and booster clubs are very active. Mentoring programs are in place, and a school-business partnership program has been developed, along with a speaker's bureau. The Frisco Education Foundation was established in 1999 to raise money to provide scholarships for graduating seniors and innovative teaching grants for teachers; its major fundraiser is held in October/November of each year – the Gary Burns Frisco Fun Run. District level committees are established as another means of community involvement including the District Improvement Team; Diversity Task Force; School Health Advisory Committee; and the Citizen's Facility Naming Advisory Committee.

The safety/security systems at existing and new schools allow the use of digital technology and high resolution cameras to capture images at all times in commons areas, parking lots and building entrances to provide a deterrent to poor behavior and a tool for resolving issues for campus administrators. Controlled access and advanced visitor registration systems are additional safety features at schools. All high schools have school resource officers on site, along with parking lot attendants. There is also an SRO assigned to each middle school and the officer is available to the feeder elementary schools, as well.



Frisco ISD Facility Map
2014-2015

ELEMENTARY SCHOOLS		
1	Allen Elementary 5800 Legacy Drive Frisco, TX 75034	469-633-3800
2	Anderson Elementary 2800 Oakland Hills Plano, TX 75025	469-633-2300
3	Ashley Elementary 15601 Christopher Lane Frisco, TX 75035	469-633-3700
4	Bledsoe Elementary 1900 Timber Ridge Drive Frisco, TX 75034	469-633-3600
5	Boals Elementary 2035 Jaguar Drive Frisco, TX 75033	469-633-3300
6	Borchardt Elementary 4300 Washom Drive Plano, TX 75024	469-633-2800
7	Bright Elementary 7600 Woodstream Drive Frisco, TX 75034	469-633-2700
8	Carroll Elementary 4380 Thorne Hall Drive Frisco, TX 75033	469-633-3725
9	Christie Elementary 10300 Huntington Road Frisco, TX 75035	469-633-2400
10	Comstock Elementary 7152 Silverado Trail McKinney, TX 75070	469-633-3900
11	Corbell Elementary 11095 March Drive Frisco, TX 75033	469-633-3550
12	Curtisinger Elementary 12450 Jereme Trail Frisco, TX 75035	469-633-2100
13	Elliott Elementary 3721 Hudson Crossing McKinney, TX 75070	469-633-3750
14	Fisher Elementary 2500 Old Orchard Drive Frisco, TX 75033	469-633-2600
15	Gunstream Elementary 7600 Rocklyndge Drive Frisco, TX 75035	469-633-3100
16	Hosp Elementary 5050 Lone Star Ranch Parkway Frisco, TX 75034	469-633-4050
17	Isbell Elementary 6000 Malby Drive Frisco, TX 75035	469-633-3400
18	McSpadden Elementary 14140 Countybrook Drive Frisco, TX 75035	469-633-4025
19	Mooneyham Elementary 2301 Eden Drive McKinney, TX 75070	469-633-3650
20	Newman Elementary 12333 Bear Ridge Road Frisco, TX 75033	469-633-3975

21	Nichols Elementary 7411 Nichols Trail Frisco, TX 75034	469-633-3950
22	Ogle Elementary 4200 Big Fork Trail McKinney, TX 75070	469-633-3525
23	Phillips Elementary 2285 Little River Drive Frisco, TX 75033	469-633-3925
24	Pink Elementary 3650 Overhill Drive Frisco, TX 75033	469-633-3500
25	Purfoy Elementary 11880 Teel Parkway Frisco, TX 75033	469-633-3875
26	Riddle Elementary 8201 Robinson Road Plano, TX 75024	469-633-3200
27	Robertson Elementary 2501 Woodlake Parkway Little Elm, TX 75068	469-633-3675
28	Rogers Elementary 10500 Rogers Road Frisco, TX 75033	469-633-2000
29	Scott Elementary 10550 Millbend Drive McKinney, TX 75070	469-633-4000
30	Sem Elementary 12721 Honey Grove Drive Frisco, TX 75035	469-633-3575
31	Shawnee Trail Elementary 10701 Preston Vineyard Drive Frisco, TX 75035	469-633-2500
32	Smith Elementary 9800 Sean Drive Frisco, TX 75035	469-633-2200
33	Sonntag Elementary 2001 Reegan Drive McKinney, TX 75070	469-633-3850
34	Sparks Elementary 8200 Otis Drive Frisco, TX 75034	469-633-3000
35	Spears Elementary 8500 Wade Blvd Frisco, TX 75034	469-633-2900
36	Tadlock Elementary 12515 Godfrey Drive Frisco, TX 75035	469-633-3775
37	Taylor Elementary 9865 Gillespie Drive Plano, TX 75025	469-633-3625
38	Clark Middle School 4600 Colby Drive Frisco, TX 75035	469-633-4600
39	Cobb Middle School 9400 Teel Parkway Frisco, TX 75033	469-633-4300
40	Fowler Middle School 3801 McDermott Road Plano, TX 75025	469-633-5050

41	Griffin Middle School 3703 Eldorado Parkway Frisco, TX 75033	469-633-4900
42	Hunt Middle School 4900 Legendary Drive Frisco, TX 75034	469-633-5200
43	Mus Middle School 12175 Coil Road Frisco, TX 75035	469-633-5250
44	Pioneer Heritage Middle School 1649 High Shoals Drive Frisco, TX 75034	469-633-4700
45	Roach Middle School 12499 Independence Parkway Frisco, TX 75035	469-633-5000
46	Seaggins Middle School 7070 Stacy Road McKinney, TX 75070	469-633-5150
47	Stardford Middle School 2288 Little River Drive Frisco, TX 75033	469-633-5100
48	Stanley Middle School 6927 Stadium Lane Frisco, TX 75033	469-633-4500
49	Vandewater Middle School 6075 Independence Parkway Frisco, TX 75035	469-633-4350
50	Wester Middle School 12293 Shepherds Hill Lane Frisco, TX 75035	469-633-4800
51	Carner and Technical Education Center 9889 Wade Blvd. Frisco, TX 75035	469-633-6780
52	Centennial High School 6901 Coil Road Frisco, TX 75035	469-633-5600
53	Frisco High School 6401 Parkwood Blvd. Frisco, TX 75034	469-633-5500
54	Heritage High School 14040 Eldorado Parkway Frisco, TX 75035	469-633-5900
55	Independence High School 10555 Independence Parkway Frisco, TX 75035	469-633-5400
56	Liberty High School 15250 Rolater Road Frisco, TX 75035	469-633-5800
57	Lone Star High School 2606 Panther Creek Parkway Frisco, TX 75033	469-633-5300
58	Wakeland High School 10700 Legacy Drive Frisco, TX 75033	469-633-5700

DISTRICT-WIDE		
59	Acker KEYS 7159 Hickory Street Frisco, TX 75034	469-633-6800
60	Administration Annex Technology 6948 Maple Street Frisco, TX 75033	469-633-6222
61	Administration Building 5515 Ohio Drive Frisco, TX 75035	469-633-6000
62	Agricultural Learning Facility 9700 First Street Frisco, TX 75033	469-633-3825
63	Early Childhood School 10330 Red Cedar Drive Frisco, TX 75033	469-633-6970
64	Elison Child Development Center 7075 Hickory Street Frisco, TX 75034	469-633-6970
65	FC Dallas/Toyota Park/Pink Stadium 6000 Main Street Frisco, TX 75033	469-633-6120
66	Memorial Stadium and Athletic Office 6950 Stadium Lane Frisco, TX 75033	469-633-6120
67	Nalatorium 7411 First Street Frisco, TX 75033	469-633-6160
68	Positive Academic Change Building 6942 Maple Street Frisco, TX 75033	469-633-6700
69	Service Center Child Nutrition Transportation 12050 Rolater Road Frisco, TX 75035	469-633-6980 469-633-6562
70	Sam Carter Service Center 12025 Rolater Road Frisco, TX 75035	469-633-6500
71	Student Opportunity Center 6928 Maple Street Frisco, TX 75033	469-633-6700
72	R. L. Barrow Transportation Facility 6700 Cherry Street Frisco, TX 75033	469-633-6140
73	Transportation West 10701 Dallas Parkway Frisco, TX 75033	469-633-6150



FRISCO INDEPENDENT SCHOOL DISTRICT

2014-2015 SCHOOL CALENDAR

TOTAL SCHOOL DAYS • 177

JULY 2014						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
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JANUARY 2015						
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AUGUST 2014						
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FEBRUARY 2015						
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SEPTEMBER 2014						
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MARCH 2015						
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OCTOBER 2014						
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APRIL 2015						
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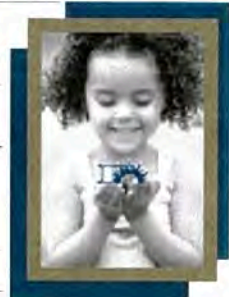
NOVEMBER 2014						
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MAY 2015						
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DECEMBER 2014						
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JUNE 2015						
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28	29	30				

- AUGUST**
- 4-7 New to Frisco ISD Teacher Inservice
 - 4 New Teacher Breakfast
 - 8 Beginning Teacher Academy
 - 18-21 Staff Development
 - 21 District Convocation – 8 am
 - 20 Early Childhood Meet the Teacher
 - 21-22 Elementary Bring Your Supplies/Meet the Teacher Night
 - 22 ECS/ES/MS/SOC Work Day (HS/CTE off contract)
 - 25 First Day of School
- SEPTEMBER**
- 1 Holiday
 - 3 Independence High School Opening Celebration • 6-7 pm
 - 4-16-18 Elementary Curriculum Night (Date Varies by Campus)
 - 9 Early Childhood School Curriculum Night
 - 9 Middle School Meet the Teacher Night
 - 14 New School Dedications
Newman Elementary at 2 pm • Hosp Elementary at 4 pm
 - 15 FHS, IHS, LSHS, WHS Meet the Teacher Night
 - 17 College Night, 6-8 pm, hosted by Liberty High School
 - 22 CHS, LHS and HHS Meet the Teacher Night
- OCTOBER**
- 5 New School Dedications
Scott Elementary at 2 pm • McSpedden Elementary at 4 pm
 - 13 Staff Development, Parent Conference By Appointment, 10 am – 6 pm
 - 25 Frisco Education Foundation Gary Burns Frisco Fun Run
- NOVEMBER**
- 8 Community Parade
 - 24-25 Staff Development
 - 26-28 Holiday
- DECEMBER**
- 3 Senior Citizen Luncheon
 - 22-31 Winter Break
- JANUARY**
- 1-2 Winter Break
 - 19 Holiday
 - 26 Rising Freshman Information Night for Parents and Students
- FEBRUARY**
- 16 Staff Development
- MARCH**
- 9-13 Spring Break
- APRIL**
- 3 Bad Weather Make-Up Day
 - 6-10 Kindergarten Roundup
 - 27 District Service Pin Ceremony/ Staff Development
 - 30 ECS and Middle School Open House
- MAY**
- 7 Elementary Open House
 - 9 Board of Trustees Election
 - 14 FEF Scholarship Night
 - 20 Top Ten Luncheon
 - 22 Bad Weather Make-Up Day
 - 25 Holiday
- JUNE**
- 5 Last Day of School
 - 5-6 Graduation Ceremonies
 - 6 HS/CTE Work Day (ECS/ES/MS/SOC off contract)



LEGEND

- Holiday
- Staff Development (No school for students)
- Beginning Teacher Academy
- New-To-FISD Inservice
- 25** First Day of School
- 5** Last Day of School
- ()** Start/End of 6 Weeks
- { }** Start/End of 9 Weeks
- Bad Weather Make-Up Days

Grading Periods	Six Weeks	First Six Weeks	August 25-October 3	29 Days
	Second Six Weeks	October 6-November 14	29 Days	
	Third Six Weeks	November 17-January 16	30 Days	
	Fourth Six Weeks	January 20-February 27	28 Days	
Fifth Six Weeks	March 2-April 17	29 Days		
Sixth Six Weeks	April 20-June 5	32 Days		
Nine Weeks	First Nine Weeks	August 25-October 24	43 Days	
	Second Nine Weeks	October 27-January 16	45 Days	
	Third Nine Weeks	January 20-March 27	43 Days	
	Fourth Nine Weeks	March 30-June 5	46 Days	

– www.friscoisd.org –

HIGH SCHOOLS (9-12)

CENTENNIAL HIGH SCHOOL 6901 Coit Road, Frisco, Texas 75035.....	469-633-5600
FRISCO HIGH SCHOOL 6401 Parkwood Boulevard, Frisco, Texas 75034.....	469-633-5500
HERITAGE HIGH SCHOOL 14040 El Dorado Parkway, Frisco, Texas 75035.....	469-633-5900
INDEPENDENCE HIGH SCHOOL 10555 Independence Parkway, Frisco, Texas 75035.....	469-633-5400
LIBERTY HIGH SCHOOL 15250 Rolater Road, Frisco, Texas 75035.....	469-633-5800
LONE STAR HIGH SCHOOL 2606 Panther Creek Parkway, Frisco, Texas 75033.....	469-633-5300
Justin WAKELAND HIGH SCHOOL 10700 Legacy Drive, Frisco, Texas 75033.....	469-633-5700

MIDDLE SCHOOLS (6-8)

Adelle R. CLARK Middle School 4600 Colby Drive, Frisco, Texas 75035.....	469-633-4600
Robert COBB Middle School 9400 Teel Parkway, Frisco, Texas 75033.....	469-633-4300
Pat and Catherine FOWLER Middle School 3801 McDermott Road, Plano, Texas 75025.....	469-633-5050
Bennett and Alma GRIFFIN Middle School 3703 El Dorado Parkway, Frisco, Texas 75033.....	469-633-4900
Lamar and Norma HUNT Middle School 4900 Legendary Drive, Frisco, Texas 75034.....	469-633-5200
Libby Cash MAUS Middle School 12175 Coit Road, Frisco, Texas 75035.....	469-633-5250
PIONEER HERITAGE Middle School 1649 High Shoals Drive, Frisco, Texas 75034.....	469-633-4700
Sam and Ann ROACH Middle School 12499 Independence Parkway, Frisco, Texas 75035.....	469-633-5000
Richard L. SCOGGINS Middle School 7070 Stacy Road, McKinney, Texas 75070.....	469-633-5150
Sue Wilson STAFFORD Middle School 2288 Little River Drive, Frisco, Texas 75033.....	469-633-5100
Benton A. STALEY Middle School 6927 Stadium Lane, Frisco, Texas 75033.....	469-633-4500
Billy Thompson VANDEVENTER Middle School 6075 Independence Parkway, Frisco, Texas 75035.....	469-633-4350
Cal and Walt WESTER Middle School 12293 Shepherds Hill Lane, Frisco, Texas 75035.....	469-633-4800

ELEMENTARY SCHOOLS (K-5)

William and Abbie ALLEN Elementary 5800 Legacy Drive, Frisco, Texas 75034.....	469-633-3800
Naoma & M. Allen ANDERSON Elementary 2800 Oakland Hills Drive, Plano, Texas 75025.....	469-633-2300
Lucille Rogers ASHLEY Elementary 15601 Christopher Lane, Frisco, Texas 75035.....	469-633-3700
Calvin BLEDSON Elementary 1900 Timber Ridge Drive, Frisco, Texas 75034.....	469-633-3600
Mary M. BOALS Elementary 2035 Jaguar Drive, Frisco, Texas 75033.....	469-633-3300
Ruth BORCHARDT Elementary 4300 Waskom Drive, Plano, Texas 75024.....	469-633-2800
Ida Lee BRIGHT Elementary 7600 Woodstream Drive, Frisco, Texas 75034.....	469-633-2700
Reba Cobb CARROLL Elementary 4380 Throne Hall Drive, Frisco, Texas 75033.....	469-633-3725
J.W. and Ruth CHRISTIE Elementary 10300 Huntington Road, Frisco, Texas 75035.....	469-633-2400
Joyce Kelley COMSTOCK Elementary 7152 Silverado Trail, McKinney, Texas 75070.....	469-633-3900
Weldon F. CORBELL Elementary 11095 Monarch Drive, Frisco, Texas 75033.....	469-633-3550
Claude CURTSINGER Elementary 12450 Jerome Trail, Frisco, Texas 75035.....	469-633-2100
Edris Childres ELLIOTT Elementary 3721 Hudson Crossing, McKinney, Texas 75070.....	469-633-3750
Wilma FISHER Elementary 2500 Old Orchard Drive, Frisco, Texas 75033.....	469-633-2600
Bessie GUNSTREAM Elementary 7600 Rockyridge Drive, Frisco, Texas 75035.....	469-633-3100
Pete and Gracie HOSP Elementary 5050 Lone Star Ranch Parkway, Frisco, Texas 75034.....	469-633-4050

Bert and Eloise ISBELL Elementary 6000 Maltby Drive, Frisco, Texas 75035.....	469-633-3400
T.H. 'Sonny' and Joanne McSPEDDEN Elementary 14140 Countrybrook Drive, Frisco, Texas 75035.....	469-633-4025
Charlie and Charlotte MOONEYHAM Elementary 2301 Eden Drive, McKinney, Texas 75070.....	469-633-3650
James R. NEWMAN Elementary 12333 Briar Ridge Road, Frisco, Texas 75033.....	469-633-3975
Gene and Ruby NICHOLS Elementary 7411 Nichols Trail, Frisco, Texas 75034.....	469-633-3950
Dr. J. M. OGLE Elementary 4200 Big Fork Trail, McKinney, Texas 75070.....	469-633-3525
Billy Gene PHILLIPS Elementary 2285 Little River Drive, Frisco, Texas 75033.....	469-633-3925
Dr. Erwin G. and Elisabeth PINK Elementary 3650 Overhill Drive, Frisco, Texas 75033.....	469-633-3500
George and Debra PUREFOY Elementary 11880 Teel Parkway, Frisco, Texas 75033.....	469-633-3875
Jessie Marie RIDDLE Elementary 8201 Robinson Road, Plano, Texas 75024.....	469-633-3200
ROBERTSON Elementary 2501 Woodlake Parkway, Little Elm, Texas 75068.....	469-633-3675
I.S. ROGERS Elementary 10500 Rogers Road, Frisco, Texas 75033.....	469-633-2000
Janice Stahly SCOTT Elementary 10550 Millbend Drive, McKinney, Texas 75070.....	469-633-4000
Isabel Pierce SEM Elementary 12721 Honey Grove Drive, Frisco, Texas 75035.....	469-633-3575
SHAWNEE TRAIL Elementary 10701 Preston Vineyard Drive, Frisco, Texas 75035.....	469-633-2500
Noel A. SMITH Elementary 9800 Sean Drive, Frisco, Texas 75035.....	469-633-2200
Gerald SONNTAG Elementary 2001 Reagan Drive, McKinney, Texas 75070.....	469-633-3850
Izetta SPARKS Elementary 8200 Otis Drive, Frisco, Texas 75034.....	469-633-3000
Otis SPEARS Elementary 8500 Wade Boulevard, Frisco, Texas 75034.....	469-633-2900
Polly TADLOCK Elementary 12515 Godfrey Drive, Frisco, Texas 75035.....	469-633-3775
Portia Ross TAYLOR Elementary 9865 Gillespie Drive, Plano, Texas 75025.....	469-633-3625

Administration • Special Services • Athletic Facilities

FISD ADMINISTRATION BUILDING

5515 Ohio Drive • Frisco, Texas 75035 • 469-633-6000

ADMINISTRATIVE ANNEX

Technology • 469-633-6200 • 6948 Maple Street • Frisco, Texas 75033

Z.T. ACKER Special Programs Center

7159 Hickory Street • Frisco, Texas 75034 • 469-633-6800

CAREER AND TECHNICAL EDUCATION CENTER

9889 Wade Boulevard • Frisco, Texas 75035 • 469-633-6780

EARLY CHILDHOOD SCHOOL • (Pre-K, PPCD, Head Start)

10330 Red Cedar Drive • Frisco Texas 75035 • 469-633-3825

STUDENT OPPORTUNITY CENTER

6928 Maple Street • Frisco, Texas 75033 • 469-633-6700

Laura Ellison Child Development Center

7075 Hickory Street • Frisco, Texas 75034 • 469-633-6970

FISD SERVICE CENTER I

12050 Rolater Road • Frisco, Texas 75035 • 469-633-6980

SAM CARTER SERVICE CENTER II

12025 Rolater Road • Frisco, Texas 75035 • 469-633-6500

TRANSPORTATION

R.L. Barrow Transportation Facility • 6700 Cherry • Frisco, Texas 75033 • 469-633-6140

FISD Transportation West • 10701 Dallas Pkwy • Frisco, Texas 75033 • 469-633-6150

ATHLETIC FACILITIES

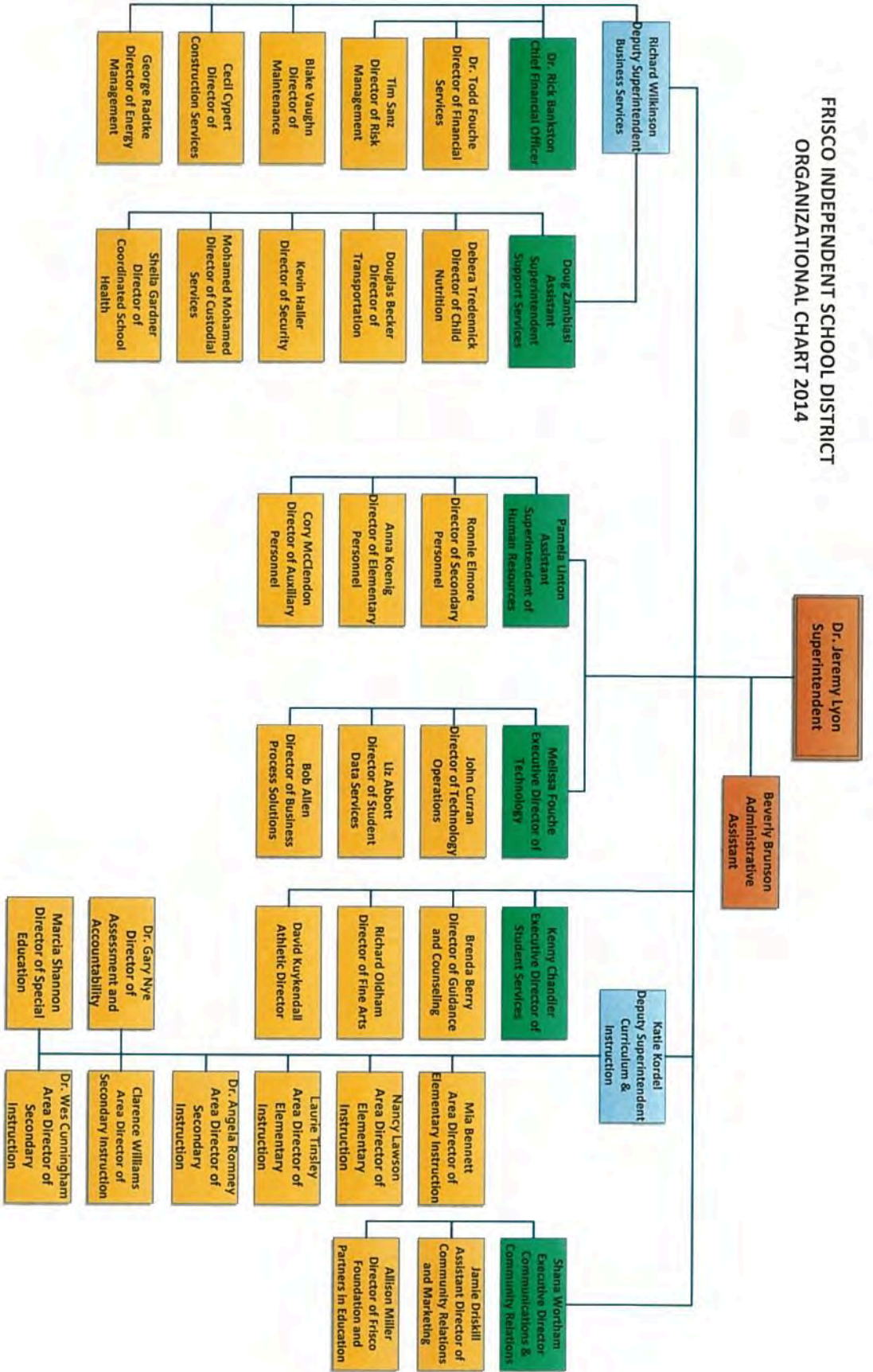
FISD Athletic Offices • 6950 Stadium Lane • Frisco, Texas 75033 • 469-633-6120

FISD Natatorium • 7411 First Street • Frisco, Texas 75033 • 469-633-6160

FISD Memorial Stadium • 6950 Stadium Lane • Frisco, Texas 75033

Toyota Stadium, Dr. Pink Field • 6000 Main Street • Frisco, Texas 75033

FRISCO INDEPENDENT SCHOOL DISTRICT
ORGANIZATIONAL CHART 2014



FRISCO INDEPENDENT SCHOOL DISTRICT ORGANIZATIONAL STRUCTURE

Board of Trustees

Anne McCausland	President	Board Member for 3 years
John Hoxie	Vice-President	Board Member for 5 years
Debbie Gillespie	Secretary	Board Member for 3 years
Renee Ehmke	Member	Board Member for 10 years
Chris Todd	Member	Board Member for 2 year
Brian Dodson	Member	Board Member for 1 Year
John Classe	Member	Newly Appointed Member

Administrative Staff

Dr. Jeremy Lyon	Superintendent of Schools
<ul style="list-style-type: none">Beverly BrunsonShana WorthamPam LintonMelissa FoucheKenny Chandler	Assistant to the Superintendent and Board of Trustees Executive Director of Communications and Community Relations Assistant Superintendent of Human Resources Executive Director of Technology Executive Director of Student Services
Richard Wilkinson	Deputy Superintendent for Business and Operations
<ul style="list-style-type: none">Doug ZambiasiDr. Rick Bankston	Assistant Superintendent of Support Services Chief Financial Officer
Katie Kordel	Deputy Superintendent for Curriculum and Instruction

PRINCIPLES OF BUDGET DEVELOPMENT

The following principles shall be applied in the process of building the proposed budget for the upcoming fiscal year.

Resources will be allocated in such a way as to:

- Ensure development and maintenance of the instructional program at the highest possible level of excellence while addressing the needs created by growth in the student population
- Allocate personnel units in a manner that will maintain the effective and efficient practices adopted by the district
- Prioritize the distribution of funds to address the needs of the district in relation to both the academic and operational functions of the district
- Meet the community standards and goals and objectives adopted by the Board of Trustees
- Maintain the district's efforts to continue as one of the top rated school districts in the state

It will be the function of the business office to develop procedures and practices related to budget development, while adhering to the aforementioned principles, that advances the district efforts to provide the highest quality instructional programs; maintain and operate facilities that are safe, secure, and comfortable; and results in a proposed budget that is both effective and efficient in meeting the goals and objectives of Frisco ISD.

MISSION, BELIEFS and GOALS

Mission

To know every student by name and need.

Beliefs

Education is a shared responsibility of students, school, home and community. With that as an essential principle, we believe the following to be true for student, staff, families and the community:

- Everyone has equal inherent worth and deserves to be treated with respect and dignity.
- Everyone needs challenge, opportunity and encouragement.
- Each person is unique.
- Meaningful relationships have profound lifelong impact.
- Integrity is essential.
- Imagination and creativity are vital.
- A safe and orderly environment is necessary for learning.
- Every person can learn.
- Each person is ultimately responsible for his/her own learning.
- Learning is lifelong and unlimited.
- There is always room for improvement.
- All students must graduate with the skills they need to pursue their aspirations.

General Goals and Objectives

- 1. We will provide a meaningful and challenging curriculum that acknowledges and supports individual differences.**
 - 1.1. We will increase the percentage of Frisco ISD teacher-developed curriculum by 5% per school year in the 4 core areas.
 - 1.2. We will increase differentiated instruction provided to students by 10% each year. We will increase the percentage of underrepresented students enrolled in Pre-AP and AP courses by 5% each year.
 - 1.3. We will increase the percentage of underrepresented students enrolled in Pre-AP and AP courses by 5% each year.
 - 1.4. We will create a virtual learning environment that can be accessed anytime and anywhere.
 - 1.5. We will increase the integration of 21st Century Learning and Texas College and Career Readiness (TCCR) skills and strategies into FISSD curriculum by 5% each year.
 - 1.6. We will implement Collaborative Planning at all campuses.
 - 1.7. We will expand the role of the Career and Technical Education (CTE) Center to entice students into Science, Technology, Engineering, and Mathematics (STEM) areas of study.
 - 1.8. We will increase the performance of identified at-risk students by 5%.
 - 1.9. We will meet or exceed the state rate of percent of LEP and Title I graduates meeting the Recommended High School Program/Distinguished Achievement Program (RHSP/DAP) graduation plans by the end of the 2013-14 school year.
 - 1.10. We will increase the percentage of highly engaged students by 20% each year.
 - 1.11. We will increase the percentage of Special Education (SPED) students ages 3-5 who are placed in Least Restrictive Environment by 1% each year.
 - 1.12. We will decrease the disproportion of African American students receiving Special Education services by 0.3% each year.
 - 1.13. We will decrease the disproportion of Hispanic students receiving Special Education services by 0.4% each year.
 - 1.14. We will decrease the disproportion of Limited English Proficient (LEP) students receiving Special Education services by 0.2% each year.
 - 1.15. We will reduce the percentage of dropouts to below 0.2%.
- 2. We will utilize assessments to transform teaching and learning to ensure student success.**
 - 2.1. We will increase the utilization of a variety of assessments to make data informed decisions to individualize instruction by 20% each year.
 - 2.2. We will increase guidance to students to make decisions about their own learning using a variety of assessment data by 20% each year.
- 3. We will recruit and retain exceptional personnel and provide ongoing and relevant professional development that translates into student engagement.**
 - 3.1. By 2016-17, 100% of FISSD clerical/support staff will participate in quality staff development.
 - 3.2. Professional minority staff will increase by 10% annually.
 - 3.3. 100% of FISSD campuses will participate in cooperative learning training by the end of the 2013-14 school year.
 - 3.4. 100% of FISSD campuses will participate in cooperative learning coaching opportunities by the end of the 2013-14 school year.

- 4. We will allocate resources to areas of greatest need.**
 - 4.1. By 2016-17, we will distribute our funds based on a formalized priority system developed and monitored by the Frisco Instructional Support Team (FIST) and others as assigned by the Superintendent.
 - 4.2. We will create more opportunities for grants and alternative funding means that will impact identified areas of greatest need.
- 5. We will vigorously enforce policies and procedures which promote a safe and healthy environment.**
 - 5.1. We will ensure that 100% of FISD campuses have effective emergency response procedures consistent with best practices.
 - 5.2. We will ensure that 100% of campuses have effective digital communication during emergencies.
 - 5.3. All campuses will implement an effective bullying intervention/prevention program.
 - 5.4. FISD Disciplinary Alternative Education Programs (DAEP) will serve students whose behavior merits removal from their home campus.
 - 5.5. All secondary schools will implement a comprehensive suicide prevention program.
- 6. We will monitor growth and plan for a systematic process to ensure quality programs and facilities.**
 - 6.1. We will utilize student growth and funding revenue projections to determine the potential needs for: 1) additional facilities, 2) tax ratification election (financial) considerations, and 3) bond program considerations as we exhaust the 2006 bond funds.
 - 6.2. We will implement a one-way dual language immersion program for our English Language Learners (ELL's) in Pre-Kindergarten through 5th grade at a rate of 10% per year.
 - 6.3. We will maximize staffing resources in order to continue providing the highest quality dyslexia instruction.
- 7. We will encourage and promote a climate that engages families in the education of their children.**
 - 7.1. We will increase an average of 100 attendees at training/information workshops regarding high interest topics, including but not limited to, internet safety, substance and sexual abuse awareness, and college financial aid.
 - 7.2. We will increase the percentage of district-wide parent survey participation by 1% every 3 years.
- 8. We will establish a process that cultivates open and timely communication with our public.**
 - 8.1. Create more digital opportunities to engage and inform traditional and non-traditional stakeholders.
 - 8.2. Create more opportunities that foster meaningful dialogue and the building of relationships with traditional and non-traditional stakeholders.
- 9. We will strive to convey the importance of participating in the electoral process and service and involvement in community.**
 - 9.1. Increase the number of students turning 18 who register to vote by 10% each year.
- 10. We will foster understanding of the world around us and how our differences and similarities shape the world.**
 - 10.1. Provide opportunities for students to learn about a variety of cultures and global issues.

In order to meet the above mentioned objectives, the budget will need to allocate funds for additional personnel related to curricular delivery and support, increase programmatic allocations to address tutoring and remediation for lower achieving students, and increase allocations for supplies and materials, contracted services, and other operational costs associated with the expanded programs. In addition, the District will open 5 new campuses for Fiscal Year 2015 resulting in new personnel needs and operational costs associated with these facilities. In general the District estimates the additional allocations associated with meeting the goals and objectives for Fiscal Year 2015 to be approximately \$45,600,000.

AUTHORIZED
EXPENDITURES

The District shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)*

The District shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall the District pay or authorize the payment of any claim against the District under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*

The state and county available funds disbursed to the District shall be used exclusively for salaries of professional certified staff and for interest on money borrowed on short time to pay such salaries, when salaries become due before school funds for the current year become available. Loans for paying professional certified staff salaries may not be paid out of funds other than those for the current year. *Education Code 45.105(b)*

Local funds from District taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for salaries of any personnel and for purchasing appliances and supplies; for the payment of insurance premiums; for buying school sites; for buying, building, repairing, and renting school buildings, including acquisition of school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and for other purposes necessary in the conduct of the public schools to be determined by the Board. *Education Code 45.105(c)*

No public funds of the District may be spent in any manner other than as provided for in the budget adopted by the Board. *Education Code 44.006(a)*

USE OF DISTRICT
RESOURCES

IMPROVEMENTS TO
REAL PROPERTY

Except as provided below or by Education Code 45.109(a-1) or (a-2) [see CX], the Board shall not enter into an agreement authorizing the use of District employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the District.

This section does not prohibit the Board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the District if the improvements benefit real property owned or leased by the District. Benefits to real property owned or leased by the District include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the District.

Education Code 11.168

HOTELS

The Board may not impose taxes, issue bonds, use or authorize the use of District employees, use or authorize the use of District property, money, or other resources, or acquire property for the design, construction, renovation, or operation of a hotel. The Board may not enter into a lease, contract, or other agreement that obligates the Board to engage in an activity prohibited by this section or obligates the use of District employees or resources in a manner prohibited by this section.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

Education Code 11.178

ELECTIONEERING

The Board may not use state or local funds or other resources of the District to electioneer for or against any candidate, measure, or political party. *Education Code 11.169*

COMMITMENT OF CURRENT REVENUE

A contract for the acquisition, including lease, of real or personal property is a commitment of the District’s current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to the Board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best efforts attempt by the Board to obtain and appropriate funds for payment of the contract.

Local Gov’t Code 271.903

FISCAL YEAR

The Board may determine if the District’s fiscal year begins on July 1 or September 1 of each year. *Education Code 44.0011*

BUDGET PREPARATION

The Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year. *Education Code 44.002*

DEADLINES	<p>The proposed budget shall be prepared on or before a date set by the State Board of Education, currently August 20 (June 19 if the District uses a July 1 fiscal year start date). <i>Education Code 44.002(a); 19 TAC 109.1(a), .41</i></p> <p>The adopted budget must be filed with the Texas Education Agency on or before the date established in the <i>Financial Accountability System Resource Guide. Education Code 44.005; 19 TAC 109.1(a)</i></p>
PUBLIC MEETING ON BUDGET AND PROPOSED TAX RATE	<p>After the proposed budget has been prepared, the Board President shall call a Board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of the District may be present and participate in the meeting. <i>Education Code 44.004(a), (f)</i> [See CCG for provisions governing tax rate adoption]</p> <p>The meeting must comply with the notice requirements of the Open Meetings Act. <i>Gov't Code 551.041, .043</i></p>
PUBLISHED NOTICE	<p>The Board President shall also provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or bi-weekly newspaper published in the District. If no daily, weekly, or biweekly newspaper is published in the District, the President shall provide for publication of notice in at least one newspaper of general circulation in the county in which the District's central administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.</p>
FORM OF NOTICE	<p>The published notice of the public meeting to discuss and adopt the budget and the proposed tax rate must meet the size, format, and content requirements dictated by law.</p> <p>The notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.</p>
TAXPAYER INJUNCTION	<p>If the District has not complied with the published notice requirements in the FORM OF NOTICE described above, and the requirements for DISTRICTS WITH JULY 1 FISCAL YEAR below, if applicable, and the failure to comply was not in good faith, a person who owns taxable property in the District is entitled to an injunction restraining the collection of taxes by the District. An action to enjoin the collection of taxes must be filed before the date the District delivers substantially all of its tax bills.</p> <p><i>Education Code 44.004(b)–(e)</i></p>

PUBLICATION OF PROPOSED BUDGET SUMMARY	<p>Concurrently with the publication of notice of the budget under Education Code 44.004, the District shall post a summary of the proposed budget on the District's Internet Web site or, if the District has no Internet Web site, in the District's central administrative office.</p> <p>The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:</p> <ol style="list-style-type: none"> 1. Instruction; 2. Instructional support; 3. Central administration; 4. District operations; 5. Debt service; and 6. Any other category designated by the Commissioner. <p><i>Education Code 44.0041</i></p>
DECREASE IN DEBT SERVICE RATE	<p>If the debt service rate calculated under Education Code 44.004(c)(5)(A)(ii)(b) decreases after the publication of the notice required by this section, the Board President is not required to publish another notice or call another meeting to discuss and adopt the budget and the proposed lower tax rate. <i>Education Code 44.004(g-1)</i></p>
BUDGET ADOPTION	<p>The Board shall adopt a budget to cover all expenditures for the succeeding fiscal year at the meeting called for that purpose and before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. <i>Education Code 44.004(f)-(g)</i></p>
CERTIFIED ESTIMATE	<p>By April 30, the chief appraiser shall prepare and certify an estimate of the taxable value of District property. <i>Tax Code 26.01(e)</i></p>
DISTRICTS WITH JULY 1 FISCAL YEAR	<p>A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of District property in preparing the published notice if the District does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the District may not adopt a tax rate before the District receives the certified appraisal roll for the District. <i>Education Code 44.004(h)-(i)</i></p>

BUDGET ADOPTION AFTER TAX RATE ADOPTION	Notwithstanding Education Code 44.004(g), (h), and (i), above, the District may adopt a budget after the District adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the District elects to adopt a tax rate before receiving the certified appraisal roll for the District as provided by Tax Code 26.05(g). Following adoption of the tax rate [see CCG], the District must publish notice and hold a public meeting before the District may adopt a budget. The comptroller shall prescribe the language and format to be used in the notice. The District may use the certified estimate of taxable value in preparing the notice. <i>Education Code 44.004(j)</i>
PUBLICATION OF ADOPTED BUDGET	<p>On final approval of the budget by the Board, the District shall post on the District's Internet Web site a copy of the budget adopted by the Board. The District's Web site must prominently display the electronic link to the adopted budget.</p> <p>The District shall maintain the adopted budget on the District's Web site until the third anniversary of the date the budget was adopted.</p> <p><i>Education Code 39.084</i></p>
AMENDMENT OF APPROVED BUDGET	<p>The Board shall have the authority to amend the approved budget or to adopt a supplementary emergency budget to cover necessary unforeseen expenses.</p> <p>Copies of any amendment or supplementary budget must be prepared and filed in accordance with State Board rules.</p> <p><i>Education Code 44.006</i></p>
FAILURE TO COMPLY WITH BUDGET REQUIREMENTS	A Board member who votes to approve any expenditure of school funds in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits a misdemeanor offense. <i>Education Code 44.052(c)</i>
CERTAIN DONATIONS	The District may donate funds or other property or service to the adjutant general's department or to the Texas National Guard. <i>Gov't Code 431.035(b), .045(b)</i>

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FINANCIAL STRUCTURE AND BASIS FOR ACCOUNTING

Principles and policies adopted by the State Board of Education are official rules and constitute minimum budgeting, accounting, auditing and reporting requirements for Frisco Independent School District. The State Board of Education's intent in prescribing these rules is to cause the budgeting and financial accounting and reporting system of independent school districts to conform with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) for accounting treatments not specified in GASB pronouncements.

Summary Statement of Principles of Accounting and Reporting

Accounting and Reporting Capabilities – The Frisco ISD accounting system is maintained in accordance with generally accepted accounting principles. All funds and activities are presented fairly and are fully disclosed. The district maintains its accounting system in compliance with legal and contractual provisions.

Fund Accounting Systems – Frisco ISD records accounting entries in funds designed to organize fiscal information around specified purposes. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Fund financial statements are used to report detailed information about the district.

Types of Funds – The following types of funds are used by state and local governments, including Frisco Independent School District:

- **Governmental Funds**

- (1) The General Fund – to account for all financial resources except those required to be accounted for in another fund.
- (2) Special Revenue Funds – to account for the proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specific purposes.
- (3) Debt Service Funds – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years.
- (4) Capital Projects Funds – to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund.

- **Proprietary Funds**

(5) Enterprise Funds – to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met.

(a) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit - even if that government is not expected to make any payments - is not payable solely from fees and charges of the activity.

(b) Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

(c) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

(6) Internal Service Funds – to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

- **Fiduciary Funds**

(7) Trust and Agency Funds – to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust and agency funds therefore cannot be used to support the government's own programs.

Number of Funds – Frisco ISD maintains the number of funds necessary to carry on its functions required by law or contract. Funds comply with the properly defined code structures as established by the Texas Education Agency.

Reporting Capital Assets – A clear distinction is made between general capital assets and capital assets of Proprietary and fiduciary funds. Capital assets of proprietary funds should be reported in both the government-wide and fund financial statements. Capital assets of fiduciary funds are reported only in the statement of fiduciary net assets. All other capital assets of the governmental unit are general capital assets. They are not reported as assets in governmental funds but are reported in the governmental activities column in the government-wide statement of net assets.

Valuation of Capital Assets – Capital assets are reported at historical cost. The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. Donated capital assets are recorded at their estimated fair value at the time of acquisition plus ancillary charges, if any.

Depreciation of Capital Assets – Capital assets are depreciated over their estimated useful lives unless they are either inexhaustible or are infrastructure assets using the modified approach. Inexhaustible assets such as land and land improvements are not depreciated. Depreciation expenses are reported in the government-wide statement of activities; the proprietary fund statement of revenues, expenditures, and changes in fund net assets; and the statement of changes in fiduciary net assets.

Reporting Long-term Liabilities – A clear distinction is made between fund long-term liabilities and general long-term liabilities. Long-term liabilities directly related to and expected to be paid from proprietary funds are reported in the proprietary fund statement of net assets and in the government-wide statement of net assets. Long-term liabilities directly related to and expected to be paid from fiduciary funds are reported in the statement of fiduciary net assets. All other un-matured general long-term liabilities of the governmental entity are not reported in governmental funds but should be reported in the governmental activities column in the government-wide statement of net assets.

Accrual Basis in Governmental Accounting – The modified accrual basis of accounting or accrual basis of accounting, as appropriate, is utilized in measuring financial position and operating results and in the audited financial statements.

(a) Governmental fund revenues and expenditures are recognized on the modified accrual basis.

Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except of un-matured interest on general long-term debt, which is recognized when due.

(b) Proprietary fund statements net assets and revenues, expenses and changes in fund net assets are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

(c) Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans and certain post-employment healthcare plans.

(d) Transfers are recognized in the accounting period in which the Inter-fund receivable and payable arises.

Budgetary Control and Budgetary Reporting

(a) An annual budget is adopted by Frisco ISD Board of Trustees.

(b) The accounting system provides the basis for appropriate budgetary control.

(c) Budgetary comparison schedules are presented as required supplementary information for the general fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule is prepared with both the original and the final appropriated budgets for the reporting period as well as actual inflows, outflows, and balances, stated on the government's budgetary basis.

Fiscal Year

The District's fiscal year begins July 1 and ends June 30.

Transfer, Revenue, Expenditure, and Expense Account Classification - Transfers are classified separately from revenues and expenditures or expenses in the basic financial statements.

- (a) Proceeds of general long-term debt issues are classified separately from revenues and expenditures in the governmental fund financial statements.
- (b) Governmental fund revenues are classified by fund and source. Expenditures are classified by fund and source. Expenditures are classified by fund, function (or program), organization unit, activity, character, and principal classes of objects.
- (c) Proprietary fund revenues are reported by major sources, and expenses are classified in essentially the same manner as those of similar business organizations, functions, or activities.
- (d) The statement of activities presents governmental activities at least at the level of detail required in the governmental fund statement of revenues, expenditures, and changes in fund balance at a minimum by function.

Common Terminology and Classification – A common terminology and classification are used consistently throughout the budget, the accounts, and the financial reports of each fund.

Interim and Annual Financial Reports

- (a) Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information are prepared to facilitate management control of financial operations, legislative oversight, and, where necessary or desired, for external reporting purposes.
- (b) An annual financial report is prepared and published, covering all activities of the Frisco Independent School District. The report includes an introductory section, the management's discussion and analysis (MD&A), basic financial statements, required supplementary information other than MD&A, combining and individual fund statements, schedules, narrative explanations and statistics.

A summary of the state mandated principles and policies that Frisco ISD follows are:

Generally Accepted Accounting Principles (GAAP) – The Frisco ISD accounting system is kept in accordance with generally accepted accounting principles and presents fairly and with full disclosure the funds and activities and results of financial operations in such a manner to determine and demonstrate compliance with finance-related legal and contractual provisions. Whenever conflicts exist between legal requirements and generally accepted accounting principles, the financial statements are prepared in conformity with generally accepted accounting principles, and additional schedules and/or narrative explanations are attached as necessary to satisfy or report legal compliance responsibilities and accountabilities.

Fund Accounting – The accounting system is organized and operated on a fund basis. All funds of Frisco ISD are accounted for and included on the end-of-year combined balance sheet. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Frisco ISD maintains only the minimum number of funds required for efficient operations.

Account Groups – The accounting system provides account groups to account for general capital assets and general long-term debt of governmental funds. Capital assets and long-term debt of proprietary and fiduciary funds are accounted for through those funds and are excluded from the account groups as detailed in the Account Code section.

Central Accounting – Accounting for funds of the Frisco Independent School District are on an organization-wide basis covering all funds and account groups. Governmental, proprietary and fiduciary fund types are the accounting responsibility of the District’s business office.

Capital Assets – Capital assets are accounted for at historical cost. Donated capital assets are recorded at their estimated fair value at the time received. Capital assets include land, buildings, improvements other than buildings, vehicles, machinery, infrastructure, works of art and historical treasures, furniture and equipment that:

- Are not consumed as a result of use.
- Have a useful life of at least one year and a per unit cost of \$5,000 or more.
- Can be controllable, identified by a permanent or assigned number or label, and be reasonably accounted for through a fiscal inventory system. Groups of like items may be included in the inventory system.

Depreciation – Depreciation of capital assets is over their estimated useful lives unless they are either inexhaustible or are infrastructure assets using the modified approach.

- Depreciation of capital assets should be reported in the government-wide statement of activities; the proprietary fund statement of revenues, expenses, and changes in fund net assets; and the statement of changes in fiduciary net assets.

Budgetary Basis of Accounting – The budgetary basis of accounting is consistently applied in budgeting, recording and reporting foundation school program (FSP) revenues in PEIMS information. Under the budgetary basis, earned and material FSP revenues that are collectible beyond 60 days are to be treated consistently for budgeting, recording, and reporting through PEIMS and for tax rollback rate calculation purposes.

Budgetary Control/Encumbrance Accounting – The official school district budget of Frisco ISD, as adopted, is recorded in the general ledger. Revenues and expenditures authorized in the budget are controlled in the accounting records and reported in the financial statements. By State law, only the General Fund, Debt Service Fund and Food Service Fund must be included in the official budget. To control budgeted fund commitments, the accounting system employs encumbrance accounting. Encumbrances are documented by contracts, purchase orders, or other evidence showing binding commitments for goods or services.

- Encumbrances outstanding at year end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year end are completed.
- Appropriations lapse at year end. Each outstanding encumbrance is evaluated. They are carried forward to the next year with the appropriate allocation to appropriations. A reservation of fund balance is made for the value of the outstanding encumbrances in the current year and financial reports.

Uniform Classifications and Terminology – Frisco ISD uses the fund codes, mandatory account classifications and terminology prescribed in the Texas Education Agency Financial Accounting Resource Guide. General ledger accounts prescribing a double entry system and distribution of related payroll expenses with payroll are uniformly used throughout the budgeting, accounting and financial reporting system.

Accounting Alternatives – The accounting system allows for certain flexibility in the recognition of relatively minor amounts of certain revenues and expenditures. Application of alternatives in accounting methods is consistently applied from accounting period to accounting period.

- Monies collected in advance and the property tax levy recorded in the school district's opening budget entries that will ultimately be recognized as revenues are recorded as deferred revenues and at the appropriate time are recognized as revenues of the accounting period to which they apply.
- Inventory items of materials, supplies, etc., may be considered expenditures/expenses either when purchased (purchases method) or when used (consumption method), but significant amounts of inventory are reported on the balance sheet.
- Expenditures/expenses for insurance and similar services extending over more than one accounting period are not be allocated between or among accounting periods, but are accounted for as expenditures/expenses of the period of acquisition.

Fund Equity and Other Credits – Fund equity is comprised of investments in capital assets (other credit); contributed capital; net assets; non-spendable fund balance; restricted fund balance, committed fund balance; assigned fund balance; unassigned fund balance.

The Frisco Independent School District, along with other school district throughout the State of Texas, record and report all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Accordingly, these standards require all Texas school districts to use individual funds that must be categorized in one of 11 fund types.

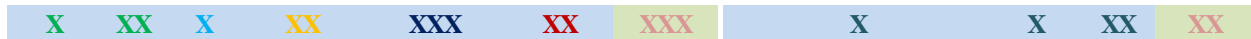
ACCOUNT CODE STRUCTURE

Section 44.007 of the Texas Education Code (TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the State Auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided, at the time that the school district budget is filed, showing financial information sufficient to enable the State Board of Education to monitor the funding process and to determine educational system costs by school district, campus, and program.

The Texas Education Code, Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the State Board of Education, subject to review and comment by the State Auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the financial information provided by the district through the Public Education Information Management System (PEIMS). The audit procedures are to be adequate to detect material errors in the school district's fiscal data to be reported through PEIMS for the fiscal period under audit.

A major purpose of the following account code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at the discretion of the school district (local option), the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

Account Code Structure



Fund Codes		FY	Function	Org.	Program Intent Code		Object Codes			
Major Fund Codes (1xx-8XX)	Detail Fiscal Year Code (0-9)		Function Codes (11-99)	Organization Code (001-99)	Program Intent Code (11-99)	Program Intent Code (11-99)	Account Classification	Major	Detail	Local Option Codes
							Assets (1XXX)			
							Liabilities (2XXX)	Fund		
							Equities (3XXX)			
							Clearing (4XXX)			
							Revenue/Income (5XXX)			
							Expenditures (6XXX)			
							Transfers In (7XXX)			
							Transfers Out (8XXX)			

Mandatory codes for state reporting

Codes that may be used at the option of the reporting entity.

FUND AND FUNCTION CODES

Fund Codes

164 Athletics	289 Summer School LEP
199 General Operating	385 Visually Impaired SSVI
205 Head Start	392 Non-Education Community Based Support
211 Title I Part A - Basic Programs	404 Student Success Initiative
224 IDEA Part B - Formula	410 State Textbook Fund
225 IDEA Part B - Pre-School	461 Campus Activity Funds
226 IDEA Part B - Discretionary	497 Mind Bender Academy
240 Food Service	498 Child Development Center
255 Title II Part A - Teacher and Principal	599 Debt Service
263 Title III Part A - LEP	699 Capital Projects

Function Codes

11 Instruction

This function is used for activities that deal directly with the interaction between the teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia, and correspondence. This function includes expenditures/expenses for the direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students.

12 Instructional Resources and Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

13 Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional related personnel (Functions 11, 12, and 13) of the school district. This function also includes expenditures/expenses related to research and development activities that investigate, experiment, and/or follow through with the development of new or modified instructional methods, techniques, procedures, etc.

21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities of the principal, assistant principals and other assistants while they: supervise all operations, evaluate staff members, assign duties to staff members maintaining the records of the student, and coordinate school instructional activities with those of the entire school district.

31 Guidance, Counseling and Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes, and interests; counseling students with respect to career and educational opportunities, and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation, and occupational counseling.

32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as investigating and diagnosing student social needs arising out of the home, school or community; casework and group work services for the child, parent, or both; interpreting the social needs of students for other staff members; and promoting modifications of the circumstances surrounding the individual student which are related to his or her social needs. (These may include referrals to and interaction with other governmental agencies.)

33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental, and nursing services.

34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are for transporting students to and from school. Expenditures/expenses for regular bus routes to and from school are coded to "undistributed" program intent and organizational codes; transporting students to enhanced program intents such a Career and Technology and Special Education are to be recorded in Function 34 with appropriate program intent codes.

35 Food Services

This function is used for food service operational expenditures/expenses, including the cost of food, labor and others necessary for the preparation, transportation, and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

36 Co-curricular/Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities during or after the school day, that are not essential to the delivery of services for Function 11 (Instruction), the Function 20 series (Leadership) or the other Function 30 code series (Support). These activities are generally designed to provide students with experiences such as motivation and the enjoyment of improvement of skills in either a competitive or non-competitive setting. These activities include student groups such as Future Farmers of America, National Honor Society, etc.

Co-curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competitions such as One-Act Play, Speech, Debate, Band, etc.

Extracurricular activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools. Also included are related activities such as cheerleading, drill team, pep squad, etc., that exist because of athletics.

41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively use for costs applicable to specific functions. General Administration is an indirect cost applicable of other expenditure functions of a school district. The undistributed program intent code (99) is to be used for all expenditures in Function 41.

51 Plant Maintenance and Operations

This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable, and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds, and for warehousing and receiving services.

52 Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus, or participating in school sponsored events at another location.

53 Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. These may include such activities as computer facility management, computer processing, systems development, analysis, and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting, and human resources/personnel.

61 Community Services

This function is used for expenditures/expenses that are for activities or purposed other than regular public education and adult basic education services. The types of expenditures are used for services or activities related to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

71 Debt Service

This function is used for expenditures/expenses that are for the retirement of recurring bond, capital lease principal, and other debt, debt related service fees, and for all debt interest.

81 Facilities Acquisition and Construction

This function is used by school districts for expenditures/expenses that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

99 Administration

This function is used to report administrative functions not required to be reported as Function 41. Fees for property appraisals and tax collections are paid from this function.

The information included in this presentation is intended to thoroughly discuss and represent the components of the 2014-15 Frisco Independent School District Budget and the process of its development.

The processes for developing the budget include general discussions related to key components, programmatic needs, growth factors, and all aspects of system management.

REVENUE

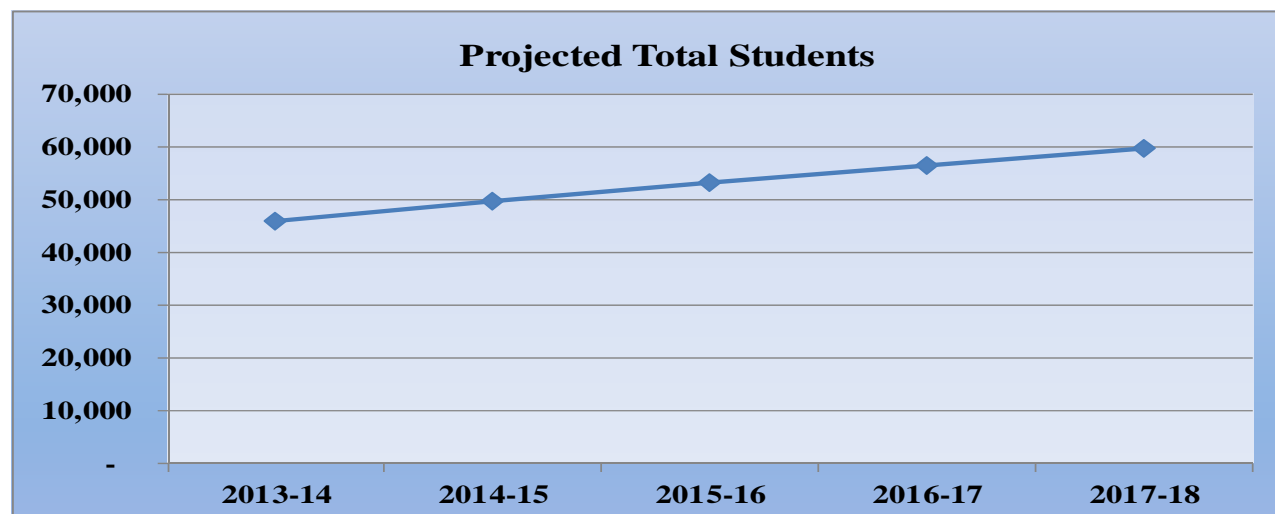
Data necessary to complete this process comes from a variety of sources. Key information necessary to estimate revenues comes from demographic analysis, tax base estimates, and historical enrollment patterns. This information is then utilized to complete the state approved template for revenue estimating in order to create a preliminary summary of finance that yields estimated state and local tax revenue amounts. We then analyze other sources of local revenue, including facilities rental, extracurricular gate receipts, cell tower rentals, etc., based on historical collection trends in order to closely estimate our total available funds for the general operations.

Other fund revenue estimates are based on enrollment projections and expected growth within the populations of students served, applied to current and past funding levels for this population allowing us to arrive at expected funding for the next fiscal year.

During the budget development process we closely monitor the various sources of data for any changes that may affect our estimates. At the end of each 6 week reporting period we update our attendance data and compare these calculations to our estimated data. Tax base information is updated periodically by the county appraisal district and this information is used to re-calculate our expected collections. We then re-run the templates in order to monitor and update revenue projections and compare *expected* to *realized* revenues allowing us to properly control any excess funds that may have been awarded by the state.

Revenue Projection Data

Projected Student Enrollment					
	2013-14	2014-15	2015-16	2016-17	2017-18
Total Students	46,073	49,700	53,410	56,588	59,753
Student Increase		3,627	3,710	3,178	3,165
% Increase		7.87%	7.46%	5.95%	5.59%

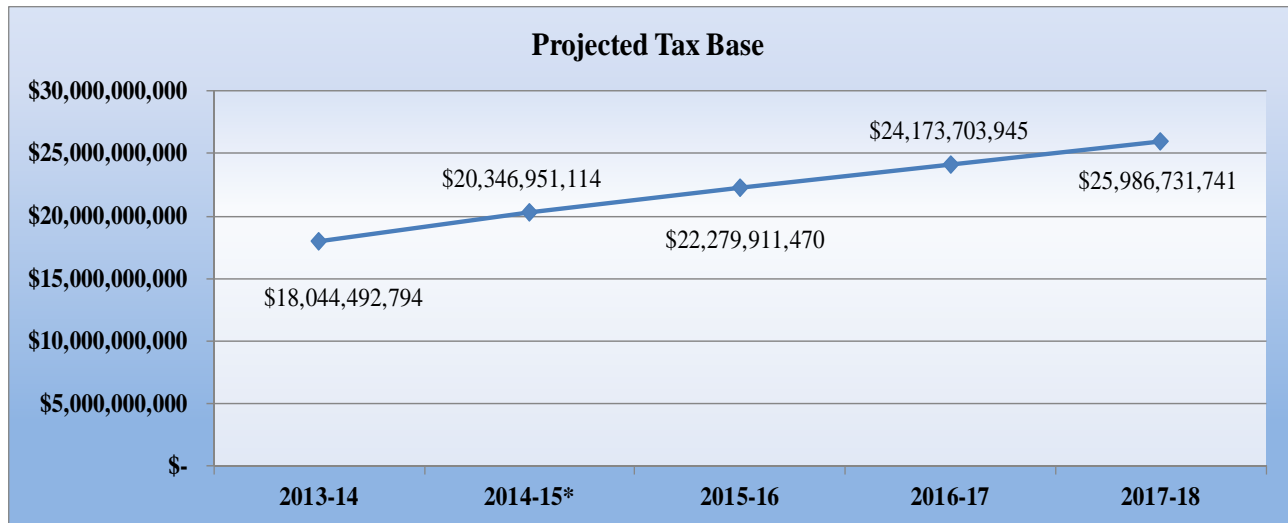


Tax Base Growth

Based on Freeze Adjusted Taxable Values minus Tax Increment Refinancing Zone
(Utilized for General Fund and Debt Service Fund Revenue Projections)

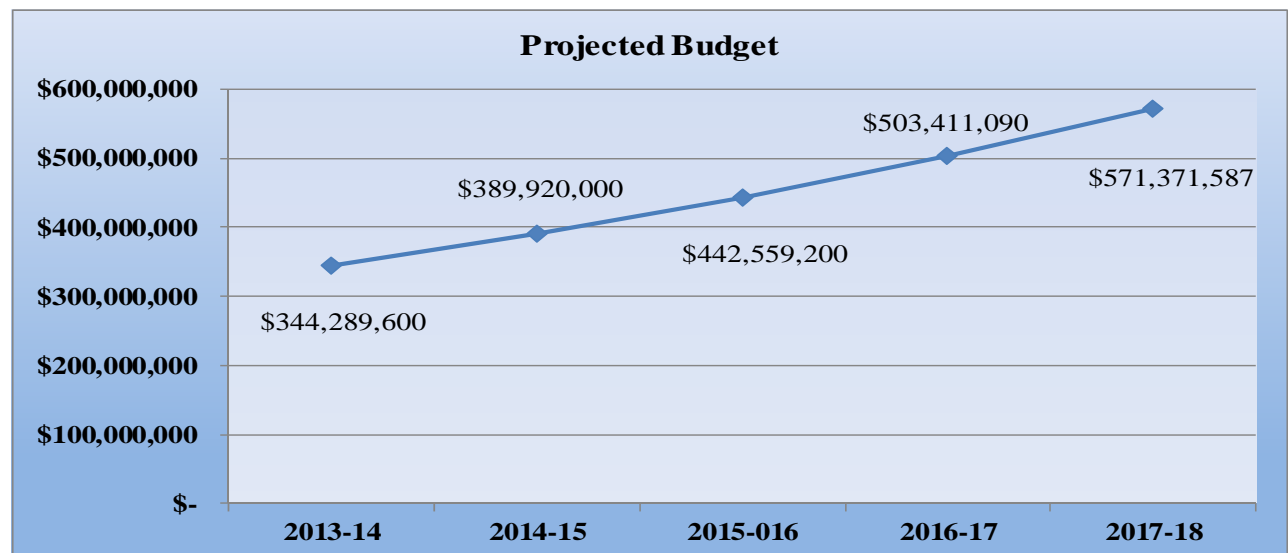
	2013-14	2014-15*	2015-16	2016-17	2017-18
Projected Tax Base	\$ 18,044,492,794	\$ 20,346,951,114	\$ 22,279,911,470	\$ 24,173,703,945	\$ 25,986,731,741
Tax Base Increase (Dollar Value)		\$ 2,302,458,320	\$ 1,932,960,356	\$ 1,893,792,475	\$ 1,813,027,796
Percentage Increase		12.76%	9.50%	9.31%	7.50%

*Based on Preliminary Certified Values provided by the Collin and Denton County Appraisal Districts



Fund 199 General Fund Budget with Growth Projections

	2013-14	2014-15	2015-016	2016-17	2017-18
Projected Budget	\$ 344,289,600	\$ 389,920,000	\$ 442,559,200	\$ 503,411,090	\$ 571,371,587
Allocation Increase		\$ 45,630,400	\$ 52,639,200	\$ 60,851,890	\$ 67,960,497
Percentage Increase		13.25%	13.50%	13.75%	13.50%



Factors contributing to the development of the projections illustrated in the previous graphs include residential and commercial development trends, student population studies from both our internal demographer and our contracted provider, historical data related to tax base growth, past budgetary spending trends, and others.

Tax base growth within the district can be attributed to developments of residential neighborhoods currently under construction and platted within the District's boundaries. Future commercial developments such as the Dallas Cowboy's Headquarters complex and the relocation of Toyota Motor Company's Headquarters, as well as other commercial developments will continue to contribute to the growth we are currently enjoying.

The budgetary needs of the District is in direct correlation to the growth in the student enrollment base as illustrated above in the graphs entitled "Projected Total Students" and "General Operating Budget with Growth Projections". This growth impacts all aspects of the operation of Frisco Independent School District from the number of personnel needed to serve the students to the number of new buildings that must be built, equipped, and staffed.

EXPENDITURES

The process of collecting information necessary to develop the general fund expenditure estimates begins early in the ongoing school year.

During September and October, members of the business office will initiate discussions related to programmatic and operational needs that are currently being funded and the potential changes that may need to be addressed for the next fiscal year. The primary focus of these discussions is to focus on meeting the goals and objectives established by the Board of Trustees and to meet the community's expectations of the level of quality and commitment to success in providing programs and services to the students of Frisco ISD. Trend analysis and cash flow data contribute to these discussions as well as input from various program managers, coordinators, and directors that have control of specific aspects of the overall operations of the district.

Information gathered during these discussions will be incorporated into the more formalized process of developing the budget. General consideration of the accuracy of current projections and any changing needs of the district will impact the process of planning for the coming year.

As the budget development process progresses, more specific information will be gathered from each department supervisor detailing their budgetary needs. This information will be aggregated to compile the District's budget for the coming year.

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BUDGET PREPARATION TIMELINE

Budget Planning Calendar

2014-15 (Fiscal Year 15)

October through December: Discuss and develop budget planning process and finalize resource allocation strategies for all departments based on district and departmental goals and objectives.

November: Receive and analyze student enrollment projections. Finalize “per pupil allocations” for campus budgets based on projected student growth. Develop budget worksheets reflecting campus and departmental allocations.

December: Analyze projected revenue scenarios and compare preliminary estimated expenditure needs to projected revenue for possible adjustments.

January: Distribute budget worksheet to campuses and departments and conduct group meetings to discuss directions for completion of the worksheets.

February: Collect budget worksheets from all departments and begin the process of compiling the district expenditure budget. (Revenue projections are on-going and continuously monitored during the entire process)

March: Share preliminary budget projections with central administrative staff and discuss issues related to alignment with district goals and objectives. Develop initial estimates of staff allocations related to student growth.

April: Discuss the district’s taxation position and finalize revenue estimates based on the county appraisal district’s preliminary certified values and accepted student enrollment projections. Conduct first Board of Trustees presentation of preliminary budget and solicit input from the Board for future consideration.

May: Finalize staff allocations related to student growth, continue to adjust budget as necessary and develop “Near Final District Budget”. Conduct second presentation to the Board and solicit input for development of the final district budget.

June: Finalize the proposed tax rate, make final adjustments to the proposed budget and submit required posting information related to the adoption of the budget. Conduct final presentation to the Board and conduct public hearing of the proposed budget. Submit the final district budget for approval by the Board of Trustees prior to June 30th.

July: Receive and communicate to the Board the “Certified Tax Rolls” from the county appraisal districts.

August or September: Adopt the district tax rate.

Budget Preparation and Adoption Timeline

October	<p>Discuss and develop the budget planning process and finalize resource allocation strategies for all departments based on district and departmental goals and objectives.</p>	
November		<p>Receive and analyze student enrollment projections. Finalize per pupil allocations for campus budgets based on projected student growth.</p>
December		<p>Analyze projected revenue scenarios and compare preliminary estimated expenditure needs to projected revenue for possible adjustments.</p>
January	<p>Distribute budget worksheets to campuses and departments and conduct group meetings to discuss directions for the completion of the worksheets.</p>	
February	<p>Collect budget worksheets from all departments and begin the process of compiling the district expenditure budget.</p>	
March	<p>Share preliminary budget projections with central administrative staff and discuss issues related to alignment with district goals and objectives.</p>	<p>Develop initial estimates of staff allocations related to student growth.</p>
April	<p>Discuss the District's taxation position and finalize revenue estimates based on the County Appraisal District's preliminary certified values and student enrollment projections.</p>	<p>Conduct first Board of Trustees presentation of preliminary budget and solicit input from the Board for future consideration.</p>
May	<p>Finalize staff allocations related to student growth. Continue to adjust the budget as necessary to develop the "Near Final District Budget".</p>	<p>Conduct second presentation to the Board and solicit input for development of the "Final District Budget".</p>
June	<p>Finalize the proposed tax rate, make final adjustments to the proposed budget and submit posting information related to the adoption of the budget.</p>	<p>Conduct final presentation to the Board and conduct public hearing of the proposed budget. Submit the final district budget for approval prior to June 30th.</p>

2014-15 BUDGET OVER VIEW

Fund 199-General Fund

Revenue

The following assumptions were made during the budget process in regards to estimating the revenue for Fiscal Year 2015:

- The student average daily attendance would increase from 44,691 during Fiscal Year 14 to 47,809 in Fiscal Year 2015.
- The special population enrollment (special education, free and reduced lunch, at-risk, etc...) would increase proportionately to the increase in the general population.
- The local taxable assessed values would increase approximately 12.8%.
- Generation of local revenues (gate receipts, facilities rentals, cell tower sites, etc...) would follow historical trends and remain approximately the same as the prior year collections
- Legislative action will yield approximately \$3.5 M in additional funds to offset the District's Teacher Retirement System contribution of 1.0% of eligible salaries.
- Other legislative action would have a minimal effect on projected expenditures for the Fiscal Year 2015.

Using the data available at the time of budget development and applying the previously listed assumptions, we were able to generate a projected Summary of Finance that yielded the estimated revenue for 2014-15. Our estimates indicate that we should expect a total \$390,968,000 in General Fund Revenue for the coming year.

General Operating Revenue Estimates by Source @ \$1.04 Tax Rate

	2013-14 Adopted	2014-15 Adopted
Local Taxes (Current Year)	\$ 190,957,000	\$ 216,920,000
M&O Revenue from State	\$ 124,323,000	\$ 134,298,000
Prior Year Collections and Penalties & Interest	\$ 1,000,000	\$ 1,000,000
Ag Rollback Collections	\$ 2,000,000	\$ 3,000,000
Other Local Revenue	\$ 5,000,000	\$ 5,000,000
Tax Increment Refinancing Zone Funds	\$ 15,000,000	\$ 17,750,000
TRS On-Behalf Funds	\$ 11,000,000	\$ 12,000,000
Medicaid Reimbursement Revenue	\$ 1,000,000	\$ 1,000,000
Estimated Total Revenue	\$ 350,280,000	\$ 390,968,000

The total increase in revenue projected for the 2014-15 fiscal year from the 2013-14 fiscal year is \$40,688,000. Most of the increase can attributed to the growth in the assessed taxable values assigned to the District for both the local tax base and the Tax Increment Refinancing Zone. These collections have an inverse effect on State revenue which is increasing due to the student population growth we are currently experiencing. Other revenues are relatively stabilized at the projected levels and contribute smaller amounts to the overall expected General Operating Fund capital.

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Expenditures

The following assumptions were made in relation to the development of the 2014-15 General Operating Expenditure Budget:

- The student enrollment will increase by approximately 3,600 students requiring additional personnel allocations.
- The District will open the 5 new campuses (1 High School and 4 Elementary Schools) scheduled to open in August 2014, requiring additional personnel and operational costs.
- Programmatic needs related to state testing and remediation will continue to be addressed.
- Existing curricular programs will continue to be funded at equitable levels to ensure maintenance of instructional programming.
- Extracurricular/Co-curricular costs will increase due to increased student enrollments.
- Facility maintenance and operation costs will increase due to aging buildings and increased costs of utilities.
- Increased costs of support services will reflect student enrollment increases.
- Overall budget increases will reflect increases in student enrollment.

By applying our recently developed staffing standards and carefully reviewing personnel requests we were able to make appropriate personnel allocations to address the increased student population. Careful planning and scrutiny yielded an authorized increase in personnel units of 550.0 FTE's in various capacities. The total cost of these new positions is approximately \$23,600,000. In addition to new personnel authorization this budget includes a 3% salary increase for returning employees. The cost of this salary increase will be approximately \$7,400,000. The total additional costs related to personnel will be approximately \$31,000,000.

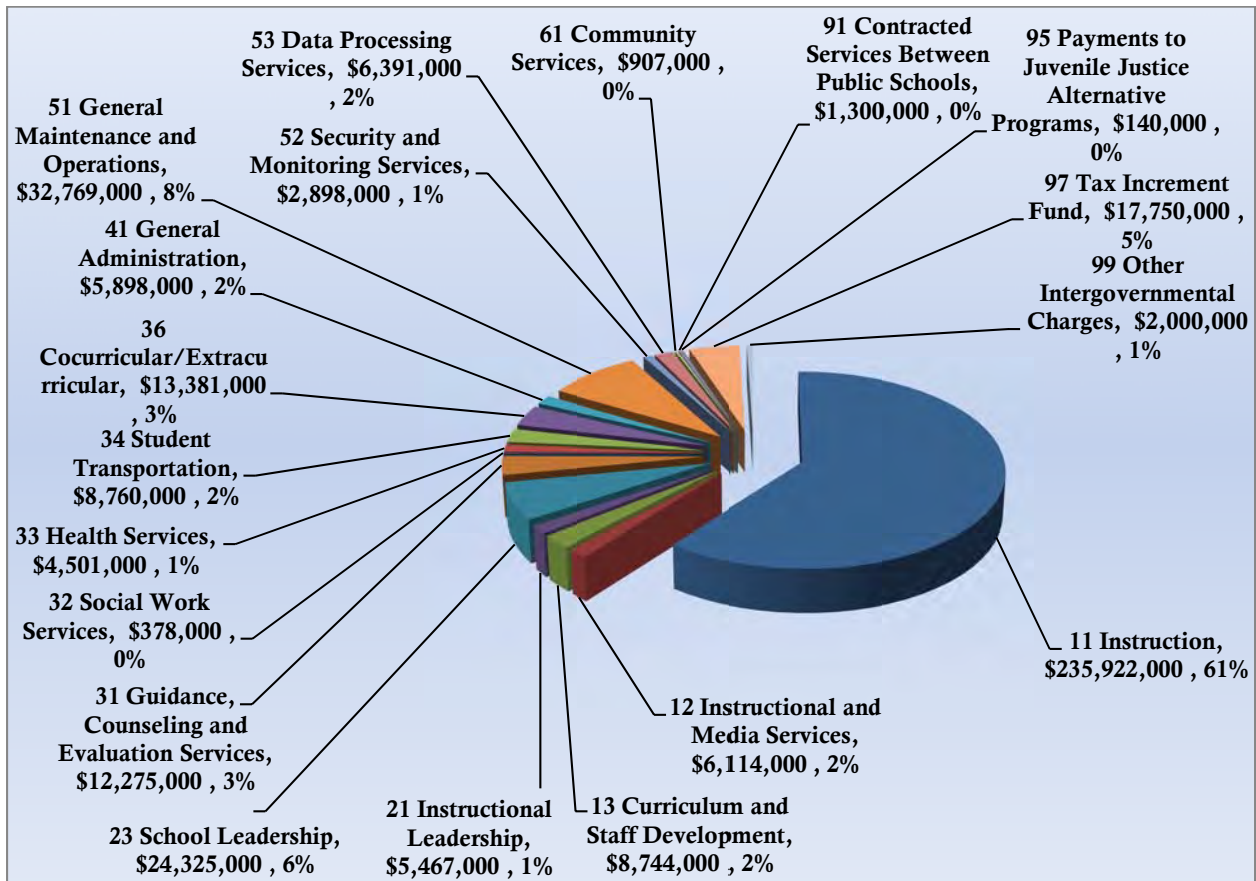
Operational cost increases are distributed throughout the budget to the various programs and departments for increased supplies and materials, contracted services (including utilities), and other operating, with the primary emphasis on student services, at a cost of \$6,200,000.

The total increase in the 2014-15 General Operating Budget from the 2013-14 General Operating Budget is \$45,630,400, 68.18% of which is in personnel costs.

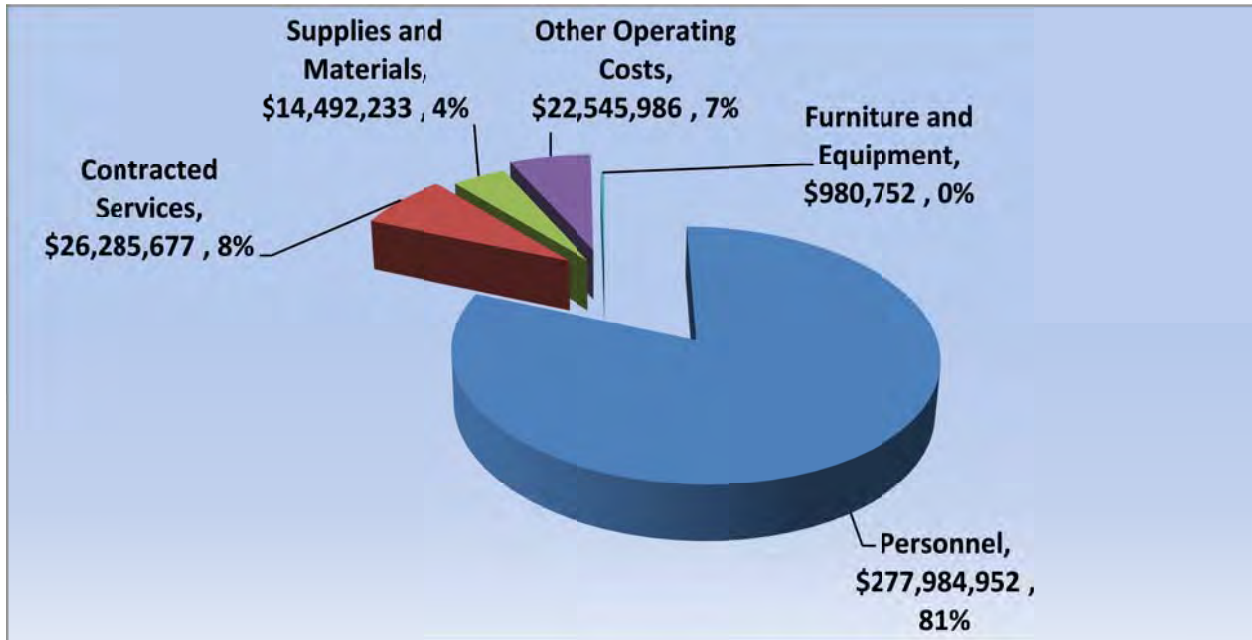
2014-15 Budget Summary by Function Code

Function	2013-14 Adopted	2014-15 Adopted
11 Instruction	\$ 206,924,300	\$ 235,922,000
12 Instructional and Media Services	\$ 5,383,600	\$ 6,114,000
13 Curriculum and Staff Development	\$ 7,971,200	\$ 8,744,000
21 Instructional Leadership	\$ 4,562,400	\$ 5,467,000
23 School Leadership	\$ 21,389,700	\$ 24,325,000
31 Guidance, Counseling and Evaluation Services	\$ 10,524,200	\$ 12,275,000
32 Social Work Services	\$ 363,100	\$ 378,000
33 Health Services	\$ 3,783,500	\$ 4,501,000
34 Student Transportation	\$ 7,595,200	\$ 8,760,000
36 Co curricular/Extracurricular	\$ 13,371,100	\$ 13,381,000

41	General Administration	\$ 5,817,200	\$ 5,898,000
51	General Maintenance and Operations	\$ 29,440,200	\$ 32,769,000
52	Security and Monitoring Services	\$ 2,573,100	\$ 2,898,000
53	Data Processing Services	\$ 5,666,700	\$ 6,391,000
61	Community Services	\$ 784,100	\$ 907,000
91	Contracted Services Between Public Schools	\$ 1,300,000	\$ 1,300,000
95	Payments to Juvenile Justice Alternative Programs	\$ 140,000	\$ 140,000
97	Tax Increment Fund	\$ 15,000,000	\$ 17,750,000
99	Other Intergovernmental Charges	\$ 1,700,000	\$ 2,000,000
	TOTAL (13.25% Increase)	\$ 344,289,600	\$ 389,920,000



2014-15 Budget Summary by Major Object Code



FRISCO INDEPENDENT SCHOOL DISTRICT

BUDGETS, ENROLLMENT, AND PER PUPIL COSTS

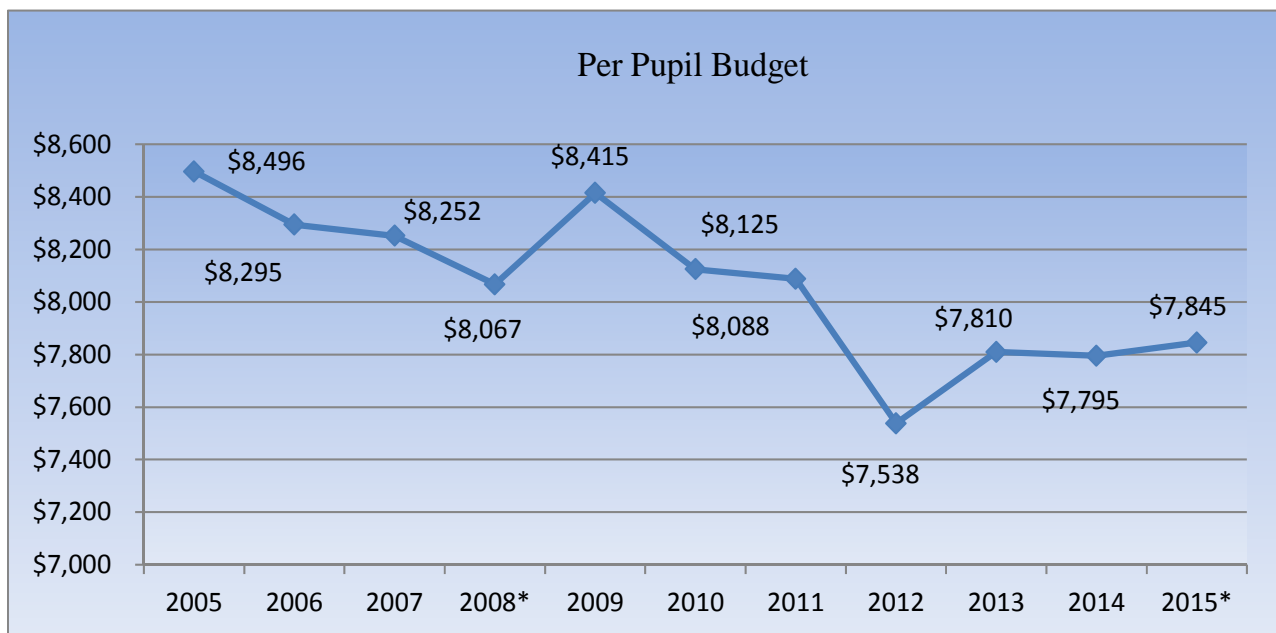
LAST TEN FISCAL YEARS

Fiscal Year	Budgeted Expenditures	Enrollment	Per Pupil Budget
2005	\$ 136,968,603	16,121	\$ 8,496
2006	\$ 163,942,429	19,765	\$ 8,295
2007	\$ 195,156,040	23,649	\$ 8,252
2008*	\$ 219,874,782	27,256	\$ 8,067
2009	\$ 257,366,894	30,584	\$ 8,415
2010	\$ 274,260,974	33,757	\$ 8,125
2011	\$ 299,605,819	37,043	\$ 8,088
2012	\$ 300,805,150	39,903	\$ 7,538
2013	\$ 333,550,000	42,707	\$ 7,810
2014	\$ 358,999,600	46,053	\$ 7,795
2015**	\$ 389,920,000	49,700	\$ 7,845

*Fiscal Year 2008 represents 10 months of financial information due to change of fiscal year end to June 30 from August 31.

** Projected Budget

Source: Frisco ISD Audited Financial Statements, TEA



The 2014-15 General Fund budget represents the culmination of a lengthy and stringent process of review, discussion, compromise, and modification. This process has yielded a budget that addresses the financial needs of the district while maintaining the standards for excellence established by the Board of Trustees and the community. The budget should result in a surplus that did not require an increase in the tax rate and will increase our general fund balance by an estimated \$1,048,000.

Fund 240-Child Nutrition Fund

Revenue

Most of the revenue supporting this fund is locally generated through payments for breakfasts and lunches by the students and staff. We expect an increase in local revenue of approximately \$1,465,000. This is an approximate increase 7.97%, which can be attributed to increased student populations and participation rates.

Additional revenue comes from the Federal Free and Reduced Breakfast and Lunch Programs, which is projected to yield approximately \$4,231,000 during Fiscal Year 15. We assume (for planning purposes) that this population of students will increase proportionately to the increase in the general student population.

State funds make up the final portion of our projected revenue for the Child Nutrition fund. These funds are projected at 78,000 or approximately 0.39% of the total funds available to the Child Nutrition fund.

Our combined estimate for the Child Nutrition Fund in Fiscal Year 15 is \$19,486,700 which is approximately 7.97% more than in Fiscal Year 14. These additional funds will be used to serve approximately 3,600 new students.

Expenditures

Funds are expended in the Child Nutrition Fund in two major categories: Food Services and General Maintenance and Operations.

The Food Services component of this fund's expenditures is \$19,095,000, representing 96.21% of the total budget. Key components of these expenditures are supplies and materials, salaries, and contracted services.

The General Maintenance and Operations costs within the Child Nutrition Fund are associated with utilities and support services. The budget for this component is \$751,500 or 3.79% of the total budget.

CHILD NUTRITION FUND Revenue by Source	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
State Revenue	\$75,000	0.41%	\$78,000	0.39%
Federal Revenue	\$3,352,000	18.24%	\$4,231,000	21.32%
Local Resources	\$14,954,560	81.36%	\$15,537,700	78.29%
Total - All Sources	\$18,381,560	100.00%	\$19,846,700	100.00%

CHILD NUTRITION FUND Expenditures by Function Codes	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
35 Food Services	\$17,630,060	95.91%	\$19,095,200	96.21%
51 General Maintenance & Operations	\$751,500	4.09%	\$751,500	3.79%
Total - All Functions	\$18,381,560	100.00%	\$19,846,700	100.00%

Fund 599-Debt Service Fund

Revenue

The Debt Service Fund is the fund from which we pay our bonded debt obligations. All funds collected for this fund are used solely for this purpose. Revenues are generated through the collection of Interest and Sinking Taxes based on assessed property values and paid as a portion of the District's tax collections. The Interest and Sinking (I&S) rate for Fiscal Year 15 is \$0.42 per one hundred dollars of assessed value. This rate applied to the District's assessed taxable value of \$20,346,951,000 should yield the District's estimated collections of \$85,457,000 in current year taxes. In addition, the District projects collections of \$3,750,000 of taxes collected from properties associated with the 65 and Older Exemption (Frozen Values).

The District participates in a Tax Increment Reinvestment Zone (TIRZ) with the City of Frisco which, through contractual agreement yields available Interest and Sinking funds that are applied to the District's debt obligations. The District is estimating receipt of approximately \$13,250,000 in revenue from this source. Tax compression affected the collections for the TIRZ in the same manner as other property tax collections within the District. As a result, the State has provided for this loss of revenue with Additional State Aid for Tax Reduction (ASATR) payments related to the TIRZ. Historically, this payment has been approximately \$2,700,000 which is utilized to pay towards our debt service obligation.

The total revenue realized from all sources with a tax rate of \$0.42 is \$105,157,000.

In order to meet the Fiscal Year 15 debt obligation with the projected funding from tax collections and the TIRZ the District will need to pledge approximately \$3,643,000 of available Fund Balance. The funds are generated through prior year tax collections, penalties, and interest payments that yield total tax collections within this fund that go beyond funds necessary to meet current debt obligations.

The combined revenues, from all sources, meet our 2014-15 debt obligation of \$108,000,000.

Expenditures

The Districts combined payment of principal and interest on all outstanding bonds is estimated at \$108,800,000.

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DEBT SERVICE FUND Revenue by Source	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
Proposed Interest and Sinking Tax Rate			\$0.42	
Actual Interest and Sinking Tax Rate	\$0.42			
Property Taxes	\$76,716,861	83.84%	\$89,207,000	81.99%
Transfer from TIF Fund	\$11,000,000	12.02%	\$15,950,000	14.66%
Transfer from Reserve Funds	\$3,783,139	4.13%	\$3,643,000	3.35%
Total - All Sources	\$91,500,000	100.00%	\$108,800,000	100.00%

DEBT SERVICE FUND Expenditures by Function Codes	2013 - 14 Adopted Budget	Percent of Total	2014 - 15 Adopted Budget	Percent of Total
71 Debt Service	\$91,500,000	100.00%	\$108,800,000	100.00%
Total - All Functions	\$91,500,000	100.00%	\$108,800,000	100.00%

Fund 699-Capital Projects Fund

The Capital Projects Fund is used to manage the District's resources dedicated to the construction of new facilities to address student and programming growth needs of the District. Budgets for each individual project will vary depending on the bid process and the type of project being funded. For this reason, the discussion of related revenues and expenditures associated with this fund is more general in nature and will reflect anticipated bond sales with the projects being funded.

Access to voter authorized bond funds are limited to the ability to meet debt obligations related to the sale of the bonds. The Board of Trustees authorizes each sale for the purpose of funding the construction projects that they have or will authorize during the projected period of funding.

Each project being funded from the sale of bonds has been thoroughly reviewed by the Administration and approved by the Board of Trustees prior to initiation of the construction process. Each project will have a budget associated with it for construction, design and engineering services, and start-up costs to include furniture fixtures and equipment.

Revenue

Revenue for the Capital Projects Fund is generated through the sale of Unlimited Tax School Building Bonds. During Fiscal Year 15 the District is planning to hold two bond sales for approximately \$170,000,000 and \$140,000,000 each for a total of approximately \$310,000,000 in available revenue for this fund.

Expenditures

Revenue generated from the bond sales for Fiscal Year 15 will be applied towards the completion of or the continued construction of the projects in the following table.

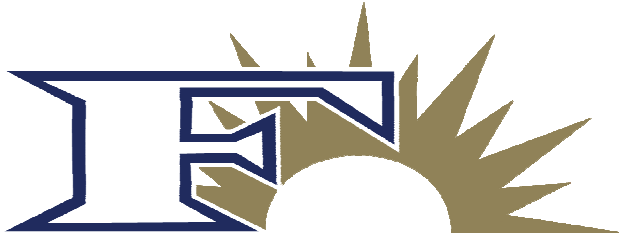
Fund 699 Projects and Budgetary Needs Fiscal Year 2014-15

Project	Budget	Paid Thru June 30,2014	Projected to be Paid thru June 30, 2015
Hosp Elementary	\$ 17,264,787	\$ 13,625,764	\$ 3,639,023
McSpedden Elementary	\$ 15,564,888	\$ 13,046,820	\$ 2,518,068
Frisco H.S. Addition	\$ 23,009,790	\$ 22,612,880	\$ 396,610
Independence H.S.	\$ 67,668,263	\$ 66,260,885	\$ 5,367,637
Reedy H.S.	\$ 83,103,764	\$ 23,406,804	\$ 36,225,525
Trent Middle School	\$ 25,279,236	\$ 3,990,787	\$ 20,235,724
Newman Elementary	\$ 15,559,595	\$ 14,043,284	\$ 1,516,311
Scott Elementary	\$ 14,268,595	\$ 13,000,269	\$ 1,268,326
Comstock Elementary	\$ 12,597,183	\$ 12,579,874	\$ 17,409
Nichols Elementary	\$ 14,121,888	\$ 14,116,667	\$ 5,221
Architectural Fees	\$ 29,285,224	\$ 22,818,474	\$ 6,466,751
Technology Upgrades	\$ 9,500,000	\$ -	\$ 9,500,000
Facility Maintenance	\$ 7,500,000	\$ -	\$ 7,500,000
Engineering and Testing	\$ 3,600,000	\$ -	\$ 3,600,000
Norris Elementary	\$ 16,172,560		\$ 15,904,600
Elementary # 39	\$ 16,065,000	\$ -	\$ 1,816,400
Elementary # 40	\$ 16,883,125	\$ -	\$ 10,234,466
Career and Technology Center Addition	\$ 13,671,737	\$ 586,791	\$ 10,234,466
Centennial H.S. Fine Arts Addition	\$ 600,000	\$ 51,171	\$ 834,850
Barrow Transportation Center Rebuild	\$ 864,000	\$ -	\$ 797,000
Job Order Contracts	\$ 2,000,000	\$ -	\$ 1,833,337
Lighting Retrofit Project	\$ 2,500,000	\$ -	\$ 2,500,000
Security System Upgrades	\$ 1,500,000	\$ -	\$ 1,439,031
Memorial Stadium and Natatorium Expansion	\$ 4,000,000	\$ -	\$ 3,901,000
Lebannon H.S.	\$ 86,751,992	\$ -	\$ 48,017,021
High School # 10	\$ 91,221,515	\$ -	\$ 3,101,557
Pearson Middle School	\$ 29,993,250	\$ -	\$ 24,108,765
Lawler Middle School	\$ 30,735,940	\$ -	\$ 8,438,604
Furniture and Equipment (New Campuses)	\$ 8,500,000	\$ -	\$ 8,500,000
TOTAL	\$ 659,782,332	\$ 220,140,470	\$ 239,917,702

Special Revenue Funds

Federal and State funds are allocated to the following funds based on special program students served by the listed programs. Typically, the District is reimbursed for expenditures incurred in providing services to the identified students. The Fund 498 program provides day care services to children of Frisco ISD staff members. This is a revenue/expenditure neutral operation in which the fees paid for this services funds the operation of the center.

SPECIAL REVENUE (FEDERAL PROGRAMS)		Revenue		Expenditures				Total
		Total	61xx - Payroll Costs	62xx - Contracted Services	63xx - Supplies & Materials	64xx - Other Operating Costs	66xx - Capital Outlay	
Funds	Description							
205	Head Start	\$ 94,507	\$ 87,457	\$ 1,000	\$ 1,000	\$ 5,050	\$ -	\$ 94,507
211	ESEA, Title I, Part A	\$ 1,405,828	\$ 1,004,100	\$ 166,865	\$ 124,186	\$ 110,677	\$ -	\$ 1,405,828
224	IDEA - Part B, Formula	\$ 4,917,058	\$ 4,465,058	\$ 352,000	\$ 40,000	\$ 40,000	\$ 20,000	\$ 4,917,058
225	IDEA - Part B, Preschool	\$ 40,965	\$ 40,965	\$ -	\$ -	\$ -	\$ -	\$ 40,965
226	IDEA - Part B, Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244	Career and Technical - Basic Grant	\$ 214,111	\$ -	\$ 25,000	\$ 141,111	\$ 8,000	\$ 40,000	\$ 214,111
255	ESEA, Title II, Part A	\$ 126,508	\$ -	\$ 126,508	\$ -	\$ -	\$ -	\$ 126,508
263	Title III, Part A	\$ 199,111	\$ 161,111	\$ 20,000	\$ 18,000	\$ -	\$ -	\$ 199,111
289	Federally Funded Special Revenue	\$ 23,422	\$ 23,422	\$ -	\$ -	\$ -	\$ -	\$ 23,422
SPECIAL REVENUE (STATE PROGRAMS)								
385	State Supplemental Visually Impaired	\$ 4,620	\$ -	\$ 4,620	\$ -	\$ -	\$ -	\$ 4,620
392	Noneducational Community-Based Support	\$ 1,044	\$ 1,044	\$ -	\$ -	\$ -	\$ -	\$ 1,044
397	Advanced Placement Incentives	\$ 18,450	\$ -	\$ -	\$ -	\$ 18,450	\$ -	\$ 18,450
404	Student Success Initiative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
429	Read to Succeed	\$ 225	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ 225
SPECIAL REVENUE (LOCAL PROGRAMS)								
498	Laura Ellison Child Development Center	\$ 674,475	\$ 595,000	\$ 1,850	\$ 13,000	\$ 54,625	\$ 10,000	\$ 674,475
TOTAL		\$ 7,720,324	\$ 6,378,157	\$ 698,068	\$ 337,297	\$ 236,802	\$ 70,000	\$ 7,720,324



Frisco Independent School District

FINANCIAL SECTION



MAJOR GOVENMENTAL FUNDS

Fund 199—General Operating Fund: This classification must be used to account for funds in which the local governing designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements.

Fund 240—Child Nutrition Fund: This classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). This fund may have a fund balance not to exceed three months of food service operations, and such balances are to used exclusively for allowable child nutrition program purposes.

Fund 599—Debt Service Fund: A debt service fund is a governmental, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

Fund 699—Capital Projects Fund: A capital projects fund is a governmental fund that must be used to account, on a project basis, for projects financed by the proceeds from bond issues, or for capital projects otherwise mandated to be accounted for in this fund.

FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVENMENTAL FUNDS
Fiscal Year 2015 Major Funds

	Fund 199	Fund 240	Fund 599	Fund 699	Total Major
	General Fund	Food Service	Debt Service	Capital Projects	Funds
Code REVENUES					
5700 Total Local and Intermediate Sources	\$ 243,670,000	\$ 15,537,700	\$ 89,207,000	\$ 18,000,000	\$ 366,414,700
5800 State Program Revenues	146,298,000	78,000	-	50,000	146,426,000
5900 Federal Program Revenues	1,000,000	4,231,000	-	-	5,231,000
5020 Total Revenues	\$ 390,968,000	\$ 19,846,700	\$ 89,207,000	\$ 18,050,000	\$ 518,071,700
EXPENDITURES					
0011 Instruction	\$ 235,922,000	\$ -	\$ -	\$ -	\$ 235,922,000
0012 Instructional Resources and Media Services	6,114,000	-	-	-	6,114,000
0013 Curriculum and Instructional Staff Development	8,744,000	-	-	-	8,744,000
0021 Instructional Leadership	5,467,000	-	-	-	5,467,000
0023 School Leadership	24,325,000	-	-	-	24,325,000
0031 Guidance, Counseling, and Evaluation Services	12,275,000	-	-	-	12,275,000
0032 Social Work Services	378,000	-	-	-	378,000
0033 Health Services	4,501,000	-	-	-	4,501,000
0034 Pupil Transportation	8,760,000	-	-	-	8,760,000
0035 Food Services	-	19,095,200	-	-	19,095,200
0036 Extracurricular Activities	13,381,000	-	-	-	13,381,000
0041 General Administration	5,898,000	-	-	-	5,898,000
0051 Facilities Maintenance and Operations	32,769,000	751,500	-	-	33,520,500
0052 Security and Monitoring Services	2,898,000	-	-	-	2,898,000
0053 Data Processing Services	6,391,000	-	-	-	6,391,000
0061 Community Services	907,000	-	-	-	907,000
Debt Service					
0071 Debt Service-Principal on Long Term Debt	-	-	25,545,000	-	25,545,000
0072 Debt Service-Interest on Long Term Debt	-	-	72,600,000	-	72,600,000
0073 Debt Service-Bond Issuance Cost and Fees	-	-	900,000	-	900,000
Capital Outlay					
0081 Facilities Acquisition and Construction	-	-	-	279,000,000	279,000,000
Intergovernmental					
0091 Contracted Instructional Services Between Schools	1,300,000	-	-	-	1,300,000
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-	-
0095 Payments to Juvenile Justice Alternative Ed. Prog.	140,000	-	-	-	140,000
0097 Payments to Tax Increment Fund	17,750,000	-	-	-	17,750,000
0099 Other Intergovernmental Charges	2,000,000	-	-	-	2,000,000
6030 Total Expenditures	\$ 389,920,000	\$ 19,846,700	\$ 99,045,000	\$ 279,000,000	\$ 787,811,700
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,048,000	\$ -	\$ (9,838,000)	\$ (260,950,000)	\$ (269,740,000)
OTHER FINANCING SOURCES (USES)					
7911 Capital Related Debt Issued (Regular Bonds)	\$ -	\$ -	\$ 150,000,000	\$ 240,000,000	\$ 390,000,000
7912 Sale of Real and Personal Property	-	-	-	-	-
7915 Transfers In	-	-	15,950,000	-	15,950,000
7916 Premium of Discount on Issuance of Bonds	-	-	15,500,000	-	15,500,000
7949 Other Resources	-	-	-	-	-
8911 Transfers Out (Use)	-	-	-	(14,450,000)	(14,450,000)
8949 Other (Uses)	-	-	(150,000,000)	-	(150,000,000)
7080 Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 31,450,000	\$ 225,550,000	\$ 257,000,000
1200 Net Change in Fund Balances	\$ 1,048,000	\$ -	\$ 21,612,000	\$ (35,400,000)	\$ (12,740,000)
0100 Fund Balance-July 1 (Beginning)	80,875,617	3,460,262	77,423,509	91,636,637	253,396,025
3000 Fund Balance-June 30 (Ending)	\$ 81,923,617	\$ 3,460,262	\$ 99,035,509	\$ 56,236,637	\$ 240,656,025

Fund 199 – General Fund

Revenue

Revenue for the General Fund is available from three primary sources: Local Funds, State Funds, and Federal Funds. The following assumptions are made in projecting revenue for Fiscal Year 2015:

- Student enrollment will increase to approximately 49,700, and increase of approximately 3,650 students or 7.9%.
- Taxable values will increase to approximately \$20.3B, an increase from the certified values of Fiscal Year 2014 of approximately \$2.3B of 12.76%.
- Prior year tax collections plus penalties and interest will remain relatively constant when compared to previous collections.
- Ag valued property rollback collections will be approximately equal to previous years.
- Other Local Revenue collections will remain approximately the same as prior years.
- Revenues from the “flow-through” accounts (TIF and TRS On-Behalf) will be offset by equivalent expenditures, resulting in a “net zero” effect to operating capital.
- Revenues from the Medicaid Reimbursement Program (School Health and Related Services) will increase with additional students and program expansion.

Local Funds

Local Funds are generated through property tax collections and other local sources.

Property tax collections for the General Fund are based on the taxable value of the property divided by \$100 and multiplied by the District maintenance and operating tax rate of \$1.04. Various exemptions may be applied to the appraised value yielding the taxable value of the property. These include homestead, over 65, disabled person, disabled veteran and disabled veteran homestead exemptions. The average market value of a home in Frisco ISD is \$296,660 after the exemptions are applied the average taxable value is \$279,160. The District also collects taxes levied in previous years in the form of delinquent collections to which penalties and interest apply. With the combination of current year and delinquent collections the District typically collects in excess of 100% of the current year levy. The following details summarize local tax collections for Fiscal Year 2014:

• Current Year Collections	\$196,199,000
• Prior Year Collections	\$782,000
• Penalties and Interest	\$709,000
• Ag Value Rollback	\$2,930,000
• Rollback Penalties and Interest	\$302,000
• Special Fund	\$91,000
• Vehicle Inventory Tax	<u>\$55,000</u>
• Total	\$201,068,000

Budget estimates for Fiscal Year 2015 assumes an increase in taxable values of approximately \$2.3B which will result in projected tax revenue (including prior year collections, penalties and interest, and rollback collections) of approximately \$220,920,000.

Other local revenue is generated from a variety of sources. The majority of these funds come from gate receipts for extracurricular activities such as football, basketball, and other sports. In addition to these

funds the district has revenue generating contracts with various outside organizations for rental of school facilities and cell tower sites. The District typically budgets approximately \$5,000,000 in other local revenue per year. The following information is the detail of the approximate collections for Fiscal Year 2014:

• Extracurricular/Co-curricular	\$2,136,000
• After School Program Contracts	\$1,500,000
• Rental Fees	\$805,000
• Tuition and Fees	\$368,000
• Insurance Recovery	\$255,000
• Cell Tower Site Rental	<u>\$92,000</u>
• Total	\$5,156,000

Budget planning for Fiscal Year 2015 assumes that the local revenue collections will remain relatively stable and yield approximately \$5,000,000 of General Fund revenue.

The revenue estimates in the General Fund will include monies allocated to “flow through” accounts for the TRS On-Behalf payments made by the State of Texas as its retirement benefit contribution to the Teacher Retirement System for the employees of Frisco ISD. The revenue reflects the annual payment made by the State with an equal amount disbursed through the payroll system. Additionally, the proceeds of tax collections within the Tax Increment Refinancing Zone #1 are recorded as revenues in the General Fund with an equal amount recorded as expenditures. These two accounts result in a “net zero” effect on the General Fund budget. The total amount estimated as revenue in the Fiscal Year 2015 budget is \$29,750,000 for these two accounts.

State Funds

The State revenue projections are based primarily on estimated student enrollments and attendance rates, and estimated tax collections. Through the use of the State approved revenue estimating template we are able to input our estimated ADA (Average Daily Attendance) and our estimated tax collections to determine the projected State revenues in both the Available School Fund and the Foundation School Program. The Available School Fund is allocated on a per capita basis and is distributed to the District throughout the year. The Foundation School Program is based on legislative allocations using various formula and target revenue based calculations and is distributed to the District on the following basis:

- 45% paid in September
- 35% paid in October
- 20% paid in August

Assumptions related to tax collections are discussed in the section preceding this discussion. For Fiscal Year 2015 we are assuming an ADA of approximately 47,809 which is based on an expected student enrollment of 49,288 eligible students and an attendance rate of 97%. These assumptions yield the following revenue estimates for Fiscal Year 2015:

• Available School Fund	\$11,530,278
• Foundation School Program	\$122,767,609

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA. "LPE" data is not on this report.

SB 1: 12-13 : 16-18

Release 5

5/22/2014

2014-15 Summary of Finances

FRISCO ISD

043-905

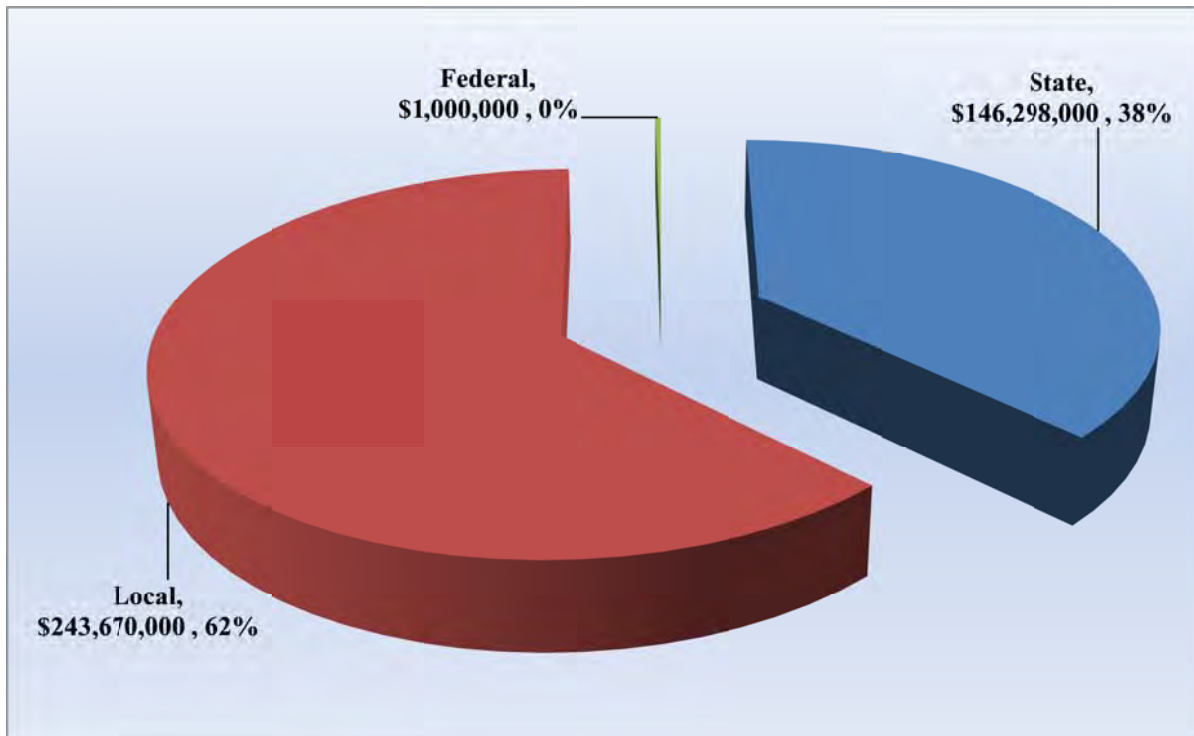
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	47,809.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	44,846.890
3.	Special Education FTEs (Link to Detail Report)	1,245.420
4.	Career & Technology FTEs	1,716.690
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	12,827.000
7.	Weighted ADA (WADA) (Link to Detail Report)	55,422.365
8.	Prior Year Refined ADA	44,691.000
9.	Texas School for the Blind and Visually Impaired ADA	0.000
10.	Texas School for the Deaf ADA	0.000
Staff		
11.	Full-time Staff (not MSS)	1,962
12.	Part-time Staff (not MSS)	318
Property Values		
13.	2014 (current tax year) Locally Certified Property Value	Not Needed
14.	2013 (prior tax year) State Certified Property Value ("T2" value)	18,044,492,794
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.3200
16.	2014 (current tax year) Compressed M&O Tax Rate	0.8800
17.	Average Tax Collection Rate	Not Needed
18.	2014-15 (current tax year) M&O Tax Rate	1.0400
19.	2014-15 (current year) M&O Tax Collections (Link to Detail Report)	\$217,294,528
20.	2014-15 (current year) I&S Tax Collections	\$108,800,000
21.	2014-15 Total Tax Collections	\$326,094,528
22.	2014-15 (current year) Total Tax Levy	\$283,239,962
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$4,718
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,409
25.	Cost of Education Index (CEI)	1.090
26.	Adjusted CEI	1.090
27.	Per Capita Rate	\$258.000

Tier I Allotments			
	Program Intent Codes - Allotments		
28.	11-Regular Program Allotment		\$211,587,627
29.	23-Special Education Adjusted Allotment (Spend 52%)		\$22,519,458
30.	22-Career & Technology Allotment (Spend 58%)		\$10,934,114
31.	21-Gifted & Talented Adjusted Allotment (Spend 55%)		\$1,345,377
32.	24-Comp Ed Allotment (Spend 52%) (no Detail Report included)		\$6,119,972
33.	25-Bilingual Education Allotment (Spend 52%)		\$890,791
34.	11-Public Education Grant		\$0
35.	99-New Instructional Facilities Allotment (NIFA)		\$0
36.	99-Transportation Allotment (no Detail Report included)		\$2,279,569
37.	31-High School Allotment		\$3,527,425
38.	Total Cost of Tier I	(Link to Tier I Detail Report)	\$259,204,333
39.	Less: Local Fund Assignment		\$158,791,537
40.	State Share of Tier I		\$100,412,796
41.	Per Capita Distribution from the Available School Fund (ASF)		\$11,530,278
Foundation School Program (FSP) State Funding			
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)		\$100,412,796
43.	Tier II State Aid	(Link to Tier II Detail Report)	\$11,282,419
44.	Other Programs	(Link to Detail Report)	\$22,602,671
45.	Less: Total Available School Fund (\$258 * Prior Year ADA)		(\$11,530,278)
46.	Total FSP Operating Fund		\$122,767,609
State Aid by Funding Source			
	Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund		\$122,767,609
48.	199/5811 - Available School Fund		\$11,530,278
49.	599/5829 - Existing Debt Allotment (EDA)	(Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	(Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	(See Link Above)	\$0
52.	TOTAL 2014-15 FSP/ASF STATE AID		\$134,297,887
	FSP Allocations and Adjustments Report	(Link to Detail Report)	
ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
	M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)		\$134,297,887
	M&O Rev From Local Taxes (net of recapture and up to compressed rate)		\$183,864,601
	M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)		\$12,536,223
	M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)		\$20,519,049
	Additional M&O Rev Resulting From ASATR Credit Against Recapture		\$0
	2014-15 TOTAL STATE/LOCAL M&O REVENUE		\$351,217,759
	Less: Credit Balance Due State (See Foundation School Fund balance above)		\$0
	2014-15 NET TOTAL STATE/LOCAL M&O REVENUE		\$351,217,759
SUMMARY OF TOTAL CHAPTER 41 RECAPTURE:			
	Recapture at the \$504000 Level		\$0
	Recapture at the \$319500 Level		\$374,656
	Total 2014-15 Recapture		\$374,656
	Less: ASATR Credit Against Recapture		\$0
	Total 2014-15 Recapture Payments To TEA		\$374,656

Federal Funds

The Federal Funds portion of the District's revenue estimates comes almost entirely from participation in the SHARS (School Health and Related Services) program for reimbursement of Medicaid related services provided to students with special needs that qualify for these services. The Fiscal Year 2015 budget assumes that growth in this population of students will be approximately proportionate to the growth in the general population. Our budget estimates for this revenue in Fiscal Year 2015 is \$1,000,000.

The total revenue estimates for the General Fund in Fiscal Year 2015 is approximately \$390,968,000.



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Expenditures

The following assumptions were made in relation to the development of the 2014-15 General Operating Expenditure Budget:

- The student enrollment will increase by approximately 3,600 students requiring additional personnel allocations.
- The District will open the 5 new campuses (1 High School and 4 Elementary Schools) scheduled to open in August 2014, requiring additional personnel and operational costs.
- Programmatic needs related to state testing and remediation will continue to be addressed.
- Existing curricular programs will continue to be funded at equitable levels to ensure maintenance of instructional programming.
- Extracurricular/Co-curricular costs will increase due to increased student enrollments.
- Facility maintenance and operation costs will increase due to aging buildings and increased costs of utilities.
- Increased costs of support services will reflect student enrollment increases.
- Overall budget increases will reflect increases in student enrollment.

By applying our recently developed staffing standards and carefully reviewing personnel requests we were able to make appropriate personnel allocations to address the increased student population. Careful planning and scrutiny yielded an authorized increase in personnel units of 550.0 FTE's in various capacities. The total cost of these new positions is approximately \$23,600,000. In addition to new personnel authorization this budget includes a 3% salary increase for returning employees. The cost of this salary increase will be approximately \$7,400,000. The total additional costs related to personnel will be approximately \$31,000,000.

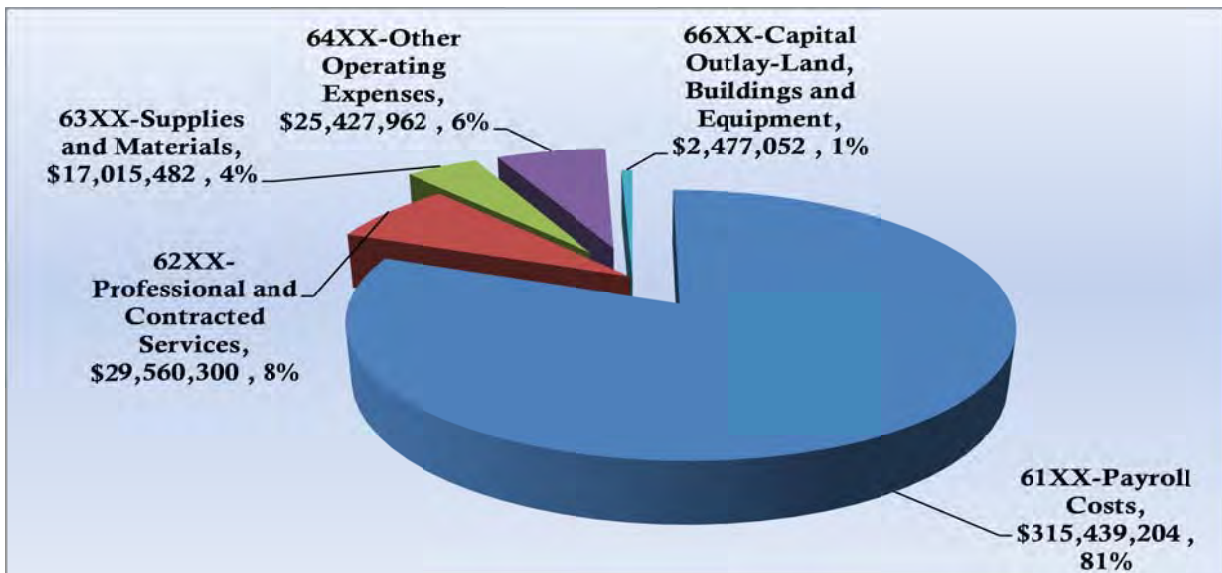
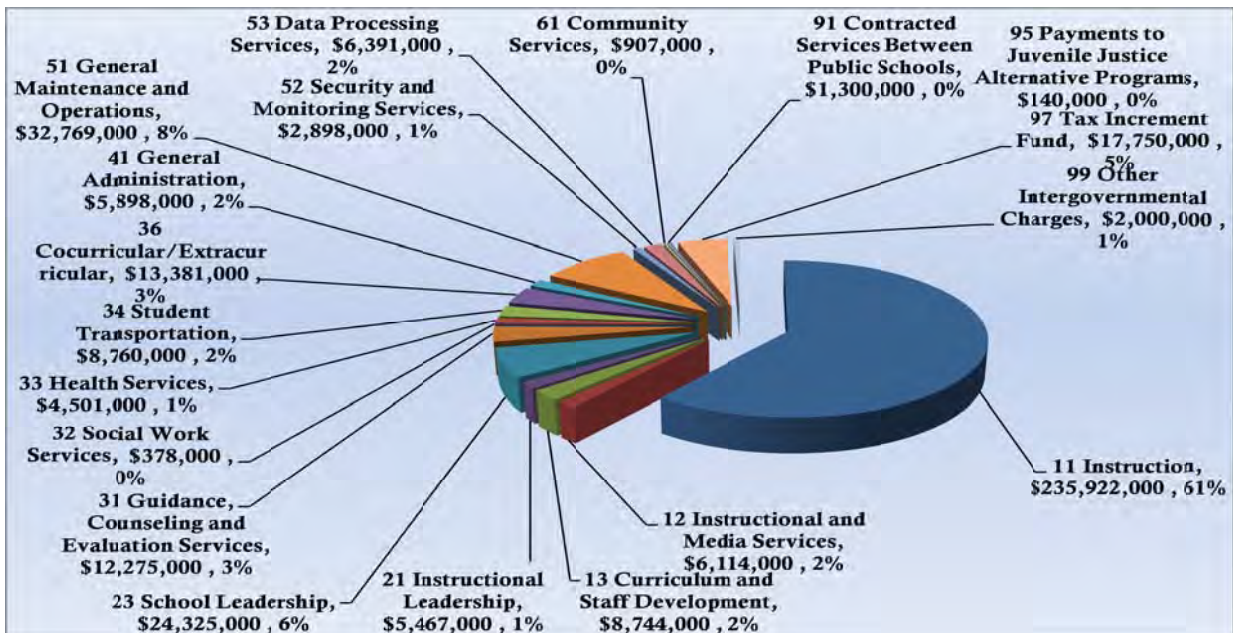
Operational cost increases are distributed throughout the budget to the various programs and departments for increased supplies and materials, contracted services (including utilities), and other operating, with the primary emphasis on student services, at a cost of \$6,200,000.

The total increase in the 2014-15 General Operating Budget from the 2013-14 General Operating Budget is \$45,630,400, 68.18% of which is in personnel costs.

2014-15 Projected Budget Summary by Function Code

Function	2013-14 Adopted	2014-15 Projected
11 Instruction	\$ 206,924,300	\$ 235,922,000
12 Instructional and Media Services	\$ 5,383,600	\$ 6,114,000
13 Curriculum and Staff Development	\$ 7,971,200	\$ 8,744,000
21 Instructional Leadership	\$ 4,562,400	\$ 5,467,000
23 School Leadership	\$ 21,389,700	\$ 24,325,000
31 Guidance, Counseling and Evaluation Services	\$ 10,524,200	\$ 12,275,000
32 Social Work Services	\$ 363,100	\$ 378,000
33 Health Services	\$ 3,783,500	\$ 4,501,000
34 Student Transportation	\$ 7,595,200	\$ 8,760,000

36	Cocurricular/Extracurricular	\$ 13,371,100	\$ 13,381,000
41	General Administration	\$ 5,817,200	\$ 5,898,000
51	General Maintenance and Operations	\$ 29,440,200	\$ 32,769,000
52	Security and Monitoring Services	\$ 2,573,100	\$ 2,898,000
53	Data Processing Services	\$ 5,666,700	\$ 6,391,000
61	Community Services	\$ 784,100	\$ 907,000
91	Contracted Services Between Public Schools	\$ 1,300,000	\$ 1,300,000
95	Payments to Juvenile Justice Alternative Programs	\$ 140,000	\$ 140,000
97	Tax Increment Fund	\$ 15,000,000	\$ 17,750,000
99	Other Intergovernmental Charges	\$ 1,700,000	\$ 2,000,000
		\$	
	TOTAL (13.25% Increase)	344,289,600	\$ 389,920,000



**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVENMENTAL FUNDS
FUND 199-GENERAL FUND**

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ 178,255,901	\$ 188,533,704	\$ 205,965,414	\$ 219,942,600
5800	State Program Revenues	109,691,046	115,067,705	128,133,012	130,548,682
5900	Federal Program Revenues	180	20,083	516,970	589,595
5020	Total Revenues	\$ 287,947,127	\$ 303,621,492	\$ 334,615,396	\$ 351,080,877
EXPENDITURES					
0011	Instruction	\$ 176,677,399	\$ 168,518,083	\$ 191,405,152	\$ 203,110,371
0012	Instructional Resources and Media Services	5,045,630	4,308,386	5,055,880	5,248,778
0013	Curriculum and Instructional Staff Development	3,946,300	5,341,688	6,396,883	7,056,987
0021	Instructional Leadership	3,884,235	3,186,901	4,463,681	4,603,651
0023	School Leadership	19,106,599	17,926,627	21,944,605	21,232,084
0031	Guidance, Counseling, and Evaluation Services	8,905,502	8,857,420	10,026,534	10,270,206
0032	Social Work Services	309,809	292,395	343,427	360,091
0033	Health Services	3,559,167	3,327,201	3,727,782	3,838,845
0034	Pupil Transportation	7,529,367	7,454,070	8,124,128	8,705,654
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	9,197,309	9,463,863	10,342,279	10,650,556
0041	General Administration	6,336,772	4,861,632	5,705,645	5,676,617
0051	Facilities Maintenance and Operations	18,061,698	24,042,986	27,141,594	28,222,845
0052	Security and Monitoring Services	1,768,526	1,923,659	1,865,957	2,506,596
0053	Data Processing Services	2,051,738	3,309,326	5,146,610	5,296,012
0061	Community Services	770,522	716,787	761,890	798,481
	Debt Service				
0071	Debt Service-Principal on Long Term Debt	-	-	-	-
0072	Debt Service-Interest on Long Term Debt	-	-	-	-
0073	Debt Service-Bond Issuance Cost and Fees	-	-	-	-
	Capital Outlay				
0081	Facilities Acquisition and Construction	-	-	-	-
Intergovernmental					
0091	Contracted Instructional Services Between Schools	3,004,389	1,582,625	1,785,899	1,004,896
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
0095	Payments to Juvenile Justice Alternative Ed. Prog.	90,309	60,791	44,573	23,499
0097	Payments to Tax Increment Fund	12,475,699	15,300,909	16,558,936	17,605,466
0099	Other Intrergovernmental Charges	1,637,072	1,658,054	1,801,088	1,924,946
6030	Total Expenditures	\$ 284,358,042	\$ 282,133,403	\$ 322,642,543	\$ 338,136,581
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 3,589,085	\$ 21,488,089	\$ 11,972,853	\$ 12,944,296
OTHER FINANCING SOURCES (USES)					
7911	Capital Related Debt Issued (Regular Bonds)	\$ -	\$ -	\$ -	\$ -
7912	Sale of Real and Personal Property	13,057	2,412	988	-
7915	Transfers In	43,895	-	523,303	-
7916	Premium of Discount on Issuance of Bonds	-	-	-	-
7949	Other Resources	-	-	-	-
8911	Transfers Out (Use)	(4,190,460)	(4,295,877)	(96,361)	(17,000)
8949	Other (Uses)	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ (4,133,508)	\$ (4,293,465)	\$ 427,930	\$ (17,000)
1200	Net Change in Fund Balances	\$ (544,423)	\$ 17,194,624	\$ 12,400,783	\$ 12,927,296
0100	Fund Balance-July 1 (Beginning)	\$ 46,338,233	\$ 43,070,395	\$ 60,265,019	\$ 72,665,802
1300	Prior Period Adjustment	(2,723,415)	-	-	-
3000	Fund Balance-June 30 (Ending)	\$ 43,070,395	\$ 60,265,019	\$ 72,665,802	\$ 85,593,098

**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVENMENTAL FUNDS
FUND 199-GENERAL FUND (Continued)**

Code	REVENUES	FY 2015	FY 2016	FY 2017	Fy 2018
5700	Total Local and Intermediate Sources	\$ 243,670,000	\$ 257,443,087	\$ 304,557,271	\$ 305,514,689
5800	State Program Revenues	146,298,000	154,595,007	160,467,764	127,805,711
5900	Federal Program Revenues	1,000,000	1,057,653	1,193,520	1,112,147
5020	Total Revenues	\$ 390,968,000	\$ 413,145,748	\$ 466,218,555	\$ 434,432,547
EXPENDITURES					
0011	Instruction	\$ 235,922,000	\$ 258,055,258	\$ 269,515,299	\$ 292,485,010
0012	Instructional Resources and Media Services	6,114,000	6,687,591	6,984,582	7,579,850
0013	Curriculum and Instructional Staff Development	8,744,000	9,564,327	9,989,072	10,840,400
0021	Instructional Leadership	5,467,000	5,979,892	6,245,455	6,777,730
0023	School Leadership	24,325,000	26,607,074	27,788,674	30,156,992
0031	Guidance, Counseling, and Evaluation Services	12,275,000	13,426,591	14,022,856	15,217,968
0032	Social Work Services	378,000	413,462	431,824	468,627
0033	Health Services	4,501,000	4,923,266	5,141,904	5,580,128
0034	Pupil Transportation	8,760,000	9,581,828	10,007,350	10,860,236
0035	Food Services				
0036	Extracurricular Activities	13,381,000	14,636,352	15,286,341	16,589,135
0041	General Administration	5,898,000	6,451,327	6,737,825	7,312,063
0051	Facilities Maintenance and Operations	32,769,000	35,843,257	37,435,029	40,625,466
0052	Security and Monitoring Services	2,898,000	3,169,879	3,310,651	3,592,804
0053	Data Processing Services	6,391,000	6,990,578	7,301,024	7,923,261
0061	Community Services	907,000	992,091	1,036,149	1,124,456
	Debt Service				
0071	Debt Service-Principal on Long Term Debt	-	-	-	-
0072	Debt Service-Interest on Long Term Debt	-	-	-	-
0073	Debt Service-Bond Issuance Cost and Fees	-	-	-	-
	Capital Outlay				
0081	Facilities Acquisition and Construction	-	-	-	-
	Intergovernmental				
0091	Contracted Instructional Services Between Schools	1,300,000	1,300,000	1,300,000	1,300,000
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
0095	Payments to Juvenile Justice Alternative Ed. Prog.	140,000	140,000	140,000	140,000
0097	Payments to Tax Increment Fund	17,750,000	17,750,000	17,750,000	17,750,000
0099	Other Intergovernmental Charges	2,000,000	2,000,000	2,000,000	2,000,000
6030	Total Expenditures	\$ 389,920,000	\$ 424,512,774	\$ 442,424,036	\$ 478,324,127
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,048,000	\$ (11,367,026)	\$ 23,794,519	\$ (43,891,580)
OTHER FINANCING SOURCES (USES)					
7911	Capital Related Debt Issued (Regular Bonds)	\$ -	\$ -	\$ -	\$ -
7912	Sale of Real and Personal Property	-	-	-	-
7915	Transfers In	-	-	-	-
7916	Premium of Discount on Issuance of Bonds	-	-	-	-
7949	Other Resources	-	-	-	-
8911	Transfers Out (Use)	(13,000)	(15,000)	(15,000)	(17,000)
8949	Other (Uses)	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in Fund Balances	\$ 1,048,000	\$ (11,367,026)	\$ 23,794,519	\$ (43,891,580)
0100	Fund Balance-July 1 (Beginning)	\$ 85,593,098	\$ 86,641,098	\$ 75,274,072	\$ 99,068,591
1300	Prior Period Adjustment	-	-	-	-
3000	Fund Balance-June 30 (Ending)	\$ 86,641,098	\$ 75,274,072	\$ 99,068,591	\$ 55,177,011

Fund 240-Child Nutrition Fund

Revenue

Most of the revenue supporting this fund is locally generated through payments for breakfasts and lunches by the students and staff. We expect an increase in local revenue of approximately \$1,465,000. This is an approximate increase 7.97%, which can be attributed to increased student populations and participation rates.

Additional revenue comes from the Federal Free and Reduced Breakfast and Lunch Programs, which is projected to yield approximately \$4,231,000 during Fiscal Year 15. We assume (for planning purposes) that this population of students will increase proportionately to the increase in the general student population.

State funds make up the final portion of our projected revenue for the Child Nutrition fund. These funds are projected at 78,000 or approximately 0.39% of the total funds available to the Child Nutrition fund.

Our combined estimate for the Child Nutrition Fund in Fiscal Year 15 is \$19,486,700 which is approximately 7.97% more than in Fiscal Year 14. These additional funds will be used to serve approximately 3,600 new students.

Expenditures

Funds are expended in the Child Nutrition Fund in two major categories: Food Services and General Maintenance and Operations.

The Food Services component of this fund's expenditures is \$19,095,000, representing 96.21% of the total budget. Key components of these expenditures are supplies and materials, salaries, and contracted services.

The General Maintenance and Operations costs within the Child Nutrition Fund are associated with utilities and support services. The budget for this component is \$751,500 or 3.79% of the total budget.

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**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVENMENTAL FUNDS
FUND 240-NATIONAL BREAKFAST AND LUNCH PROGRAM**

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ 12,377,384	\$ 13,080,451	\$ 13,358,810	\$ 14,495,707
5800	State Program Revenues	57,302	60,706	61,000	400,554
5900	Federal Program Revenues	2,815,742	3,286,201	3,379,503	4,062,009
5020	Total Revenues	\$15,250,428	\$16,427,358	\$16,799,313	\$18,958,270
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
0035	Food Services	15,105,284	15,090,635	16,044,600	18,069,498
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	284,376	631,252	680,000	\$ 675,411
0053	Data Processing Services	-	-	-	-
0061	Community Services	86,345	103,423	51,022	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	-	-	-	-
6030	Total Expenditures	\$15,476,005	\$15,825,310	\$16,775,622	\$18,744,909
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (225,577)	\$ 602,048	\$ 23,691	\$ 213,361
	OTHER FINANCING SOURCES (USES):				
8911	Transfers Out (Use)	\$ -	\$ -	\$ (15,000)	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (15,000)	\$ -
1200	Net Change in fund Balance	\$ (225,577)	\$ 602,048	\$ 8,691	\$ 213,361
0100	Fund Balance-July 1 (Beginning)	2,831,739	2,606,162	3,208,210	3,246,901
3000	Fund Balance - June 30 (Ending)	\$ 2,606,162	\$ 3,208,210	\$ 3,216,901	\$ 3,460,262

**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS
FUND 240-NATIONAL BREAKFAST AND LUNCH PROGRAM (Continued)**

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ 15,537,700	\$ 16,703,028	\$ 17,872,239	\$ 19,033,935
5800	State Program Revenues	78,000	83,850	89,720	95,551
5900	Federal Program Revenues	4,231,000	4,548,325	4,866,708	5,183,044
5020	Total Revenues	\$ 19,846,700	\$ 21,335,203	\$ 22,828,667	\$ 24,312,530
	EXPENDITURES				
0011	Instruction	\$ -	-	-	-
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
0035	Food Services	18,985,800	20,409,735	21,838,416	23,257,914
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	751,500	774,045	797,266	821,184
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	-	-	-	-
6030	Total Expenditures	\$ 19,737,300	\$ 21,183,780	\$ 22,635,683	\$ 24,079,098
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 109,400	\$ 151,423	\$ 192,984	\$ 233,432
	OTHER FINANCING SOURCES (USES):				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ 109,400	\$ 151,423	\$ 192,984	\$ 233,432
0100	Fund Balance-July 1 (Beginning)	3,460,262	3,569,662	3,721,085	3,914,069
3000	Fund Balance - June 30 (Ending)	\$ 3,569,662	\$ 3,721,085	\$ 3,914,069	\$ 4,147,501

Fund 599-Debt Service Fund

Revenue

The Debt Service Fund is the fund from which we pay our bonded debt obligations. All funds collected for this fund are used solely for this purpose. Revenues are generated through the collection of Interest and Sinking Taxes based on assessed property values and paid as a portion of the District's tax collections. The Interest and Sinking (I&S) rate for Fiscal Year 15 is \$0.42 per one hundred dollars of assessed value. This rate applied to the District's assessed taxable value of \$20,346,951,000 should yield the District's estimated collections of \$85,457,000 in current year taxes. In addition, the District projects collections of \$3,750,000 of taxes collected from properties associated with the 65 and Older Exemption (Frozen Values).

The District participates in a Tax Increment Reinvestment Zone (TIRZ) with the City of Frisco which, through contractual agreement yields available Interest and Sinking funds that are applied to the District's debt obligations. The District is estimating receipt of approximately \$13,250,000 in revenue from this source. Tax compression affected the collections for the TIRZ in the same manner as other property tax collections within the District. As a result, the State has provided for this loss of revenue with Additional State Aid for Tax Reduction (ASATR) payments related to the TIRZ. Historically, this payment has been approximately \$2,700,000 which is utilized to pay towards our debt service obligation.

The total revenue realized from all sources with a tax rate of \$0.42 is \$105,157,000.

In order to meet the Fiscal Year 15 debt obligation with the projected funding from tax collections and the TIRZ the District will need to pledge approximately \$3,643,000 of available Fund Balance. The funds are generated through prior year tax collections, penalties, and interest payments that yield total tax collections within this fund that go beyond funds necessary to meet current debt obligations.

The combined revenues, from all sources, meet our 2014-15 debt obligation of \$108,000,000.

Expenditures

The Districts combined payment of principal and interest on all outstanding bonds is estimated at \$108,800,000. This is impacted by the projected sale of approximately \$310,000,000 in new construction bonds during Fiscal Year 2015.

FRISCO ISD CURRENT TOTAL DEBT OBLIGATION FISCAL YEAR 2014

Fiscal Year	FY Ending 6/30		
Ending	Principal	Interest	Annual Debt Service
2015	28,407,369	71,085,199.63	99,492,568.63
2016	33,165,766	69,998,341.00	103,164,107.00
2017	36,278,068	68,585,797.00	104,863,865.00
2018	39,261,144	65,260,705.00	104,521,849.00
2019	41,829,001	63,612,264.00	105,441,265.00
2020	42,221,260	62,751,719.00	104,972,979.00
2021	43,371,393	62,033,598.70	105,404,991.70
2022	45,126,761	60,173,650.60	105,300,411.60
2023	47,031,545	58,178,339.65	105,209,884.65
2024	46,696,610	59,263,327.05	105,959,937.05
2025	44,908,181	61,562,292.80	106,470,473.80
2026	48,623,624	57,609,617.25	106,233,241.25
2027	47,885,908	59,046,747.70	106,932,655.70
2028	48,388,970	57,040,218.30	105,429,188.30
2029	50,181,256	56,494,021.80	106,675,277.80
2030	52,029,104	54,477,284.95	106,506,388.95
2031	60,996,293	43,749,243.30	104,745,536.30
2032	57,499,575	48,485,077.00	105,984,652.00
2033	60,832,690	44,932,046.00	105,764,736.00
2034	51,346,345	56,229,973.80	107,576,318.80
2035	53,356,097	54,071,725.00	107,427,822.00
2036	76,600,258	27,503,395.00	104,103,653.00
2037	73,842,848	30,920,695.00	104,763,543.00
2038	71,368,505	23,053,980.00	94,422,485.00
2039	77,230,000	15,053,229.00	92,283,229.00
2040	79,095,000	11,463,044.00	90,558,044.00
2041	80,985,000	7,804,174.00	88,789,174.00
2042	82,980,000	4,099,175.00	87,079,175.00
2043	35,980,000	1,616,263.00	37,596,263.00
2044	18,310,000	609,181.00	18,919,181.00
2045	5,905,000	118,100.00	6,023,100.00
	\$ 1,581,733,571.00	\$ 1,356,882,425.53	\$ 2,938,615,996.53

**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVENMENTAL FUNDS
FUND 599-DEBT SERVICE FUND**

Code	REVENUES	FY 2011	FY 2012	Fy 2013	Fy 2014	Coc
5700	Total Local and Intermediate Sources	\$ 62,254,193	\$ 72,765,044	\$ 73,302,769	\$ 80,663,484	570
5800	State Program Revenues	-	-	-	-	580
5900	Federal Program Revenues	-	-	-	-	590
5020	Total Revenues	\$ 62,254,193	\$ 72,765,044	\$ 73,302,769	\$ 80,663,484	502
EXPENDITURES						
0011	Instruction	\$ -	\$ -	\$ -	\$ -	001
0012	Instructional Resources and Media Services	-	-	-	-	001
0013	Curriculum and Instructional Staff Development	-	-	-	-	001
0021	Instructional Leadership	-	-	-	-	002
0023	School Leadership	-	-	-	-	002
0031	Guidance, Counseling, and Evaluation Services	-	-	-	-	003
0032	Social Work Services	-	-	-	-	003
0033	Health Services	-	-	-	-	003
0034	Pupil Transportation	-	-	-	-	003
0035	Food Services	-	-	-	-	003
0036	Extracurricular Activities	-	-	-	-	003
0041	General Administration	-	-	-	-	004
0051	Facilities Maintenance and Operations	-	-	-	-	005
0052	Security and Monitoring Services	-	-	-	-	005
0053	Data Processing Services	-	-	-	-	005
0061	Community Services	\$ -	\$ -	\$ -	\$ -	006
Debt Service						
0071	Debt Service-Principal on Long Term Debt	\$ 20,672,773	\$ 18,376,134	\$ 20,579,605	\$ 28,385,000	007
0072	Debt Service-Interest on Long Term Debt	55,877,774	60,861,887	62,655,429	60,776,251	007
0073	Debt Service-Bond Issuance Cost and Fees	\$ 351,800	\$ 555,641	\$ 889,651	\$ 86,385	007
Capital Outlay						
0081	Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	008
Intergovernmental						
0091	Contracted Instructional Services Between Schools	\$ -	\$ -	\$ -	\$ -	009
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-	009
0095	Payments to Juvenile Justice Alternative Ed. Prog.	-	-	-	-	009
0097	Payments to Tax Increment Fund	-	-	-	-	009
0099	Other Intrergovernmental Charges	-	-	-	\$ -	009
6030	Total Expenditures	\$ 76,902,347	\$ 79,793,662	\$ 84,124,686	\$ 89,247,636	603
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (14,648,154)	\$ (7,028,618)	\$ (10,821,917)	\$ (8,584,152)	110
OTHER FINANCING SOURCES (USES)						
7911	Capital Related Debt Issued (Regular Bonds)	\$ 69,866,260	\$ 97,610,357	\$ 142,001,992	\$ 4,825,000	791
7912	Sale of Real and Personal Property	-	-	-	-	791
7915	Transfers In	-	8,945,840	13,044,174	14,494,144	791
7916	Premium of Discount on Issuance of Bonds	12,253,902	11,084,272	26,372,449	368,157	791
7949	Other Resources	-	-	-	-	794
8911	Transfers Out (Use)	8,328,166	-	-	-	891
8949	Other (Uses)	(79,846,745)	(103,431,052)	(169,710,776)	(5,155,000)	894
7080	Total Other Financing Sources (Uses)	\$ 10,601,583	\$ 14,209,417	\$ 11,707,839	\$ 14,532,301	708
1200	Net Change in Fund Balances	\$ (4,046,571)	\$ 7,180,799	\$ 885,923	\$ 5,948,149	120
0100	Fund Balance-July 1 (Beginning)	67,245,565	63,198,994	70,379,793	71,265,716	010
3000	Fund Balance-June 30 (Ending)	\$ 63,198,994	\$ 70,379,793	\$ 71,265,716	\$ 77,213,865	300

**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND B
FUND 599-DEBT SERVICE FUND (Continued)**

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ 89,207,000	\$ 105,136,821	\$ 121,117,618	\$ 132,913,970
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 89,207,000	\$ 105,136,821	\$ 121,117,618	\$ 132,913,970
EXPENDITURES					
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling, and Evaluation Services	-	-	-	-
0032	Social Work Services	-	-	-	-
0033	Health Services	-	-	-	-
0034	Pupil Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	\$ -	\$ -	\$ -	\$ -
Debt Service					
0071	Debt Service-Principal on Long Term Debt	\$ 31,060,000	\$ 38,846,992	\$ 47,880,000	\$ 55,140,000
0072	Debt Service-Interest on Long Term Debt	76,871,985	87,805,593	97,211,810	97,760,655
0073	Debt Service-Bond Issuance Cost and Fees	\$ 885,000	\$ 800,000	\$ 800,000	\$ 750,000
Capital Outlay					
0081	Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
0091	Contracted Instructional Services Between Schools	-	-	-	-
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
0095	Payments to Juvenile Justice Alternative Ed. Prog.	-	-	-	-
0097	Payments to Tax Increment Fund	-	-	-	-
0099	Other Intergovernmental Charges	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 108,816,985	\$ 127,452,585	\$ 145,891,810	\$ 153,650,655
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (19,609,985)	\$ (22,315,764)	\$ (24,774,192)	\$ (20,736,685)
OTHER FINANCING SOURCES (USES)					
7911	Capital Related Debt Issued (Regular Bonds)	\$ 87,350,000	\$ 148,110,000	\$ 89,850,000	\$ 181,095,000
7912	Sale of Real and Personal Property	-	-	-	-
7915	Transfers In	15,950,000	15,750,000	15,850,000	15,850,000
7916	Premium of Discount on Issuance of Bonds	10,500,000	27,000,000	10,000,000	32,000,000
7949	Other Resources	-	-	-	-
8911	Transfers Out (Use)	-	-	-	-
8949	Other (Uses)	(97,850,000)	(175,110,000)	(99,850,000)	(213,095,000)
7080	Total Other Financing Sources (Uses)	\$ 15,950,000	\$ 15,750,000	\$ 15,850,000	\$ 15,850,000
1200	Net Change in Fund Balances	\$ (3,659,985)	\$ (6,565,764)	\$ (8,924,192)	\$ (4,886,685)
0100	Fund Balance-July 1 (Beginning)	77,213,865	73,553,880	66,988,116	58,063,924
3000	Fund Balance-June 30 (Ending)	\$ 73,553,880	\$ 66,988,116	\$ 58,063,924	\$ 53,177,239

Fund 699-Capital Projects Fund

The Capital Projects Fund is used to manage the District's resources dedicated to the construction of new facilities to address student and programming growth needs of the District. Budgets for each individual project will vary depending on the bid process and the type of project being funded. For this reason, the discussion of related revenues and expenditures associated with this fund is more general in nature and will reflect anticipated bond sales with the projects being funded.

Access to voter authorized bond funds are limited to the ability to meet debt obligations related to the sale of the bonds. While there is no legal debt limit in Texas the District's bond sales are reviewed by the Attorney General's office to determine if the related debt obligation will meet the \$.50 test. The \$.50 test measures whether the district has the ability to pay debt obligations associated with bond sales with a Debt Service tax rate of \$.50 or less. If the District meets this criteria the bond sale is approved, if not the Attorney General's office may deny the completion of the sale. The Board of Trustees authorizes each sale for the purpose of funding the construction projects that they have or will authorize during the projected period of funding.

Each project being funded from the sale of bonds has been thoroughly reviewed by the Administration and approved by the Board of Trustees prior to initiation of the construction process. Each project will have a budget associated with it for construction, design and engineering services, and start-up costs to include furniture fixtures and equipment.

Revenue

Revenue for the Capital Projects Fund is generated through the sale of Unlimited Tax School Building Bonds. During Fiscal Year 15 the District is planning to hold two bond sales for approximately \$170,000,000 and \$140,000,000 each for a total of approximately \$310,000,000 in available revenue for this fund.

Expenditures

Revenue generated from the bond sales for Fiscal Year 15 will be applied towards the completion of or the continued construction of the projects in the following table.

Fund 699 Projects and Budgetary Needs Fiscal Year 2014-15

Project	Budget	Paid Thru June 30,2014	Projected to be Paid thru June 30, 2015
Hosp Elementary	\$ 17,264,787	\$ 13,625,764	\$ 3,639,023
McSpedden Elementary	\$ 15,564,888	\$ 13,046,820	\$ 2,518,068
Frisco H.S. Addition	\$ 23,009,790	\$ 22,612,880	\$ 396,610
Independence H.S.	\$ 67,668,263	\$ 66,260,885	\$ 5,367,637
Reedy H.S.	\$ 83,103,764	\$ 23,406,804	\$ 36,225,525
Trent Middle School	\$ 25,279,236	\$ 3,990,787	\$ 20,235,724
Newman Elementary	\$ 15,559,595	\$ 14,043,284	\$ 1,516,311
Scott Elementary	\$ 14,268,595	\$ 13,000,269	\$ 1,268,326
Comstock Elementary	\$ 12,597,183	\$ 12,579,874	\$ 17,409
Nichols Elementary	\$ 14,121,888	\$ 14,116,667	\$ 5,221
Architectural Fees	\$ 29,285,224	\$ 22,818,474	\$ 6,466,751
Technology Upgrades	\$ 9,500,000	\$ -	\$ 9,500,000
Facility Maintenance	\$ 7,500,000	\$ -	\$ 7,500,000
Engineering and Testing	\$ 3,600,000	\$ -	\$ 3,600,000
Norris Elementary	\$ 16,172,560		\$ 15,904,600
Elementary # 39	\$ 16,065,000	\$ -	\$ 1,816,400
Elementary # 40	\$ 16,883,125	\$ -	\$ 10,234,466
Career and Technology Center Addition	\$ 13,671,737	\$ 586,791	\$ 10,234,466
Centennial H.S. Fine Arts Addition	\$ 600,000	\$ 51,171	\$ 834,850
Barrow Transportation Center Rebuild	\$ 864,000	\$ -	\$ 797,000
Job Order Contracts	\$ 2,000,000	\$ -	\$ 1,833,337
Lighting Retrofit Project	\$ 2,500,000	\$ -	\$ 2,500,000
Security System Upgrades	\$ 1,500,000	\$ -	\$ 1,439,031
Memorial Stadium and Natatorium Expansion	\$ 4,000,000	\$ -	\$ 3,901,000
Lebannon H.S.	\$ 86,751,992	\$ -	\$ 48,017,021
High School # 10	\$ 91,221,515	\$ -	\$ 3,101,557
Pearson Middle School	\$ 29,993,250	\$ -	\$ 24,108,765
Lawler Middle School	\$ 30,735,940	\$ -	\$ 8,438,604
Furniture and Equipment (New Campuses)	\$ 8,500,000	\$ -	\$ 8,500,000
TOTAL	\$ 659,782,332	\$ 220,140,470	\$ 239,917,702

**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVENMENTAL FUNDS
FUND 699-CAPITAL PROJECTS**

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ 9,430,433	\$ 9,071,404	\$ 13,118,992	\$ 14,470,283
5800	State Program Revenues	56,185	68,398	59,076	45,447
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 9,486,618	\$ 9,139,802	\$ 13,178,068	\$ 14,515,730
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling, and Evaluation Services	-	-	-	-
0032	Social Work Services	-	-	-	-
0033	Health Services	-	-	-	-
0034	Pupil Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Debt Service				
0071	Debt Service-Principal on Long Term Debt	-	-	-	-
0072	Debt Service-Interest on Long Term Debt	-	-	-	-
0073	Debt Service-Bond Issuance Cost and Fees	590,586	-	144,508	-
	Capital Outlay				
0081	Facilities Acquisition and Construction	66,948,012	97,792,344	81,302,872	167,710,163
	Intergovernmental				
0091	Contracted Instructional Services Between Schools	-	-	-	-
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
0095	Payments to Juvenile Justice Alternative Ed. Prog.	-	-	-	-
0097	Payments to Tax Increment Fund	-	-	-	-
0099	Other Intrergovernmental Charges	-	-	-	-
6030	Total Expenditures	\$ 67,538,598	\$ 97,792,344	\$ 81,447,380	\$ 167,710,163
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (58,051,980)	\$ (88,652,542)	\$ (68,269,312)	\$ (153,194,433)
	OTHER FINANCING SOURCES (USES)				
7911	Capital Related Debt Issued (Regular Bonds)	\$ 111,165,000	\$ 50,000,000	\$ 116,245,000	\$ 202,300,000
7912	Sale of Real and Personal Property	-	-	7,463,767	-
7915	Transfers In	27,637	-	2,904,000	-
7916	Premium of Discount on Issuance of Bonds	1,364,814	-	3,899,508	-
7949	Other Resources	-	-	-	-
8911	Transfers Out (Use)	(9,386,902)	(8,945,840)	(15,948,174)	(14,494,144)
8949	Other (Uses)	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ 103,170,549	\$ 41,054,160	\$ 114,564,101	\$ 187,805,856
1200	Net Change in Fund Balances	45,118,569	(47,598,382)	46,294,789	34,611,423
0100	Fund Balance-July 1 (Beginning)	7,833,126	52,951,695	5,353,313	51,648,102
3000	Fund Balance-June 30 (Ending)	\$ 52,951,695	\$ 5,353,313	\$ 51,648,102	\$ 86,259,525

**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS
FUND 699-CAPITAL PROJECTS (Continued)**

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ 14,480,000	\$ 14,550,000	\$ 14,625,000	\$ 14,700,000
5800	State Program Revenues	50,000	55,000	58,000	60,000
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 14,530,000	\$ 14,605,000	\$ 14,683,000	\$ 14,760,000
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling, and Evaluation Services	-	-	-	-
0032	Social Work Services	-	-	-	-
0033	Health Services	-	-	-	-
0034	Pupil Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0052	Security and Monitoring Services	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Debt Service				
0071	Debt Service-Principal on Long Term Debt	-	-	-	-
0072	Debt Service-Interest on Long Term Debt	-	-	-	-
0073	Debt Service-Bond Issuance Cost and Fees	-	-	-	-
	Capital Outlay				
0081	Facilities Acquisition and Construction	239,917,702	282,882,171	200,861,640	119,335,112
	Intergovernmental				
0091	Contracted Instructional Services Between Schools	-	-	-	-
0093	Payments to Fiscal Agent/Member Districts of SSA	-	-	-	-
0095	Payments to Juvenile Justice Alternative Ed. Prog.	-	-	-	-
0097	Payments to Tax Increment Fund	-	-	-	-
0099	Other Intergovernmental Charges	-	-	-	-
6030	Total Expenditures	\$ 239,917,702	\$ 282,882,171	\$ 200,861,640	\$ 119,335,112
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (225,387,702)	\$ (268,277,171)	\$ (186,178,640)	\$ (104,575,112)
	OTHER FINANCING SOURCES (USES)				
7911	Capital Related Debt Issued (Regular Bonds)	\$ 310,000,000	\$ 260,000,000	\$ 180,000,000	\$ 25,000,000
7912	Sale of Real and Personal Property	-	-	-	-
7915	Transfers In	-	-	-	-
7916	Premium of Discount on Issuance of Bonds	-	-	-	-
7949	Other Resources	-	-	-	-
8911	Transfers Out (Use)	(14,480,000)	(14,550,000)	(14,625,000)	(14,700,000)
8949	Other (Uses)	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ 295,520,000	\$ 245,450,000	\$ 165,375,000	\$ 10,300,000
1200	Net Change in Fund Balances	70,132,298	(22,827,171)	(20,803,640)	(94,275,112)
0100	Fund Balance-July 1 (Beginning)	86,259,525	156,391,823	133,564,652	112,761,012
3000	Fund Balance-June 30 (Ending)	\$ 156,391,823	\$ 133,564,652	\$ 112,761,012	\$ 18,485,900

FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS
Major Funds - Total All Major Funds

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ 262,317,911	\$ 283,450,603	\$ 305,745,985	\$ 329,572,074
5800	State Program Revenues	\$ 109,804,533	\$ 115,196,809	\$ 128,253,088	\$ 130,994,682
5900	Federal Program Revenues	\$ 2,815,922	\$ 3,306,284	\$ 3,896,473	\$ 4,651,604
5020	Total Revenues	\$ 374,938,366	\$ 401,953,696	\$ 437,895,546	\$ 465,218,361
		\$ -	\$ -	\$ -	\$ -
	EXPENDITURES	\$ -	\$ -	\$ -	\$ -
0011	Instruction	\$ 176,677,399	\$ 168,518,083	\$ 191,405,152	\$ 203,110,371
0012	Instructional Resources and Media Services	\$ 5,045,630	\$ 4,308,386	\$ 5,055,880	\$ 5,248,778
0013	Curriculum and Instructional Staff Development	\$ 3,946,300	\$ 5,341,688	\$ 6,396,883	\$ 7,056,987
0021	Instructional Leadership	\$ 3,884,235	\$ 3,186,901	\$ 4,463,681	\$ 4,603,651
0023	School Leadership	\$ 19,106,599	\$ 17,926,627	\$ 21,944,605	\$ 21,232,084
0031	Guidance, Counseling, and Evaluation Services	\$ 8,905,502	\$ 8,857,420	\$ 10,026,534	\$ 10,270,206
0032	Social Work Services	\$ 309,809	\$ 292,395	\$ 343,427	\$ 360,091
0033	Health Services	\$ 18,664,451	\$ 18,417,836	\$ 19,772,382	\$ 21,908,343
0034	Pupil Transportation	\$ 7,529,367	\$ 7,454,070	\$ 8,124,128	\$ 8,705,654
0035	Food Services	\$ -	\$ -	\$ -	\$ -
0036	Extracurricular Activities	\$ 9,481,685	\$ 10,095,115	\$ 11,022,279	\$ 11,325,968
0041	General Administration	\$ 6,336,772	\$ 4,861,632	\$ 5,705,645	\$ 5,676,617
0051	Facilities Maintenance and Operations	\$ 18,148,043	\$ 24,146,409	\$ 27,192,616	\$ 28,222,845
0052	Security and Monitoring Services	\$ 1,768,526	\$ 1,923,659	\$ 1,865,957	\$ 2,506,596
0053	Data Processing Services	\$ 2,051,738	\$ 3,309,326	\$ 5,146,610	\$ 5,296,012
0061	Community Services	\$ 16,246,527	\$ 16,542,097	\$ 17,537,512	\$ 19,543,390
	Debt Service	\$ (225,577)	\$ 602,048	\$ 23,691	\$ 213,361
0071	Debt Service-Principal on Long Term Debt	\$ 20,672,773	\$ 18,376,134	\$ 20,579,605	\$ 28,385,000
0072	Debt Service-Interest on Long Term Debt	\$ 55,877,774	\$ 60,861,887	\$ 62,640,429	\$ 60,776,251
0073	Debt Service-Bond Issuance Cost and Fees	\$ 942,386	\$ 555,641	\$ 1,034,159	\$ 86,385
	Capital Outlay	\$ -	\$ -	\$ (15,000)	\$ -
0081	Facilities Acquisition and Construction	\$ 66,722,435	\$ 98,394,392	\$ 81,311,563	\$ 167,923,523
	Intergovernmental	\$ 2,831,739	\$ 2,606,162	\$ 3,208,210	\$ 3,246,901
0091	Contracted Instructional Services Between Schools	\$ 5,610,551	\$ 4,790,835	\$ 5,002,800	\$ 4,465,158
0093	Payments to Fiscal Agent/Member Districts of SSA	\$ -	\$ -	\$ -	\$ -
0095	Payments to Juvenile Justice Alternative Ed. Prog.	\$ 90,309	\$ 60,791	\$ 44,573	\$ 23,499
0097	Payments to Tax Increment Fund	\$ 12,475,699	\$ 15,300,909	\$ 16,558,936	\$ 17,605,466
0099	Other Intergovernmental Charges	\$ 1,637,072	\$ 1,658,054	\$ 1,801,088	\$ 1,924,946
6030	Total Expenditures	\$ 428,798,987	\$ 459,719,409	\$ 488,214,609	\$ 595,094,380
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (69,111,049)	\$ (74,193,071)	\$ (67,118,376)	\$ (148,834,289)
	OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
7911	Capital Related Debt Issued (Regular Bonds)	\$ 181,031,260	\$ 147,610,357	\$ 258,246,992	\$ 207,125,000
7912	Sale of Real and Personal Property	\$ 13,057	\$ 2,412	\$ 7,464,755	\$ -
7915	Transfers In	\$ 71,532	\$ 8,945,840	\$ 16,471,477	\$ 14,494,144
7916	Premium of Discount on Issuance of Bonds	\$ 13,618,716	\$ 11,084,272	\$ 30,271,957	\$ 368,157
7949	Other Resources	\$ -	\$ -	\$ -	\$ -
8911	Transfers Out (Use)	\$ (5,249,196)	\$ (13,241,717)	\$ (16,044,535)	\$ (14,511,144)
8949	Other (Uses)	\$ (79,846,745)	\$ (103,431,052)	\$ (169,710,776)	\$ (5,155,000)
7080	Total Other Financing Sources (Uses)	\$ 109,638,624	\$ 50,970,112	\$ 126,699,870	\$ 202,321,157
1200	Net Change in Fund Balances	\$ 40,527,575	\$ (23,222,959)	\$ 59,581,495	\$ 53,486,868
0100	Fund Balance-July 1 (Beginning)	\$ 121,416,924	\$ 159,221,084	\$ 135,998,125	\$ 195,579,620
3000	Fund Balance-June 30 (Ending)	\$ 113,427,274	\$ 75,733,106	\$ 122,913,818	\$ 163,473,390

**FRISCO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS
Major Funds - Total All Major Funds (Continued)**

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ 362,894,700	\$ 393,832,936	\$ 458,172,129	\$ 472,162,593
5800	State Program Revenues	\$ 146,426,000	\$ 154,733,857	\$ 160,615,484	\$ 127,961,262
5900	Federal Program Revenues	\$ 5,231,000	\$ 5,605,978	\$ 6,060,227	\$ 6,295,191
5020	Total Revenues	\$ 514,551,700	\$ 554,222,772	\$ 624,847,840	\$ 606,419,047
		\$ -	\$ -	\$ -	\$ -
	EXPENDITURES	\$ -	\$ -	\$ -	\$ -
0011	Instruction	\$ 235,922,000	\$ 258,055,258	\$ 269,515,299	\$ 292,485,010
0012	Instructional Resources and Media Services	\$ 6,114,000	\$ 6,687,591	\$ 6,984,582	\$ 7,579,850
0013	Curriculum and Instructional Staff Development	\$ 8,744,000	\$ 9,564,327	\$ 9,989,072	\$ 10,840,400
0021	Instructional Leadership	\$ 5,467,000	\$ 5,979,892	\$ 6,245,455	\$ 6,777,730
0023	School Leadership	\$ 24,325,000	\$ 26,607,074	\$ 27,788,674	\$ 30,156,992
0031	Guidance, Counseling, and Evaluation Services	\$ 12,275,000	\$ 13,426,591	\$ 14,022,856	\$ 15,217,968
0032	Social Work Services	\$ 378,000	\$ 413,462	\$ 431,824	\$ 468,627
0033	Health Services	\$ 23,486,800	\$ 25,333,001	\$ 26,980,321	\$ 28,838,042
0034	Pupil Transportation	\$ 8,760,000	\$ 9,581,828	\$ 10,007,350	\$ 10,860,236
0035	Food Services	\$ -	\$ -	\$ -	\$ -
0036	Extracurricular Activities	\$ 14,132,500	\$ 15,410,397	\$ 16,083,608	\$ 17,410,319
0041	General Administration	\$ 5,898,000	\$ 6,451,327	\$ 6,737,825	\$ 7,312,063
0051	Facilities Maintenance and Operations	\$ 32,769,000	\$ 35,843,257	\$ 37,435,029	\$ 40,625,466
0052	Security and Monitoring Services	\$ 2,898,000	\$ 3,169,879	\$ 3,310,651	\$ 3,592,804
0053	Data Processing Services	\$ 6,391,000	\$ 6,990,578	\$ 7,301,024	\$ 7,923,261
0061	Community Services	\$ 20,644,300	\$ 22,175,871	\$ 23,671,832	\$ 25,203,554
	Debt Service	\$ 109,400	\$ 151,423	\$ 192,984	\$ 233,432
0071	Debt Service-Principal on Long Term Debt	\$ 31,060,000	\$ 38,846,992	\$ 47,880,000	\$ 55,140,000
0072	Debt Service-Interest on Long Term Debt	\$ 76,871,985	\$ 87,805,593	\$ 97,211,810	\$ 97,760,655
0073	Debt Service-Bond Issuance Cost and Fees	\$ 885,000	\$ 800,000	\$ 800,000	\$ 750,000
	Capital Outlay	\$ -	\$ -	\$ -	\$ -
0081	Facilities Acquisition and Construction	\$ 240,027,102	\$ 283,033,594	\$ 201,054,624	\$ 119,568,544
	Intergovernmental	\$ 3,460,262	\$ 3,569,662	\$ 3,721,085	\$ 3,914,069
0091	Contracted Instructional Services Between Schools	\$ 4,869,662	\$ 5,021,085	\$ 5,214,069	\$ 5,447,501
0093	Payments to Fiscal Agent/Member Districts of SSA	\$ -	\$ -	\$ -	\$ -
0095	Payments to Juvenile Justice Alternative Ed. Prog.	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
0097	Payments to Tax Increment Fund	\$ 17,750,000	\$ 17,750,000	\$ 17,750,000	\$ 17,750,000
0099	Other Intergovernmental Charges	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
6030	Total Expenditures	\$ 738,654,687	\$ 834,847,530	\$ 789,177,486	\$ 751,309,894
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (243,949,687)	\$ (301,959,960)	\$ (187,158,312)	\$ (169,203,378)
	OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
7911	Capital Related Debt Issued (Regular Bonds)	\$ 397,350,000	\$ 408,110,000	\$ 269,850,000	\$ 206,095,000
7912	Sale of Real and Personal Property	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	\$ 15,950,000	\$ 15,750,000	\$ 15,850,000	\$ 15,850,000
7916	Premium of Discount on Issuance of Bonds	\$ 10,500,000	\$ 27,000,000	\$ 10,000,000	\$ 32,000,000
7949	Other Resources	\$ -	\$ -	\$ -	\$ -
8911	Transfers Out (Use)	\$ (14,493,000)	\$ (14,565,000)	\$ (14,640,000)	\$ (14,717,000)
8949	Other (Uses)	\$ (97,850,000)	\$ (175,110,000)	\$ (99,850,000)	\$ (213,095,000)
7080	Total Other Financing Sources (Uses)	\$ 311,470,000	\$ 261,200,000	\$ 181,225,000	\$ 26,150,000
1200	Net Change in Fund Balances	\$ 67,520,313	\$ (40,759,960)	\$ (5,933,312)	\$ (143,053,378)
0100	Fund Balance-July 1 (Beginning)	\$ 249,066,488	\$ 316,586,801	\$ 275,826,840	\$ 269,893,527
3000	Fund Balance-June 30 (Ending)	\$ 229,945,703	\$ 200,552,768	\$ 170,824,936	\$ 71,663,139

NON-MAJOR GOVERNMENTAL FUNDS

Fund 205—Head Start: This fund is to be used to account, on a project basis for funds granted for the Head Start Program by the United States Department of Health and Human Services.

Fund 211—ESEA, Title I, Part A-Improving Basic Programs: This fund is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children.

Fund 224—IDEA-Part B, Formula: This fund is to be used to account, on a project basis, for funds granted to operated educational programs for children with disabilities. This fund includes capacity building and improvement (sliver) sub-grants.

Fund 225—IDEA-Part B, Pre-School: This fund is to be used to account, on a project basis, for funds granted for pre-school children with disabilities.

Fund 244—Career and Technical-Basic Grant: This fund is to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas.

Fund 255—ESEA, Title II, Part A-Teacher and Principal Training and Recruiting: This fund is to be used to provide financial assistance to local education agencies to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teacher in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.

Fund 263—Title III, Part A-English Language Acquisition and Language Enhancement: This fund is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.

Fund 289—Federally Funded Special Revenue-Elementary School Extended Year Program: This fund is to be used to account, on a project basis, for federally funded special revenue funds that have not been specified above. Locally, these funds are used to provide extended year services to Limited English Proficient (LEP) elementary students.

Fund 385—State Supplemental Visually Impaired (SSVI): This fund is to be used to account for State Supplemental Visually Impaired funds. This fund is to use by single school districts, on a project basis, to account for any funds received from the Education Service Center of district fiscal agent of a shared services arrangement.

Fund 392—Non-Educational Community-Based Support: This fund is to be used to account, on a project basis, for the provision of non-educational community-based support services to students with disabilities who would remain or have to be placed in residential facilities for educational reasons without the provision of these services. The support services include transportation, respite for the parents, case management, social work, in-home family support and other items.

Fund 397—Advanced Placement Incentives: This fund is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program.

Fund 429—State Funded Special Revenue Funds: State funded special revenue funds not listed above are to be accounted for in this fund. Locally, this fund accounts for revenues received from the State “Read to Succeed” license plate program.

Fund 461—Campus Activity Funds: This fund is to be used to account for transactions related to the principal’s activity fund if the monies generated are not subject to recall by the school district’s board of trustees into the General Fund.

Fund 498—Locally Funded Special Revenue Funds-Locally Defined: This fund is used, at the option of the school district to classify locally funded special revenue funds such as grants by corporations to specific campuses not defined elsewhere. Locally, this fund accounts for revenues and expenditures incurred in the operation of the District’s Child Development Center, a district maintained day care program for employee’s children.

NON-MAJOR GOVERNMENTAL FUND

Fund 205-Head Start

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	94,549	92,645	94,989	85,011
5020	Total Revenues	\$ 94,549	\$ 92,645	\$ 94,989	\$ 85,011
EXPENDITURES					
0011	Instruction	\$ 94,549	\$ 92,645	\$ 94,989	\$ 84,881
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	130
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
Intergovernmental:					
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 94,549	\$ 92,645	\$ 94,989	\$ 85,011
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
OTHER FINANCING SOURCES (USES)					
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 205-Head Start (Continued)

REVENUES

	FY 2015	FY 2016	FY 2017	FY 2018
Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
State Program Revenues	-	-	-	-
Federal Program Revenues	94,507	85,011	85,011	85,011
Total Revenues	\$ 94,507	\$ 85,011	\$ 85,011	\$ 85,011

EXPENDITURES

Instruction	\$ 94,307	\$ 101,246	\$ 107,996	\$ 114,288
Instructional Resources and Media Services	-	-	-	-
Curriculum and Instructional Staff Development	200	215	229	242
Instructional Leadership	-	-	-	-
School Leadership	-	-	-	-
Guidance, Counseling and Evaluation Services	-	-	-	-
Health Services	-	-	-	-
Student Transportation	-	-	-	-
Food Services	-	-	-	-
Extracurricular Activities	-	-	-	-
General Administration	-	-	-	-
Facilities Maintenance and Operations	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	-	-	-	-
Intergovernmental:	-	-	-	-
Payments to Fiscal Agent/Member Districts of	-	-	-	-
Total Expenditures	\$ 94,507	\$ 101,461	\$ 108,225	\$ 114,530

Excess (Deficiency) of Revenues Over (Under) Expenditures

OTHER FINANCING SOURCES (USES)

Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
Fund Balance-July 1 (Beginning)	-	-	-	-
Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND
Fund 211-ESEA I, A Improving Basic Program

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	202,477	227,981	885,544	1,041,541
5020	Total Revenues	\$202,477	\$227,981	\$885,544	\$1,041,541
	EXPENDITURES				
0011	Instruction	\$ 191,644	\$ 218,053	\$ 692,000	\$ 773,228
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	183,574	257,948
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	10,833	9,838	9,970	8,799
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	1,566
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental	\$ -	\$ -	\$ -	\$ -
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$202,477	\$227,891	\$885,544	\$1,041,541
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 211-ESEA I, A Improving Basic Program (Continued)

	FY 2015	FY 2016	FY 2017	FY 2018
Code REVENUES	\$ -	\$ -	\$ -	\$ -
5700 Total Local and Intermediate Sources	-	-	-	-
5800 State Program Revenues	1,405,828	1,509,271	1,609,885	1,703,683
5900 Federal Program Revenues	<u>1,405,828</u>	<u>1,509,271</u>	<u>1,609,885</u>	<u>1,703,683</u>
5020 Total Revenues				
EXPENDITURES	\$ 1,043,915	\$ 1,120,728	\$ 1,195,440	\$ 1,264,841
0011 Instruction	-	-	-	-
0012 Instructional Resources and Media Services	347,440	373,005	397,871	420,802
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	12,122	13,014	13,881	14,440
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling and Evaluation Services	2,351	2,524	2,693	2,600
0033 Health Services	-	-	-	-
034 Student Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -
0093 Payments to Fiscal Agent/Member Districts of	<u>1,405,828</u>	<u>1,509,271</u>	<u>1,609,885</u>	<u>1,702,683</u>
6030 Total Expenditures				
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures				
OTHER FINANCING SOURCES (USES)				
8911 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915 Transfers In	-	-	-	-
7080 Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200 Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
0100 Fund Balance-July 1 (Beginning)	-	-	-	-
3000 Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 224-IDEA B Formula

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	4,146,764	3,943,501	4,110,244	4,688,905
5020	Total Revenues	\$4,146,764	\$3,943,501	\$4,110,244	\$4,688,905
	EXPENDITURES				
0011	Instruction	\$ 1,574,193	\$ 1,526,093	\$ 1,835,593	\$ 2,149,998
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	11,137	3,608	1,455	(1,318)
0021	Instructional Leadership	275,045	262,248	41,625	11,062
0023	School Leadership	-	-	-	8,349
0031	Guidance, Counseling and Evaluation Services	2,088,850	2,150,820	2,231,571	2,517,707
0033	Health Services	-	-	-	-
0034	Student Transportation	-	-	-	3,107
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	1,642	732	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ 195,897	\$ -	\$ -	\$ -
6030	Total Expenditures	\$4,146,764	\$3,943,501	\$4,110,244	\$4,688,905
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 224-IDEA B Formula (Continued)

Code		FY 2015	FY 2016	FY 2017	FY 2018
	REVENUES				
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	4,917,058	5,278,862	5,630,773	5,958,841
5020	Total Revenues	\$4,917,058	\$5,278,862	\$5,630,773	\$5,958,841
	EXPENDITURES				
0011	Instruction	\$2,239,335	\$2,404,158	\$2,564,475	\$2,713,930
0012	Instructional Resources and Media Services	-	-	-	\$ -
0013	Curriculum and Instructional Staff Development	1,400	1,403	1,405	1,408
0021	Instructional Leadership	11,600	12,454	13,284	14,058
0023	School Leadership	8,755	9,399	10,026	10,610
0031	Guidance, Counseling and Evaluation Services	2,652,709	2,847,950	3,037,852	3,214,887
0033	Health Services	-	-	-	\$ -
034	Student Transportation	3,258	3,498	3,731	3,949
0035	Food Services	-	-	-	\$ -
0036	Extracurricular Activities	-	-	-	\$ -
0041	General Administration	-	-	-	\$ -
0051	Facilities Maintenance and Operations	-	-	-	\$ -
0053	Data Processing Services	-	-	-	\$ -
0061	Community Services	-	-	-	\$ -
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$4,917,058	\$5,278,862	\$5,630,773	\$5,958,841
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In				
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)				
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 225-IDEA Part B Preschool

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	22,136	44,245	68,346	39,365
5020	Total Revenues	\$ 22,136	\$ 44,245	\$ 68,346	\$ 39,365
	EXPENDITURES				
0011	Instruction	\$ 22,136	\$ 40,663	\$ 60,700	\$ 39,365
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	3,582	7,646	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 22,136	\$ 44,245	\$ 68,346	\$ 39,365
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	-	-
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	-	-
1200	Net Change in fund Balance	\$ -	\$ -	-	-
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	-	-

NON-MAJOR GOVERNMENTAL FUND
Fund 225-IDEA Part B Preschool (Continued)

Code		FY 2015	FY 2016	FY 2017	FY 2018
	REVENUES				
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	39,365	42,262	45,079	47,705
5020	Total Revenues	\$ 39,365	\$ 42,262	\$ 45,079	\$ 47,705
	EXPENDITURES				
0011	Instruction	\$ 39,365	\$ 39,365	\$ 39,365	\$ 39,365
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 39,365	\$ 39,365	\$ 39,365	\$ 39,365
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
	OTHER FINANCING SOURCES (USES):				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 244-Career and Technology-Basic Grant

Code		FY 2011	FY 2012	FY 2013	FY 2014
	REVENUES				
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	67,431	57,824	220,689	213,871
5020	Total Revenues	\$ 67,431	\$ 57,824	\$ 220,689	\$ 213,871
	EXPENDITURES				
0011	Instruction	\$ 67,431	\$ 57,824	\$ 219,614	\$ 213,871
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	1,075	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 67,431	\$ 57,824	\$ 220,689	\$ 213,871
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 244-Career and Technology-Basic Grant (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	214,111	217,965	221,888	225,882
5020	Total Revenues	\$ 214,111	\$ 217,965	\$ 221,888	\$ 225,882
	EXPENDITURES				
0011	Instruction	\$ 214,111	\$ 217,965	\$ 221,888	\$ 225,882
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 214,111	\$ 217,965	\$ 221,888	\$ 225,882
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 255-ESEA II, A Training and Recruiting

REVENUES

	FY 2011	FY 2012	FY 2013	FY 2014
Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
State Program Revenues	-	-	-	-
Federal Program Revenues	129,184	68,090	111,992	130,807
Total Revenues	\$ 129,184	\$ 68,090	\$ 111,992	\$ 130,807

EXPENDITURES

Instruction	\$ -	\$ -	\$ -	\$ -
Instructional Resources and Media Services	-	-	-	-
Curriculum and Instructional Staff Development	129,184	68,090	111,992	130,807
Instructional Leadership	-	-	-	-
School Leadership	-	-	-	-
Guidance, Counseling and Evaluation Services	-	-	-	-
Health Services	-	-	-	-
Student Transportation	-	-	-	-
Food Services	-	-	-	-
Extracurricular Activities	-	-	-	-
General Administration	-	-	-	-
Facilities Maintenance and Operations	-	-	-	-
Data Processing Services	-	-	-	-
Community Services	-	-	-	-

Intergovernmental

Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 129,184	\$ 68,090	\$ 111,992	\$ 130,807

Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
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OTHER FINANCING SOURCES (USES)

Transfers Out (Use)	-	-	-	-
Transfers In	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -

Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
Fund Balance-July 1 (Beginning)	-	-	-	-
Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 255-ESEA II, A Training and Recruiting (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	126,508	128,785	131,103	133,463
5020	Total Revenues	\$ 126,508	\$ 128,785	\$ 131,103	\$ 133,463
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	126,508	128,785	131,103	133,463
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 126,508	\$ 128,785	\$ 131,103	\$ 133,463
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)				
7915	Transfers In				
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 263-Title III, A English Language Acquisition

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	190,538	201,100	177,877	384,180
5020	Total Revenues	\$ 190,538	\$ 201,100	\$ 177,877	\$ 384,180
	EXPENDITURES				
0011	Instruction	\$ 127,043	\$ 140,570	\$ 177,234	\$ 383,664
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	59,983	60,478	643	516
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	3,512	52	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 190,538	\$ 201,100	\$ 177,877	\$ 384,180
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 263-Title III, A English Language Acquisition (Continued)

Code		FY 2015	FY 2016	FY 2017
	REVENUES			
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-
5900	Federal Program Revenues	199,111	202,695	206,344
5020	Total Revenues	\$ 199,111	\$ 202,695	\$ 206,344
	EXPENDITURES			
0011	Instruction	\$ 198,844	\$ 202,423	\$ 206,067
0012	Instructional Resources and Media Services	-	-	-
0013	Curriculum and Instructional Staff Development	267	272	277
0021	Instructional Leadership	-	-	-
0023	School Leadership	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-
0033	Health Services	-	-	-
034	Student Transportation	-	-	-
0035	Food Services	-	-	-
0036	Extracurricular Activities	-	-	-
0041	General Administration	-	-	-
0051	Facilities Maintenance and Operations	-	-	-
0053	Data Processing Services	-	-	-
0061	Community Services	-	-	-
	Intergovernmental:			
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 199,111	\$ 202,695	\$ 206,344
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures			
	OTHER FINANCING SOURCES (USES)			
8911	Transfers Out (Use)	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND
Fund 289-Other Federal Special Revenue Funds

Code	REVENUES	FY 2011	FY 2012	Fy 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	17,190	16,081	23,988	24,420
5020	Total Revenues	\$ 17,190	\$ 16,081	\$ 23,988	\$ 24,420
	EXPENDITURES				
0011	Instruction	\$ 17,190	\$ 16,081	\$ 23,988	\$ 24,420
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
0034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 17,190	\$ 16,081	\$ 23,988	\$ 24,420
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 289-Other Federal Special Revenue Funds (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	-	-
5900	Federal Program Revenues	23,422	25,213	26,768	28,370
5020	Total Revenues	\$ 23,422	\$ 25,213	\$ 26,768	\$ 28,370
	EXPENDITURES				
0011	Instruction	\$ 23,422	\$ 25,213	\$ 26,768	\$ 28,370
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
0034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 23,422	\$ 25,213	\$ 26,768	\$ 28,370
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND
Fund 385--State Supplemental Visually Impaired

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	5,996	4,980	4,590	4,673
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 5,996	\$ 4,980	\$ 4,590	\$ 4,673
	EXPENDITURES				
0011	Instruction	\$ 4,330	\$ 2,528	\$ 4,590	\$ 4,673
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	1,666	2,452	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 5,996	\$ 4,980	\$ 4,590	\$ 4,673
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND
Fund 385--State Supplemental Visually Impaired (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	4,620	4,703	4,788	4,874
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 4,620	\$ 4,703	\$ 4,788	\$ 4,874
	EXPENDITURES				
0011	Instruction	\$ 4,620	\$ 4,703	\$ 4,788	\$ 4,874
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 4,620	\$ 4,703	\$ 4,788	\$ 4,874
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND
Fund 392-Non-Education Community Based Support

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	-	-	9,000	9,162
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ -	\$ -	\$ 9,000	\$ 9,162
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	9,000	9,162
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ -	\$ -	\$ 9,000	\$ 9,162
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 392-Non-Education Community Based Support (Continued)

Code		FY 2015	FY 2016	FY 2017	FY 2018
	REVENUES				
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	1,044	1,063	1,082	1,101
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 1,044	\$ 1,063	\$ 1,082	\$ 1,101
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	1,044	1,063	1,082	1,101
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 1,044	\$ 1,063	\$ 1,082	\$ 1,101
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 397-Advanced Placement Incentives

Code	REVENUES	FY 2011	FY2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	
5800	State Program Revenues	\$ 72,136	\$ 105,426	\$ 22,829	\$ 18,450
5900	Federal Program Revenues	\$ -	\$ -	\$ -	
5020	Total Revenues	\$ 72,136	\$ 105,426	\$ 22,829	\$ 18,450
EXPENDITURES					
0011	Instruction	\$ 72,136	\$ 105,426	\$ 3,379	\$ 18,450
0012	Instructional Resources and Media Services	-	-	-	
0013	Curriculum and Instructional Staff Development	-	-	19,450	
0021	Instructional Leadership	-	-	-	
0023	School Leadership	-	-	-	
0031	Guidance, Counseling and Evaluation Services	-	-	-	
0033	Health Services	-	-	-	
034	Student Transportation	-	-	-	
0035	Food Services	-	-	-	
0036	Extracurricular Activities	-	-	-	
0041	General Administration	-	-	-	
0051	Facilities Maintenance and Operations	-	-	-	
0053	Data Processing Services	-	-	-	
0061	Community Services	-	-	-	
Intergovernmental:					
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	
6030	Total Expenditures	\$ 72,136	\$ 105,426	\$ 22,829	\$ 18,450
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
OTHER FINANCING SOURCES (USES)					
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	
7915	Transfers In	-	-	-	
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	
0100	Fund Balance-July 1 (Beginning)	-	-	-	
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	

NON-MAJOR GOVERNMENTAL FUND
Fund 397-Advanced Placement Incentives (Continued)

Code	REVENUES	FY 2014	FY 2014	FY 2014	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	18,450	19,808	21,128	22,359
5900	Federal Program Revenues	\$ -	\$ -	\$ -	\$ -
5020	Total Revenues	\$ 18,450	\$ 19,808	\$ 21,128	\$ 22,359
	EXPENDITURES				
0011	Instruction	\$ 18,450	\$ 19,808	\$ 21,128	\$ 22,359
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of				
6030	Total Expenditures	\$ 18,450	\$ 19,808	\$ 21,128	\$ 22,359
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 410-State Textbook Fund

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	9,538	61,225	1,306,111	2,720,517
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 9,538	\$ 61,225	\$ 1,306,111	\$ 2,720,517
EXPENDITURES					
0011	Instruction	\$ 9,538	\$ 17,094	\$ 1,133,681	\$ 2,187,884
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	-	-	-	-
6030	Total Expenditures	\$ 9,538	\$ 17,094	\$ 1,133,681	\$ 2,187,884
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures		\$ 44,131	\$ 172,429	\$ 532,633
OTHER FINANCING SOURCES (USES)					
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ 44,131	\$ 172,429	\$ 532,633
0100	Fund Balance-July 1 (Beginning)	-	-	44,131	216,560
3000	Fund Balance - June 30 (Ending)	\$ -	\$ 44,131	\$ 216,560	\$ 749,193

NON-MAJOR GOVERNMENTAL FUND (Continued)
Fund 410-State Textbook Fund (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	2,720,578	2,920,762	3,115,472	3,296,990
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 2,720,578	\$ 2,920,762	\$ 3,115,472	\$ 3,296,990
	EXPENDITURES				
0011	Instruction	\$ 2,187,884	\$ 2,187,884	\$ 2,187,884	\$ 2,187,884
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	-	-	-	-
6030	Total Expenditures	\$ 2,187,884	\$ 2,187,884	\$ 2,187,884	\$ 2,187,884
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 532,694	\$ 732,878	\$ 927,588	\$ 1,109,106
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ 532,694	\$ 732,878	\$ 927,588	\$ 1,109,106
0100	Fund Balance-July 1 (Beginning)	216,560	216,560	216,560	216,560
3000	Fund Balance - June 30 (Ending)	\$ 749,254	\$ 949,438	\$ 1,144,148	\$ 1,325,666

NON-MAJOR GOVERNMENTAL FUND

Fund 429-Other State Special Revenue Funds

Code		FY 2011	FY 2012	FY 2013	FY 2014
	REVENUES				
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	304	481	222	225
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 304	\$ 481	\$ 222	\$ 225
	EXPENDITURES				
0011	Instruction	\$ 304	\$ 481	\$ 222	\$ 225
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 304	\$ 481	\$ 222	\$ 225
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 429-Other State Special Revenue Funds (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800	State Program Revenues	230	235	240	245
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 230	\$ 235	\$ 240	\$ 245
EXPENDITURES					
0011	Instruction	\$ 230	\$ 235	\$ 240	\$ 245
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
0034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	-	-	-	-
Intergovernmental:					
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 230	\$ 235	\$ 240	\$ 245
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
OTHER FINANCING SOURCES (USES)					
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ -	\$ -	\$ -
0100	Fund Balance-July 1 (Beginning)	-	-	-	-
3000	Fund Balance - June 30 (Ending)	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUND

Fund 461--Campus Activity Accounts

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ 1,929,525	\$ 2,197,242	\$ 2,000,000	\$ 1,956,032
5800	State Program Revenues	\$ -	\$ -	\$ -	\$ -
5900	Federal Program Revenues	\$ -	\$ -	\$ -	\$ -
5020	Total Revenues	\$ 1,929,525	\$ 2,197,242	\$ 2,000,000	\$ 1,956,032
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	\$ -	\$ -	\$ -	\$ -
0013	Curriculum and Instructional Staff Development	\$ -	\$ -	\$ -	\$ -
0021	Instructional Leadership	\$ -	\$ -	\$ -	\$ -
0023	School Leadership	\$ -	\$ -	\$ -	\$ -
0031	Guidance, Counseling and Evaluation Services	\$ -	\$ -	\$ -	\$ -
0033	Health Services	\$ -	\$ -	\$ -	\$ -
034	Student Transportation				
0035	Food Services	\$ -	\$ -	\$ -	\$ -
0036	Extracurricular Activities	\$ 1,832,683	\$ 2,016,379	\$ 1,360,000	\$ 1,722,674
0041	General Administration	\$ -	\$ -	\$ -	\$ -
0051	Facilities Maintenance and Operations	\$ -	\$ -	\$ -	\$ -
0053	Data Processing Services	\$ -	\$ -	\$ -	\$ -
0061	Community Services	\$ -	\$ -	\$ -	\$ -
	Intergovernmental:				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 1,832,683	\$ 2,016,379	\$ 1,360,000	\$ 1,722,674
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 96,842	\$ 180,863	\$ 640,000	\$ 233,358
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ (43,895)	\$ -		
7915	Transfers In	\$ -	\$ 12,500	\$ 15,000	\$ 17,000
7949	Other Resources	\$ -	\$ 270	\$ -	\$ -
7080	Total Other Financing Sources (Uses)	\$ (43,895)	\$ 12,770	\$ 15,000	\$ 17,000
1200	Net Change in fund Balance	\$ 52,947	\$ 193,633	\$ 655,000	\$ 250,358
0100	Fund Balance-July 1 (Beginning)	\$ 946,919	\$ 999,866	\$ 1,193,499	\$ 1,848,499
3000	Fund Balance - June 30 (Ending)	\$ 999,866	\$ 1,193,499	\$ 1,848,499	\$ 2,098,857

**NON-MAJOR GOVERNMENTAL FUND
Fund 461--Campus Activity Accounts (Continued)**

Code REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700 Total Local and Intermediate Sources	\$ 2,257,861	\$ 2,423,998	\$ 2,585,592	\$ 2,736,237
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	\$ 2,257,861	\$ 2,423,998	\$ 2,585,592	\$ 2,736,237
 EXPENDITURES				
0011 Instruction	\$ -	\$ -	\$ -	\$ -
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0031 Guidance, Counseling and Evaluation Services	-	-	-	-
0033 Health Services	-	-	-	-
034 Student Transportation	-	-	-	-
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	1,853,180	1,989,539	2,122,170	2,245,815
0041 General Administration	-	-	-	-
0051 Facilities Maintenance and Operations	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
Intergovernmental:	-	-	-	-
0093 Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030 Total Expenditures	\$ 1,853,180	\$ 1,989,539	\$ 2,122,170	\$ 2,245,815
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 404,682	\$ 434,459	\$ 463,422	\$ 490,422
 OTHER FINANCING SOURCES (USES)				
8911 Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915 Transfers In	15,000	17,000	12,000	15,000
7949 Other Resources	-	-	-	-
7080 Total Other Financing Sources (Uses)	\$ 15,000	\$ 17,000	\$ 12,000	\$ 15,000
1200 Net Change in fund Balance	\$ 419,682	\$ 451,459	\$ 475,422	\$ 505,422
0100 Fund Balance-July 1 (Beginning)	2,098,857	2,518,539	2,969,998	3,445,420
3000 Fund Balance - June 30 (Ending)	\$ 2,518,539	\$ 2,969,998	\$ 3,445,420	\$ 3,950,842

NON-MAJOR GOVERNMENTAL FUND

Fund 498-Child Development Center

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ 675,925	\$ 672,759	\$ 689,792	\$ 670,848
5800	State Program Revenues	33,719	34,990	35,957	26,931
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 709,644	\$ 707,749	\$ 725,749	\$ 697,779
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	670,212	682,038	732,165	720,818
	Intergovernmental				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 670,212	\$ 682,038	\$ 732,165	\$ 720,818
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 39,432	\$ 25,711	\$ (6,416)	\$ (23,039)
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ 39,432	\$ 25,711	\$ (6,416)	\$ (23,039)
0100	Fund Balance-July 1 (Beginning)	254,671	294,103	319,814	313,398
3000	Fund Balance - June 30 (Ending)	\$ 294,103	\$ 319,814	\$ 313,398	\$ 290,359

NON-MAJOR GOVERNMENTAL FUND
Fund 498-Child Development Center (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ 646,175	\$ 657,806	\$ 669,647	\$ 681,700
5800	State Program Revenues	28,300	28,809	29,328	29,856
5900	Federal Program Revenues	-	-	-	-
5020	Total Revenues	\$ 674,475	\$ 686,616	\$ 698,975	\$ 711,556
	EXPENDITURES				
0011	Instruction	\$ -	\$ -	\$ -	\$ -
0012	Instructional Resources and Media Services	-	-	-	-
0013	Curriculum and Instructional Staff Development	-	-	-	-
0021	Instructional Leadership	-	-	-	-
0023	School Leadership	-	-	-	-
0031	Guidance, Counseling and Evaluation Services	-	-	-	-
0033	Health Services	-	-	-	-
034	Student Transportation	-	-	-	-
0035	Food Services	-	-	-	-
0036	Extracurricular Activities	-	-	-	-
0041	General Administration	-	-	-	-
0051	Facilities Maintenance and Operations	-	-	-	-
0053	Data Processing Services	-	-	-	-
0061	Community Services	674,475	684,592	694,861	705,284
	Intergovernmental				
0093	Payments to Fiscal Agent/Member Districts of	\$ -	\$ -	\$ -	\$ -
6030	Total Expenditures	\$ 674,475	\$ 684,592	\$ 694,861	\$ 705,284
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ 2,023	\$ 4,114	\$ 6,272
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	-	-	-	-
7080	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
1200	Net Change in fund Balance	\$ -	\$ 2,023	\$ 4,114	\$ 6,272
0100	Fund Balance-July 1 (Beginning)	290,359	313,398	313,398	313,398
3000	Fund Balance - June 30 (Ending)	\$ 290,359	\$ 315,421	\$ 317,512	\$ 319,670

NON-MAJOR GOVERNMENTAL FUND

Total - All Non-Major Funds

Code	REVENUES	FY 2011	FY 2012	FY 2013	FY 2014
5700	Total Local and Intermediate Sources	\$ 2,605,450	\$ 2,870,001	\$ 2,689,792	\$ 2,626,880
5800	State Program Revenues	\$ 121,693	\$ 207,102	\$ 1,378,709	\$ 2,779,958
5900	Federal Program Revenues	\$ 4,870,269	\$ 4,651,467	\$ 5,693,669	\$ 6,608,100
5020	Total Revenues	<u>\$ 7,597,412</u>	<u>\$ 7,728,570</u>	<u>\$ 9,762,170</u>	<u>\$ 12,014,937</u>
	EXPENDITURES				
0011	Instruction	\$ 2,180,494	\$ 2,217,458	\$ 4,245,990	\$ 5,880,658
0012	Instructional Resources and Media Services	\$ -	\$ -	\$ -	\$ -
0013	Curriculum and Instructional Staff Development	\$ 201,970	\$ 134,628	\$ 318,189	\$ 388,083
0021	Instructional Leadership	\$ 275,045	\$ 262,248	\$ 41,625	\$ 11,062
0023	School Leadership	\$ 10,833	\$ 9,838	\$ 9,970	\$ 17,148
0031	Guidance, Counseling and Evaluation Services	\$ 2,088,850	\$ 2,154,402	\$ 2,239,217	\$ 2,517,707
034	Student Transportation	\$ 3,512	\$ 52	\$ -	\$ 1,566
0033	Health Services	\$ -	\$ -	\$ -	\$ 3,107
0035	Food Services	\$ -	\$ -	\$ -	\$ -
0036	Extracurricular Activities	\$ 1,834,325	\$ 2,017,111	\$ 1,360,000	\$ 1,722,674
0041	General Administration	\$ -	\$ -	\$ -	\$ -
0051	Facilities Maintenance and Operations	\$ -	\$ -	\$ -	\$ -
0053	Data Processing Services	\$ -	\$ -	\$ -	\$ -
0061	Community Services	\$ 670,212	\$ 682,038	\$ 741,165	\$ 729,980
	Intergovernmental:	\$ -	\$ -	\$ -	\$ -
0093	Payments to Fiscal Agent/Member Districts of	\$ 195,897	\$ -	\$ -	\$ -
6030	Total Expenditures	<u>\$ 7,461,138</u>	<u>\$ 7,477,775</u>	<u>\$ 8,956,156</u>	<u>\$ 11,271,985</u>
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ (43,895)	\$ -	\$ -	\$ -
7915	Transfers In	\$ -	\$ 12,500	\$ 15,000	\$ 17,000
7949	Other Resources	\$ -	\$ 270	\$ -	\$ -
7080	Total Other Financing Sources (Uses)	<u>\$ (43,895)</u>	<u>\$ 12,770</u>	<u>\$ 15,000</u>	<u>\$ 17,000</u>
1200	Net Change in fund Balance	\$ 52,947	\$ 193,633	\$ 655,000	\$ 250,358
0100	Fund Balance-July 1 (Beginning)	\$ 946,919	\$ 999,866	\$ 1,193,499	\$ 1,848,499
3000	Fund Balance - June 30 (Ending)	\$ 999,866	\$ 1,193,499	\$ 1,848,499	\$ 2,098,857

NON-MAJOR GOVERNMENTAL FUND

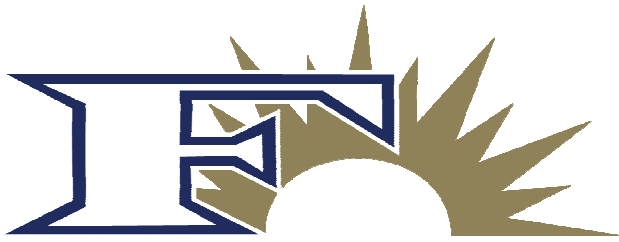
Total - All Non-Major Funds (Continued)

Code	REVENUES	FY 2015	FY 2016	FY 2017	FY 2018
5700	Total Local and Intermediate Sources	\$ 2,904,036	\$ 3,081,804	\$ 3,255,239	\$ 3,417,937
5800	State Program Revenues	\$ 4,179,050	\$ 4,484,651	\$ 4,781,923	\$ 5,059,108
5900	Federal Program Revenues	\$ 7,019,910	\$ 7,490,064	\$ 7,956,852	\$ 8,393,013
5020	Total Revenues	\$ 11,291,340	\$ 12,037,977	\$ 12,774,243	\$ 13,462,694
	EXPENDITURES				
0011	Instruction	\$ 5,020,568	\$ 5,203,000	\$ 5,380,599	\$ 5,546,973
0012	Instructional Resources and Media Services	\$ 347,440	\$ 373,005	\$ 397,871	\$ 420,802
0013	Curriculum and Instructional Staff Development	\$ 128,375	\$ 130,674	\$ 133,014	\$ 135,395
0021	Instructional Leadership	\$ 23,722	\$ 25,467	\$ 27,165	\$ 28,498
0023	School Leadership	\$ 8,755	\$ 9,399	\$ 10,026	\$ 10,610
0031	Guidance, Counseling and Evaluation Services	\$ 2,655,060	\$ 2,850,474	\$ 3,040,544	\$ 3,217,486
034	Student Transportation	\$ -	\$ -	\$ -	\$ -
0033	Health Services	\$ 3,258	\$ 3,498	\$ 3,731	\$ 3,949
0035	Food Services	\$ -	\$ -	\$ -	\$ -
0036	Extracurricular Activities	\$ 1,853,180	\$ 1,989,539	\$ 2,122,170	\$ 2,245,815
0041	General Administration	\$ -	\$ -	\$ -	\$ -
0051	Facilities Maintenance and Operations	\$ -	\$ -	\$ -	\$ -
0053	Data Processing Services	\$ -	\$ -	\$ -	\$ -
0061	Community Services	\$ 675,519	\$ 685,655	\$ 695,943	\$ 706,385
	Intergovernmental:	\$ -	\$ -	\$ -	\$ -
0093	Payments to Fiscal Agent/Member Districts of	\$ 1,405,828	\$ 1,509,271	\$ 1,609,885	\$ 1,702,683
6030	Total Expenditures	\$ 10,353,964	\$ 10,882,170	\$ 11,396,619	\$ 11,878,072
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures				
	OTHER FINANCING SOURCES (USES)				
8911	Transfers Out (Use)	\$ -	\$ -	\$ -	\$ -
7915	Transfers In	\$ 15,000	\$ 17,000	\$ 12,000	\$ 15,000
7949	Other Resources	\$ -	\$ -	\$ -	\$ -
7080	Total Other Financing Sources (Uses)	15000	17000	12000	15000
1200	Net Change in fund Balance	\$ 419,682	\$ 451,459	\$ 475,422	\$ 505,422
0100	Fund Balance-July 1 (Beginning)	\$ 2,098,857	\$ 2,518,539	\$ 2,969,998	\$ 3,445,420
3000	Fund Balance - June 30 (Ending)	\$ 2,518,539	\$ 2,969,998	\$ 3,445,420	\$ 3,950,842

Fund Balances (Classified) All Funds

As of June 30, 2014, fund balances are composed of the following:

	General Fund	Debt Service Fund	Capital Project Fund	Nonmajor Governmental Fund	Total Governmental Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Nonspendable:					
Prepaid Items	\$ 264,523	\$ -	\$ -	\$ 71,910	\$ 336,433
Restricted:					
Debt Service	-	77,625,656	-	-	77,625,656
Federal or State Grants	-	-	-	3,789,148	3,789,148
Other Capital Projects	-	-	95,529,222	-	95,529,222
Committed:					
Local Service Revenues	-	-	-	2,117,958	2,117,958
Unassigned:	<u>84,900,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,900,184</u>
Total Fund Balances	<u>\$85,164,707</u>	<u>\$77,625,656</u>	<u>\$95,529,222</u>	<u>\$ 5,979,016</u>	<u>\$264,298,601</u>



Frisco Independent School District

INFORMATIONAL SECTION



Assessed Value of Taxable Property V. Market Value

Total 2010-2011 Certified		
Total Net Taxable	(=)	\$ 16,877,529,069
Market Value		\$ 20,700,056,151
Freeze Taxable	(-)	\$ 690,573,664
Transfer Adjustment	(-)	\$ 1,148,609
Total Freeze Taxable	(=)	\$ 16,185,806,499
Freeze Adj Taxable		\$ 16,185,806,499
Tif Value	(-)	\$ 904,403,993
TIF Under Protest	(-)	
Freeze Adj Taxable	(=)	\$ 15,271,363,356
FROZEN LEVY		\$ 8,474,702.00

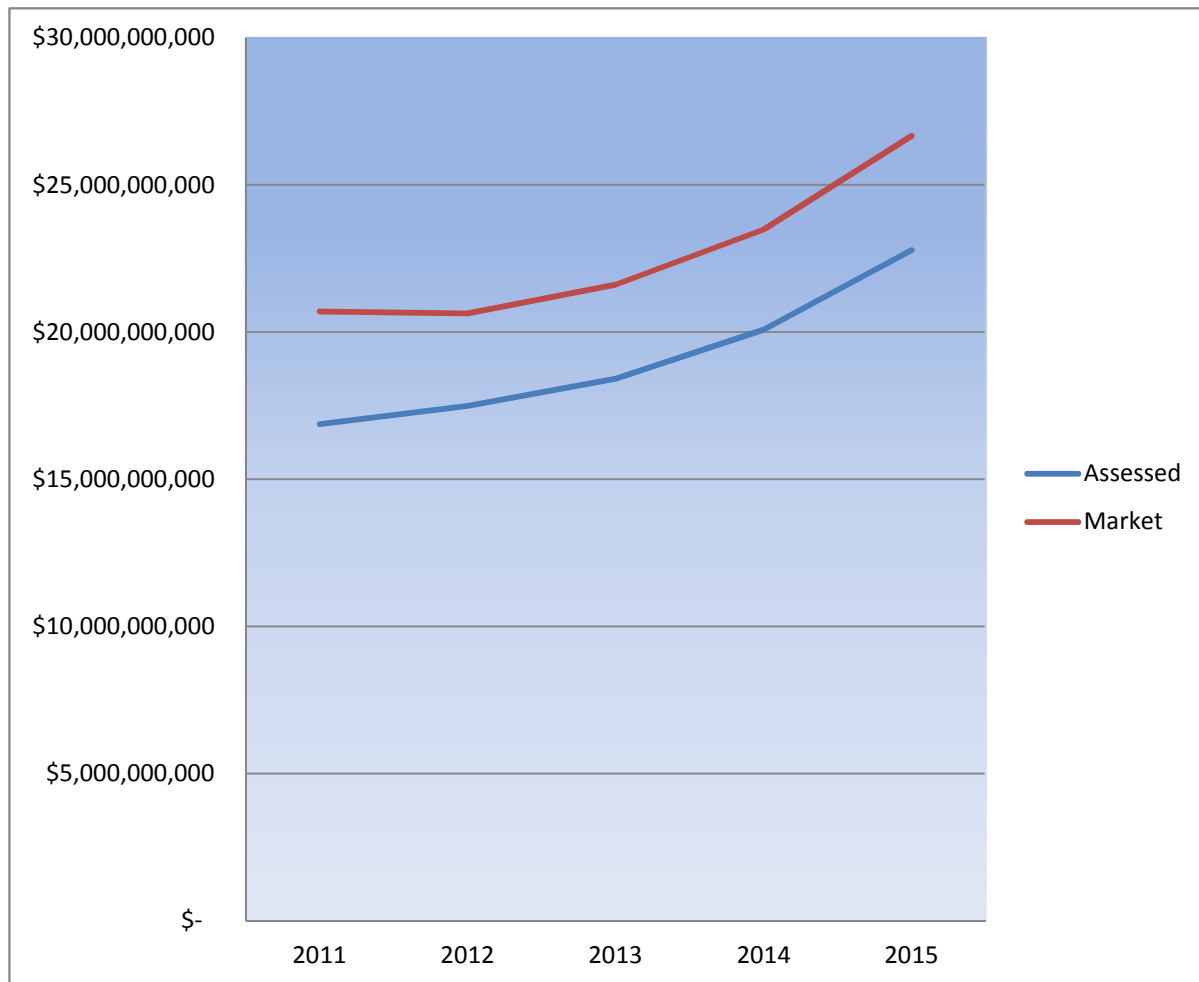
Total 2011-2012 Certified		
Total Net Taxable	(=)	\$ 17,496,916,671
Market Value		\$ 20,635,643,701
Freeze Taxable	(-)	\$ 765,800,148
Transfer Adjustment	(-)	\$ 1,552,369
Total Freeze Taxable	(=)	\$ 16,729,564,154
Freeze Adj Taxable		\$ 16,729,564,154
Tif Value	(-)	\$ 923,579,862
TIF Under Protest	(-)	
Freeze Adj Taxable	(=)	\$ 15,805,966,292
FROZEN LEVY		\$ 9,471,063.00

Total 2012-2013 Certified		
Total Net Taxable	(=)	\$ 18,415,270,797
Market Value		\$ 21,608,236,120
Freeze Taxable	(-)	\$ 866,578,338
Transfer Adjustment	(-)	\$ 1,510,896
Total Freeze Taxable	(=)	\$ 17,546,270,244
Freeze Adj Taxable		\$ 17,546,270,244
Tif Value	(-)	\$ 964,395,866
TIF Under Protest	(-)	
Freeze Adj Taxable	(=)	\$ 16,581,874,378
FROZEN LEVY		\$ 10,972,070.00

Total 2013-2014 Certified		
Total Net Taxable	(=)	\$ 20,078,026,461
Market Value		\$ 23,481,260,123
Freeze Taxable	(-)	\$ 990,434,002
Transfer Adjustment	(-)	\$ 2,383,691
Total Freeze Taxable	(=)	\$ 19,084,811,834
Freeze Adj Taxable		\$ 19,084,811,834
Tif Value	(-)	\$ 1,040,409,040
TIF Under Protest	(-)	
Freeze Adj Taxable	(=)	\$ 18,044,402,794
FROZEN LEVY		\$ 12,492,594.00

Assessed Value of Taxable Property V. Market Value

Total 2014-2015 Certified		
Total Net Taxable	(=)	\$ 22,787,651,925
Market Value		\$ 26,665,091,581
Freeze Taxable	(-)	\$ 1,166,501,770
Transfer Adjustment	(-)	\$ 3,863,542
Total Freeze Taxable	(=)	\$ 21,617,286,613
Freeze Adj Taxable		\$ 21,617,286,613
Tif Value	(-)	\$ 1,126,411,435
TIF Under Protest	(-)	
Freeze Adj Taxable	(=)	\$ 20,490,875,178
FROZEN LEVY		\$ 14,139,597.00



Projected Assessed Taxable Value vs. Market Value

Total 2014-2015 Certified		15-16 projected	16-17 projected	17-18 projected	
Total Net Taxable	(=)	\$ 22,787,651,925	\$ 25,187,647,426	\$ 27,387,637,302	\$29,287,627,253
Market Value		\$ 26,665,091,581	\$ 29,473,459,026	\$ 32,047,788,832	\$34,271,072,134
Freeze Taxable	(-)	\$ 1,166,501,770	\$ 1,289,357,736	\$ 1,401,975,399	\$ 1,499,236,040
Transfer Adjustment	(-)	\$ 3,863,542	\$ 4,270,450	\$ 4,643,448	\$ 4,965,583
Total Freeze Taxable	(=)	\$ 21,617,286,613	\$ 23,894,019,239	\$ 25,981,018,455	\$ 27,783,425,630
Freeze Adjusted Taxable		\$ 21,617,286,613	\$ 23,894,019,239	\$ 25,981,018,455	\$ 27,783,425,630
TIF Value	(-)	\$ 1,126,411,435	\$ 1,245,045,087	\$ 1,353,792,305	\$ 1,447,710,293
TIF Under Protest	(-)				
Freeze Adjusted Taxable	(=)	\$ 20,490,875,178	\$ 22,648,974,152	\$ 24,627,226,150	\$ 26,335,715,337
FROZEN LEVY		\$ 14,139,597.00	\$ 15,628,779	\$ 16,993,859	\$ 18,172,791

Over the past 5 years the districts taxable values have grown significantly, increasing approximately 36% during that time and 12% last year alone. The increase is due to a combination of people moving to Frisco and an increase in current property value. FISD’s assessed values are given to us each July 25th by the Collin County Appraisal district. Residents of the Frisco ISD pay a total of \$1.46 per 100 dollars of taxable value, that \$1.46 is broken further down; \$1.04 is dedicated to General Revenue, to operate the district for a year. The bulk of this expense is made up of personnel. The other \$.42 is reserved to make payments on the debt incurred from construction projects.

When forecasting future values several metrics are considered. Historical growth is a main determining factor. Projecting the upcoming year is easier because key projects are known and already being built. We know that the Dallas Cowboys are moving their headquarters to town and we know that Toyota is moving their headquarters to North Plano (bordering our district) as well. We also have a feel for housing starts that directly impact the upcoming year. Each of these indicators allows the district to project approximately 10.5% taxable value growth for the 15-16 school year. Beyond that, projecting becomes more difficult, so we are more conservative and predict 8.75% growth for the 16-17 school year and 7% for the 17-18 year.

ASSESSED PROPERTY VALUES, TAX RATES, and TAX COLLECTIONS

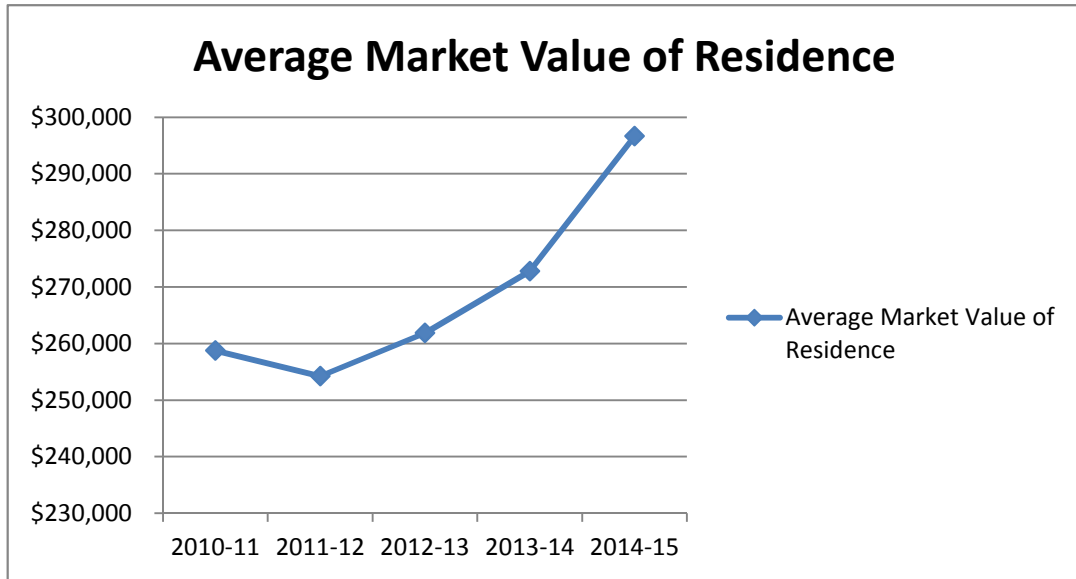
	2011	2012	2013
Assessed Value for Property Tax Levy	\$ 16,748,789,796	\$ 17,313,280,922	\$ 18,415,270,797
<i>General Fund</i>			
Property Tax Rate	\$1.00 per \$100	\$1.00 per \$100	\$1.04 per \$100
Property Taxes Collected	\$ 158,474,089	\$ 165,316,426	\$ 179,362,326
Penalties, Interest, and Other Tax Related Income	\$ 16,626,411	\$ 18,324,756	\$ 20,957,798
Total General Fund Collections	\$ 175,100,500	\$ 183,641,182	\$ 200,320,124
<i>Debt Service Fund</i>			
Property Tax Rate	\$0.39 per \$100	\$0.42 per \$100	\$0.42 per \$100
Property Taxes Collected	\$ 61,818,073	\$ 69,363,570	\$ 72,434,718
Penalties, Interest, and Other Tax Related Income	\$ 373,264	\$ 3,356,864	\$ 818,478
Total Debt Service Fund Collections	\$ 62,191,337	\$ 72,720,434	\$ 73,253,196
<i>Total Property Tax Related Income</i>	\$ 237,291,837	\$ 256,361,616	\$ 273,573,320

ASSESSED PROPERTY VALUES, TAX RATES, and TAX COLLECTIONS

	2014	2015
Assessed Value for Property Tax Levy	\$ 20,078,026,461	\$ 22,787,651,925
<i>General Fund</i>		
Property Tax Rate	\$1.04 per \$100	\$1.04 per \$100
Property Taxes Collected	\$ 196,981,346	\$ 222,000,000
Penalties, Interest, and Other Tax Related Income	\$ 18,857,682	\$ 20,000,000
Total General Fund Collections	\$ 215,839,028	\$ 242,000,000
<i>Debt Service Fund</i>		
Property Tax Rate	\$0.42 per \$100	\$0.42 per \$100
Property Taxes Collected	\$ 79,548,498	\$ 90,287,545
Penalties, Interest, and Other Tax Related Income	\$ 1,553,800	\$ 1,500,000
Total Debt Service Fund Collections	\$ 81,102,298	\$ 91,787,545
<i>Total Property Tax Related Income</i>	\$ 296,941,326	\$ 333,787,545

Average Values of Residences in Frisco Independent School District, Tax Rates & Effect

Column1	2010-11	2011-12	2012-13	2013-14	2014-15
Average Market Value of Residence	\$ 258,749	\$ 254,240	\$ 261,878	\$ 272,801	\$ 296,660
Average Taxable Value of Residence	\$ 243,043	\$ 239,109	\$ 246,412	\$ 257,241	\$ 279,160
Tax Rate per \$100 Value	\$ 1.39	\$ 1.42	\$ 1.46	\$ 1.46	\$ 1.46
Taxes Due on Average Residence	\$ 3,378.30	\$ 3,395.35	\$ 3,597.62	\$ 3,755.72	\$ 4,075.74



Demographic Forecasting

The district's external demographer, PASA, projects student data for a School District by using forward-looking techniques – not by relying on past rates of change. As a result, PASA believes that the data they generate is more rigorous and more usable by school districts than data created by State or Local entities because they assess the reality of development on the ground. The steps in the gathering of this data are outlined below:

- PASA uses this data to understand the competitive advantage the District has over other nearby districts or schools, and also to understand recent enrollment trends by grade and grade group.
- In order to project student enrollment accurately, PASA employees assess the 10 year development potential for each major parcel of land in the District. Data is gathered for every subdivision, apartment complex, and condo and then aggregated into Planning Units, with the Planning Units being derived from the Census-defined block groups for the area.
- Frisco I.S.D. Projected housing occupancies are based on interviews with up to 100 real estate experts, commercial brokers, city and county officials, and others, who are familiar with development expected in the area.
- Knowing where new homes will be built (yielding future students) is only half the picture. PASA must also understand where the current students live and where students have redistributed within the District over the past few years. These maps illustrate areas in which existing homes are becoming more oriented to families with school-aged children and other changes that are then applied to the projections of future student population.
- PASA develops three scenarios of growth, in an attempt to “bracket-in” all future growth patterns. The Most-Likely Scenario of Growth is used as the basis of long range planning in this report, but the Low and High Growth Scenarios must also be considered as feasible possibilities when planning for future facility utilization.
- PASA uses the data prepared in the Demographic Update to assess the long-term stability of each existing attendance zone, and also projects when and where additional facilities might be warranted.

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
FRISCO HS	09 - 9	418	474	522	543	615
	10 - 10	430	406	455	521	543
	11 - 11	383	428	398	445	536
	12 - 12	356	378	435	384	450
	Total	1,587	1,686	1,810	1893	2144
CENTENNIAL HS	09 - 9	555	549	546	617	532
	10 - 10	434	524	530	514	544
	11 - 11	433	414	510	540	444
	12 - 12	378	417	424	486	545
	Total	1,800	1,904	2,010	2157	2065
WAKELAND HS	09 - 9	440	468	563	577	645
	10 - 10	399	434	452	557	576
	11 - 11	338	385	442	440	549
	12 - 12	550	351	409	422	452
	Total	1,727	1,638	1,866	1996	2222
LIBERTY HS	09 - 9	451	514	596	677	511
	10 - 10	438	450	536	601	523
	11 - 11	351	439	450	514	474
	12 - 12	499	368	427	411	536
	Total	1,739	1,771	2,009	2203	2044
HERITAGE HS	09 - 9	380	450	519	612	497
	10 - 10	369	401	449	529	475
	11 - 11	294	396	389	439	427
	12 - 12	0	294	396	374	455
	Total	1,043	1,541	1,753	1954	1854
LONE STAR HS	09 - 9	197	247	269	379	371
	10 - 10	168	215	254	310	387
	11 - 11	158	176	230	295	300
	12 - 12	0	185	210	263	307
	Total	523	823	963	1247	1365
STALEY MS	06 - 6	201	232	252	229	227
	07 - 7	220	192	229	259	231
	08 - 8	185	219	194	229	257
	Total	606	643	675	717	715
CLARK MS	06 - 6	285	286	279	286	284
	07 - 7	251	285	294	284	288
	08 - 8	264	255	292	294	284
	Total	800	826	865	864	856
PIONEER HERITAGE MS	06 - 6	230	240	282	344	406
	07 - 7	205	245	237	292	367

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
WESTER MS	08 - 8	174	215	243	261	300
	Total	609	700	762	897	1073
	06 - 6	265	290	298	288	277
GRIFFIN MS	07 - 7	264	271	289	311	289
	08 - 8	280	267	292	303	318
	Total	809	828	879	902	884
ROACH MS	06 - 6	198	214	251	245	307
	07 - 7	164	206	213	245	251
	08 - 8	164	178	208	215	256
FOWLER MS	Total	526	598	672	705	814
	06 - 6	220	251	272	303	335
	07 - 7	188	243	262	290	328
STAFFORD MS	08 - 8	211	197	250	272	298
	Total	619	691	784	865	961
	06 - 6	399	399	309	303	369
SCOGGINS MS	07 - 7	358	410	276	307	310
	08 - 8	319	363	274	280	318
	Total	1,076	1,172	859	890	997
HUNT MS	06 - 6	240	270	336	350	384
	07 - 7	230	277	292	376	366
	08 - 8	219	246	300	303	399
MAUS MS	Total	689	793	928	1029	1149
	06 - 6	306	291	204	245	300
	07 - 7	267	291	190	232	248
COBB MS	08 - 8	247	271	192	207	246
	Total	820	853	586	684	794
	06 - 6	205	217	242	234	266
VANDERVENTER MS	07 - 7	187	206	234	253	261
	08 - 8	181	202	222	251	262
	Total	573	625	698	738	789
VANDERVENTER MS	06 - 6	196	211	263	284	310
	07 - 7	171	207	232	292	287
	08 - 8	124	186	228	255	298
VANDERVENTER MS	Total	491	604	723	831	895
	06 - 6	224	280	278	297	293
	07 - 7	233	233	297	308	294
VANDERVENTER MS	08 - 8	186	243	242	306	324
	Total	643	756	817	911	911
	06 - 6	0	0	279	313	366
VANDERVENTER MS	07 - 7	0	0	245	301	353
	08 - 8	0	0	258	279	313

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
	Total	0	0	782	893	1032
ROGERS EL	01 - 1	107	93	96	94	80
	02 - 2	108	113	86	103	94
	03 - 3	116	109	123	86	100
	04 - 4	125	108	116	135	90
	05 - 5	130	137	109	108	131
	KG	87	102	92	84	86
	Total	673	662	622	610	563
CURTSINGER EL	01 - 1	99	101	88	135	96
	02 - 2	102	107	107	124	124
	03 - 3	123	105	113	134	94
	04 - 4	123	122	117	140	107
	05 - 5	124	123	136	137	116
	KG	101	84	99	143	86
	Total	672	642	660	813	623
SMITH EL	01 - 1	120	106	89	90	89
	02 - 2	133	122	113	98	89
	03 - 3	146	132	121	107	101
	04 - 4	123	146	136	122	114
	05 - 5	150	129	147	143	122
	KG	106	86	88	86	91
	Total	778	721	694	646	606
ANDERSON EL	01 - 1	105	110	116	103	103
	02 - 2	96	125	109	119	106
	03 - 3	125	104	120	106	129
	04 - 4	129	135	105	131	114
	05 - 5	93	132	140	106	135
	KG	103	111	98	91	94
	Total	651	717	688	656	681
CHRISTIE EL	01 - 1	115	144	120	120	113
	02 - 2	132	110	131	120	109
	03 - 3	124	119	102	131	123
	04 - 4	119	123	114	101	129
	05 - 5	105	110	118	117	97
	KG	140	124	115	118	112
	Total	735	730	700	707	683
FISHER EL	01 - 1	121	114	101	105	92
	02 - 2	112	127	110	103	104
	03 - 3	118	106	125	126	113
	04 - 4	118	130	103	134	121
	05 - 5	126	122	123	107	136
	KG	109	109	96	85	99

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
	Total	704	708	658	660	665
BRIGHT EL	01 - 1	95	92	76	87	93
	02 - 2	80	89	89	81	95
	03 - 3	95	91	104	95	87
	04 - 4	105	95	90	99	97
	05 - 5	80	97	95	90	92
	KG	94	71	82	89	83
	Total	549	535	536	541	547
BORCHARDT EL	01 - 1	97	111	105	119	102
	02 - 2	114	104	122	114	127
	03 - 3	93	109	119	124	128
	04 - 4	116	97	114	128	133
	05 - 5	115	115	99	129	119
	EE	0	3	1	7	4
	KG	102	94	102	104	104
	Total	540	522	557	606	717
SHAWNEE TRAIL EL	01 - 1	103	116	101	104	89
	02 - 2	114	103	101	113	98
	03 - 3	118	106	108	112	110
	04 - 4	115	112	103	104	92
	05 - 5	104	121	108	116	96
	KG	127	97	93	90	98
	Total	681	655	614	639	583
SPEARS EL	01 - 1	115	127	114	114	115
	02 - 2	107	128	134	124	124
	03 - 3	119	114	122	145	132
	04 - 4	125	116	127	134	146
	05 - 5	118	126	116	121	136
	KG	124	121	103	104	115
	Total	708	732	716	742	768
SPARKS EL	01 - 1	131	125	106	98	114
	02 - 2	137	125	103	109	103
	03 - 3	127	131	103	123	121
	04 - 4	120	130	107	119	128
	05 - 5	101	127	118	118	130
	EE	0	0	4	14	11
	KG	129	135	95	111	107
	Total	614	648	530	594	714
GUNSTREAM EL	01 - 1	122	118	120	108	112
	02 - 2	107	115	122	118	111
	03 - 3	115	105	120	121	120
	04 - 4	125	109	107	111	126

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected	
RIDDLE EL	05 - 5	125	123	124	116	112	
	EE	0	0	6	21	5	
	KG	116	125	106	114	117	
	Total	588	577	585	601	703	
	01 - 1	136	157	128	121	134	
	02 - 2	147	143	133	133	122	
	03 - 3	113	152	137	132	141	
	04 - 4	115	111	137	129	120	
	05 - 5	93	110	109	137	127	
	EE	5	0	0	0	0	
BOALS EL	KG	134	141	112	120	108	
	Total	607	657	628	651	752	
	01 - 1	153	141	115	108	105	
	02 - 2	125	154	126	122	101	
	03 - 3	118	116	123	124	126	
	04 - 4	136	116	91	134	131	
	05 - 5	98	141	92	95	132	
	KG	154	142	96	96	110	
	Total	784	810	643	679	705	
	ISBELL EL	01 - 1	141	138	122	89	118
02 - 2		135	140	138	123	95	
03 - 3		122	139	146	136	120	
04 - 4		129	125	147	137	139	
05 - 5		110	129	126	148	142	
KG		127	111	86	104	77	
Total		764	782	765	737	691	
PINK EL		01 - 1	113	125	111	121	79
		02 - 2	124	123	121	108	94
		03 - 3	99	139	125	129	97
	04 - 4	109	109	136	132	109	
	05 - 5	87	125	102	143	125	
	KG	103	116	115	86	83	
	Total	635	737	710	719	587	
	BLEDSOE EL	01 - 1	112	142	112	156	122
		02 - 2	144	124	118	138	126
		03 - 3	111	151	109	141	122
04 - 4		116	117	122	121	109	
05 - 5		93	125	111	142	116	
KG		145	130	133	148	104	
Total		721	789	705	846	699	
ASHLEY EL		01 - 1	105	108	131	146	144
		02 - 2	87	120	110	145	149

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
OGLE EL	03 - 3	90	103	148	128	141
	04 - 4	113	116	113	153	107
	05 - 5	86	128	117	127	153
	KG	89	112	135	152	156
	Total	570	687	754	851	850
	01 - 1	109	119	110	111	112
	02 - 2	101	103	109	112	111
	03 - 3	91	111	93	127	108
	04 - 4	110	86	110	100	119
	05 - 5	79	105	88	118	104
CORBELL EL	KG	117	119	94	116	96
	Total	607	643	604	684	650
	01 - 1	104	90	104	107	123
	02 - 2	95	109	92	111	115
	03 - 3	109	104	103	108	125
	04 - 4	87	113	98	114	109
	05 - 5	96	90	110	116	126
	EE	16	3	0	0	0
	KG	82	107	101	118	113
	Total	485	526	504	674	711
SEM EL	01 - 1	68	99	86	110	115
	02 - 2	72	78	98	115	110
	03 - 3	84	83	83	115	99
	04 - 4	81	87	89	114	106
	05 - 5	66	89	83	107	102
	KG	93	81	75	119	98
	Total	464	517	514	680	630
	TAYLOR EL	01 - 1	116	92	97	112
02 - 2		93	107	96	102	127
03 - 3		91	90	113	102	102
04 - 4		95	103	97	124	99
05 - 5		89	89	99	103	130
KG		81	80	113	122	83
Total		565	561	615	665	672
MOONEYHAM EL		01 - 1	107	108	146	115
	02 - 2	116	129	121	138	124
	03 - 3	111	128	143	131	130
	04 - 4	100	124	133	150	115
	05 - 5	98	119	144	130	148
	KG	95	127	105	144	142
	Total	627	735	792	808	787
	ROBERTSON EL	01 - 1	118	159	129	145

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
	02 - 2	126	125	133	135	132
	03 - 3	118	137	115	132	121
	04 - 4	110	135	126	126	127
	05 - 5	118	134	99	124	100
	KG	131	164	134	148	143
	Total	721	854	736	810	753
	ELLIOTT EL					
	01 - 1	158	152	92	76	90
	02 - 2	152	157	85	90	79
	03 - 3	127	151	81	83	89
	04 - 4	90	124	100	104	81
	05 - 5	107	90	64	108	110
	KG	146	155	84	92	88
	Total	780	829	506	553	537
CARROLL EL						
	01 - 1	134	124	112	125	81
	02 - 2	143	132	120	114	94
	03 - 3	103	151	131	118	81
	04 - 4	113	103	137	134	96
	05 - 5	90	112	100	134	102
	KG	121	108	113	104	55
	Total	704	730	713	729	509
TADLOCK EL						
	01 - 1	108	105	129	139	126
	02 - 2	94	109	120	149	116
	03 - 3	72	96	112	128	130
	04 - 4	88	90	102	119	118
	05 - 5	75	92	89	109	109
	KG	96	125	133	139	105
	Total	533	617	685	783	704
ALLEN EL						
	01 - 1	137	116	97	106	99
	02 - 2	134	147	95	103	108
	03 - 3	126	130	116	97	102
	04 - 4	88	124	118	133	93
	05 - 5	88	94	93	116	127
	KG	110	137	95	101	85
	Total	683	748	614	656	614
SONNTAG EL						
	01 - 1	92	124	130	134	113
	02 - 2	85	99	128	141	102
	03 - 3	73	98	108	132	118
	04 - 4	70	73	107	132	129
	05 - 5	67	78	76	131	104
	KG	124	114	119	144	120
	Total	511	586	668	814	686
PUREFOY EL						
	01 - 1	134	114	114	121	92

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
	02 - 2	102	140	124	121	123
	03 - 3	103	109	137	122	116
	04 - 4	95	106	113	135	131
	05 - 5	84	97	104	113	136
	KG	107	117	120	91	84
	Total	625	683	712	703	682
COMSTOCK EL	01 - 1	0	0	72	93	107
	02 - 2	0	0	82	79	114
	03 - 3	0	0	80	97	94
	04 - 4	0	0	59	92	110
	05 - 5	0	0	68	67	103
	KG	0	0	81	105	100
	Total	0	0	442	533	628
NICHOLS EL	01 - 1	0	0	107	141	107
	02 - 2	0	0	93	118	120
	03 - 3	0	0	89	120	97
	04 - 4	0	0	90	111	113
	05 - 5	0	0	91	101	107
	KG	0	0	100	126	124
	Total	0	0	570	717	668
PHILLIPS EL	01 - 1	0	0	107	144	136
	02 - 2	0	0	109	127	124
	03 - 3	0	0	99	138	120
	04 - 4	0	0	96	115	131
	05 - 5	0	0	77	116	129
	KG	0	0	131	165	106
	Total	0	0	619	805	746
Scott EL	01 - 1	0	0	0	0	113
	02 - 2	0	0	0	0	97
	03 - 3	0	0	0	0	103
	04 - 4	0	0	0	0	94
	05 - 5	0	0	0	0	93
	KG	0	0	0	0	123
	Total	0	0	0	0	623
Newman EL	01 - 1	0	0	0	0	104
	02 - 2	0	0	0	0	123
	03 - 3	0	0	0	0	91
	04 - 4	0	0	0	0	88
	05 - 5	0	0	0	0	97
	KG	0	0	0	0	114
	Total	0	0	0	0	617
McSpedden EL	01 - 1	0	0	0	0	112

Frisco ISD Enrollment by Campus and Grade

Campus	Grade	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015 projected
	02 - 2	0	0	0	0	77
	03 - 3	0	0	0	0	86
	04 - 4	0	0	0	0	88
	05 - 5	0	0	0	0	58
	KG	0	0	0	0	88
	Total	0	0	0	0	509
Hosp EL	01 - 1	0	0	0	0	89
	02 - 2	0	0	0	0	89
	03 - 3	0	0	0	0	66
	04 - 4	0	0	0	0	69
	05 - 5	0	0	0	0	58
	KG	0	0	0	0	90
	Total	0	0	0	0	461
EARLY CHILDHOOD	01 - 1	3	3	1	1	2
	02 - 2	2	1	3	3	
	03 - 3	2	1	2	1	2
	04 - 4	1	7	2	0	
	05 - 5	2	0	3	2	2
	EE	434	413	353	416	293
	KG	9	7	4	7	2
	PK	277	298	276	298	302
	Total	730	730	644	728	603

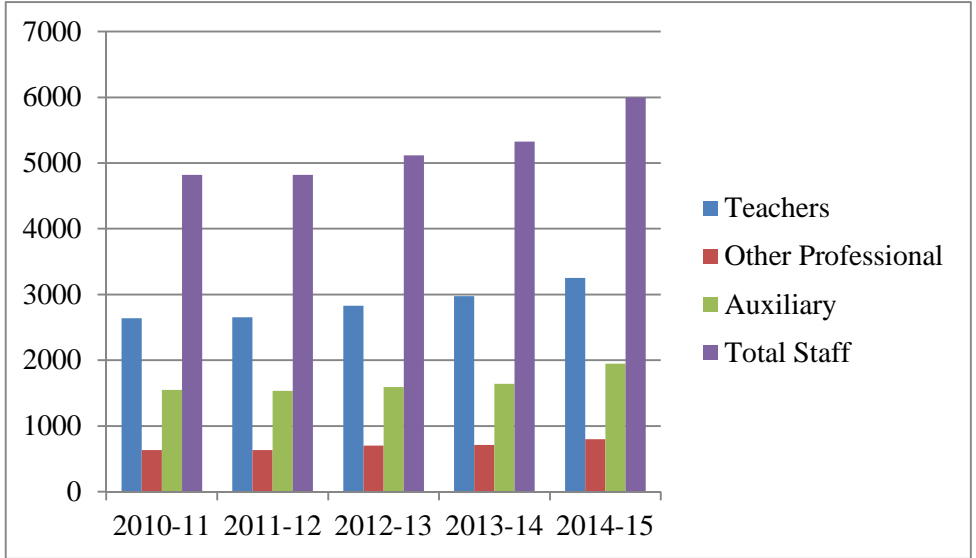
Demographic figures are supplied from an external demographic firm utilizing a model that takes into account district birth rates, student mobility, student yields from different types and ages of housing, and anticipated growth from new residential development.

2014-15 Staff FTE's by Assignment

Teaching Staff		FTE
	Pre-Kindergarten	6.89
	Kindergarten	210.20
	Elementary (Grades 1-6)	1373.10
	Middle School (Grades 6-8)	115.22
	Secondary (Grades 7-12)	1121.78
	All Grade Levels	423.81
Total Teaching Staff		3251.00
Other Professional Staff		
	Athletic Trainer	5.05
	Counselor	102.93
	Educational Diagnostician	38.12
	Librarian	58.55
	LSSP/Psychologist	15.99
	Therapist	20.84
	Other Campus Professional	50.34
	Other Non-Instructional	102.71
	School Nurse	63.78
	Social Worker	1.14
	Speech Therapist/Pathologist	66.62
	Teacher Facilitator	50.97
	Truant Officer/Visiting Teacher	3.43
	Assistant Principal	103.92
	Asst./Deputy Superintendent	5.71
	Athletic Director	2.28
	Business Manager	1.14
	Director of Personnel/Human Resources	2.28
	District Instructional Program Director	29.12
	Principal	62.81
	Superintendent	1.14
	Tax Assessor/Collector	1.14
	Teacher Supervisor	7.99
Total Other Professional		798.00
Paraprofessional Staff/Auxilliary		
	Educational Aide	495.02
	Auxilliary	1452.98
Total Paraprofessional Staff/Auxilliary		1948.00
Total Personnel FTE's		5997.00

STAFF FTE's BY ASSIGNMENT

	2010-11	2011-12	2012-13	2013-14	2014-15
Teachers	2636.8	2655.5	2828.3	2973.8	3251.0
Other Professional	634.7	631.3	698.8	709.3	798.0
Auxiliary	1549.2	1534.4	1590.63	1642.8	1948.0
Total Staff	4820.7	4821.2	5117.7	5325.9	5997.0



BOND HISTORY

Due to the rapid growth of the Frisco ISD, Bond sales and Bond elections have been an integral part of allowing the district to build the facilities which allow students to be successful.

Due to the rapid growth of the Frisco Independent School District, bond sales and bond elections have been an integral part of allowing the District to build facilities to meet the needs of the students and offer the quality educational experiences that our community demands.

Current Bonds Authorized in 2014 -- \$775,000,000

Following numerous informational meetings and lengthy discussions concerning the needs of the District, the Bond Committee proposed calling for a bond authorization election in May 2014. The committee recommended that the District ask the voters to approve \$775,000,000 to be used for additional facilities and support service projects that would accommodate approximately 66,000 students. At the time of the committee meetings, the district was projected to reach this population threshold in 2020. The bond authorization election was held on May 10, 2014 and was approved by the voters with a 77% margin of approval. The Bond Committee recommended using the proceeds from this authorization in the following manner:

School/Instructional Facilities

• 8 Elementary Schools	\$169,000,000
• 3 Middle Schools	\$112,000,000
• 3 High Schools	\$317,000,000
• Expansions and Additions	\$21,200,000
• Land Purchases	\$37,000,000
• Contingency (Acceleration, Scope Adjustments)	<u>\$9,300,000</u>
• TOTAL (85.9% of authorization)	\$665,700,000

Instructional and Student Support Services

• Technology	\$40,000,000
• Renovations and Updates	\$38,000,000
• Buses	\$12,000,000
• Construction/Demographic Services	\$7,000,000
• Security	\$3,700,000
• Energy Management	<u>\$2,500,000</u>
• TOTAL (13.3% of authorization)	\$103,000,000

Special Programs/Support Facilities Renovations

• Memorial Stadium Upgrade	\$4,000,000
• Barrow Transportation Center	\$950,000
• Natatorium Storage	\$700,000
• Transportation West	<u>\$450,000</u>
• TOTAL (0.8% of authorization)	\$6,100,000

TOTAL Bond Authorization 2014 **\$775,000,000**

Bonds Authorized in 2006 -- \$798,000,000

The bond committee reviewed current facilities, current bond program projects and enrollment projections for the future, and proposed a package to take the district to 52,000 students. The bond passed in May, 2006. The 2006 Bond Committee recommended the following projects:

School/Instructional Facilities

• 10 Elementary Schools	\$174,562,742
• 6 Middle Schools	\$185,789,963
• 3 High Schools	\$235,734,493
• Design/Site Work High School #8	\$15,000,000
• Career and Technology Education Center (CATE), Phase 2	\$18,500,000
• Ag Science/Manufacturing Facility	\$750,000
• Renovations/Additions	\$2,500,000
• Acker/Student Opportunity Center upgrades	\$8,500,000
• Land and Site Development	<u>\$46,000,000</u>
• TOTAL (86% of authorization)	\$687,337,198

Instructional and Student Support Services

• Technology	\$49,979,000
• Maintenance/Renovations	\$15,000,000
• Buses	\$8,683,802
• Security	<u>\$7,000,000</u>
• TOTAL (10% of authorization)	\$80,662,802

Special Programs/Facility Needs

• Service Center, Phase 4	\$2,500,000
• Maintenance Facility	\$5,000,000
• Support Staff Facility	\$4,000,000
• Transportation Facility	\$8,500,000
• Warehouse Facility	<u>\$10,000,000</u>
• TOTAL (4% of authorization)	\$30,000,000

TOTAL Bonds Authorized 2006 **\$798,000,000**

Bonds Authorized in 2003 -- \$478 million

Provided and providing for 18 elementary schools (Ashley opened in 2005; Corbell, Ogle, Sem and Taylor opened in 2006; Carroll, Mooneyham and Robertson in 2007; Elliott and Tadlock in 2008; Allen and Early Childhood School in 2009; Purefoy and Sonntag will open in 2010) three middle schools (Roach opened in 2005; Fowler in 2007; Scoggins in 2008 as did Stafford utilizing 2006 funds), the fourth high school - Liberty High - and the design of a fifth - Heritage High, purchases of school sites, a Career and Technology Education Center (phase I - completed at the same time as phase 2 in the 2006 bond - opened in 2008), classroom additions (complete in 2004), maintenance and renovations to existing campuses, security systems, technology expansion and upgrades, service center/warehouse expansion (2004-2005), administrative office space (annex opened in 2005), and school buses.

Bonds Authorized in 2000 -- \$298 million

Provided and providing for 7 elementary schools (Gunstream, Spears, Sparks- opened in 2002 - Riddle, Boals- opened in 2003 – Bert and Eloise Isbell opened in 2004 and Dr. Erwin G. and Elisabeth Pink Elementary in 2005); two middle schools (Wester - opened in 2002 and Griffin in 2004); two high schools and the design of a fourth -Centennial High School, opened in 2003 and the third high school – Justin Wakeland High - opened in 2006; new school sites; natatorium (opened in the fall of 2003) and a second stadium (not used due to joint partnership for Pizza Hut Park/Pink Field); technology upgrades and the WAN; final expansion of Memorial Stadium; renovations and repairs to existing facilities; phase I of the Service Center (maintenance/district warehouse) opened in 2004; library resources; portable buildings for transition/stability

Bonds Authorized in 1998 -- \$118 million

Provided for 4 elementary schools (Shawnee Trail, Fisher, Bright and Borchardt); two middle schools (Clark and Pioneer Heritage); phase III (final) of Frisco High; technology infrastructure additions and improvements; school sites; stadium renovations; design costs of second high school and fourth middle school; miscellaneous improvements to existing campuses

Bonds Authorized in 1995 -- \$48 million

Provided for 3 elementary schools - Smith Elementary, Christie Elementary and Anderson Elementary; addition to Curtsinger Elementary; Staley Middle School rebuild; phase II of FHS; renovations to Rogers Elementary, Acker Elementary, the two-story Maple Street Administration building, and the one story Maple Street school; maintenance/transportation facility addition; stadium expansion and parking; acquisition of school sites; Clark Middle School Design.

BOND DEBT SERVICE

FRISCO INDEPENDENT SCHOOL DISTRICT
Aggregate Debt Service

Fiscal Year				FY Ending 6/30
Ending	Principal	Interest	Annual Debt Service	
2014	\$ 26,050,000.00	\$ 63,756,792.67	\$ 89,806,792.67	
2015	25,545,000.00	71,085,194.43	96,630,194.43	
2016	31,060,000.00	69,998,338.18	101,058,338.18	
2017	34,461,992.20	68,585,792.86	103,047,785.06	
2018	38,665,000.00	65,260,701.31	103,925,701.31	
2019	41,265,000.00	63,612,261.31	104,877,261.31	
2020	42,221,260.30	62,751,716.63	104,972,976.93	
2021	42,774,472.30	62,033,595.24	104,808,067.54	
2022	44,562,422.40	60,173,646.38	104,736,068.78	
2023	46,500,469.35	58,178,338.18	104,678,807.53	
2024	45,456,447.95	59,263,323.96	104,719,771.91	
2025	43,247,844.10	61,562,289.69	104,810,133.79	
2026	47,047,677.75	57,609,612.91	104,657,290.66	
2027	45,679,730.30	59,046,744.73	104,726,475.03	
2028	46,291,872.70	57,040,214.83	103,332,087.53	
2029	48,185,218.55	56,494,018.98	104,679,237.53	
2030	50,127,325.85	54,477,283.55	104,604,609.40	
2031	60,555,115.10	43,749,241.17	104,304,356.27	
2032	55,892,801.00	48,485,074.02	104,377,875.02	
2033	59,393,770.00	44,932,045.64	104,325,815.64	
2034	48,359,731.20	56,229,971.94	104,589,703.14	
2035	50,482,692.00	54,071,723.64	104,554,415.64	
2036	76,425,000.00	27,503,393.76	103,928,393.76	
2037	73,175,000.00	30,920,693.76	104,095,693.76	
2038	71,050,000.00	23,053,978.13	94,103,978.13	
2039	77,230,000.00	15,053,228.13	92,283,228.13	
2040	79,095,000.00	11,463,043.76	90,558,043.76	
2041	80,985,000.00	7,804,171.88	88,789,171.88	
2042	82,980,000.00	4,099,175.00	87,079,175.00	
2043	35,980,000.00	1,616,262.50	37,596,262.50	
2044	18,310,000.00	609,181.25	18,919,181.25	
2045	5,905,000.00	118,100.00	6,023,100.00	
	<u>\$ 1,574,960,843.05</u>	<u>\$ 1,420,639,150.42</u>	<u>\$ 2,995,599,993.47</u>	

FINANCIAL INTEGRITY RATING SYSTEM of TEXAS (FIRST)

Senate Bill 218 of the 77th Legislature (2001) authorized the implementation of a financial rating system, which is referred to as the FIRST system. The purpose of the system is to ensure that school districts are held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources. The system is designed to encourage Texas Public Schools to better manage their financial resources and improve local decision making that impacts the allocation of resources to Texas public schools.

In each of the 12 years since its inception, Frisco ISD has earned the highest possible rating, Superior Achievement, under the guidelines of the FIRST system.

ACADEMIC RATING

The Texas Education Agency recently released its new index-based approach to academic accountability. The ratings apply one of two labels to districts and campuses: “Met Standard or “Improvement Required”.

Frisco ISD and all of its rated schools “Met Standard” in all applicable indices: student achievement, student progress, closing performance gaps and postsecondary readiness. District and campus scores were well above state targets, with several schools earning distinctions.

The following is a breakdown of the measured standards:

Index 1: Student Achievement

A look at performance across all subjects and all student groups at the satisfactory performance standard.

Target Score: 55 Frisco ISD Score: 94

Index 2: Student Progress

A look at scores of 10 student groups, including ethnic groups, English-language learners and special education students for reading, writing and math scores categorized as having met or exceeded progress standards.

Target Score: 16 Frisco ISD Score: 46

Index 3: Closing Performance Gaps

Includes scores of students who are economically disadvantaged, and as applicable, the campus' or district's two lowest performing ethnic groups from the year before.

Target Score: 28 Frisco ISD Score: 53

Index 4: Post Secondary Readiness

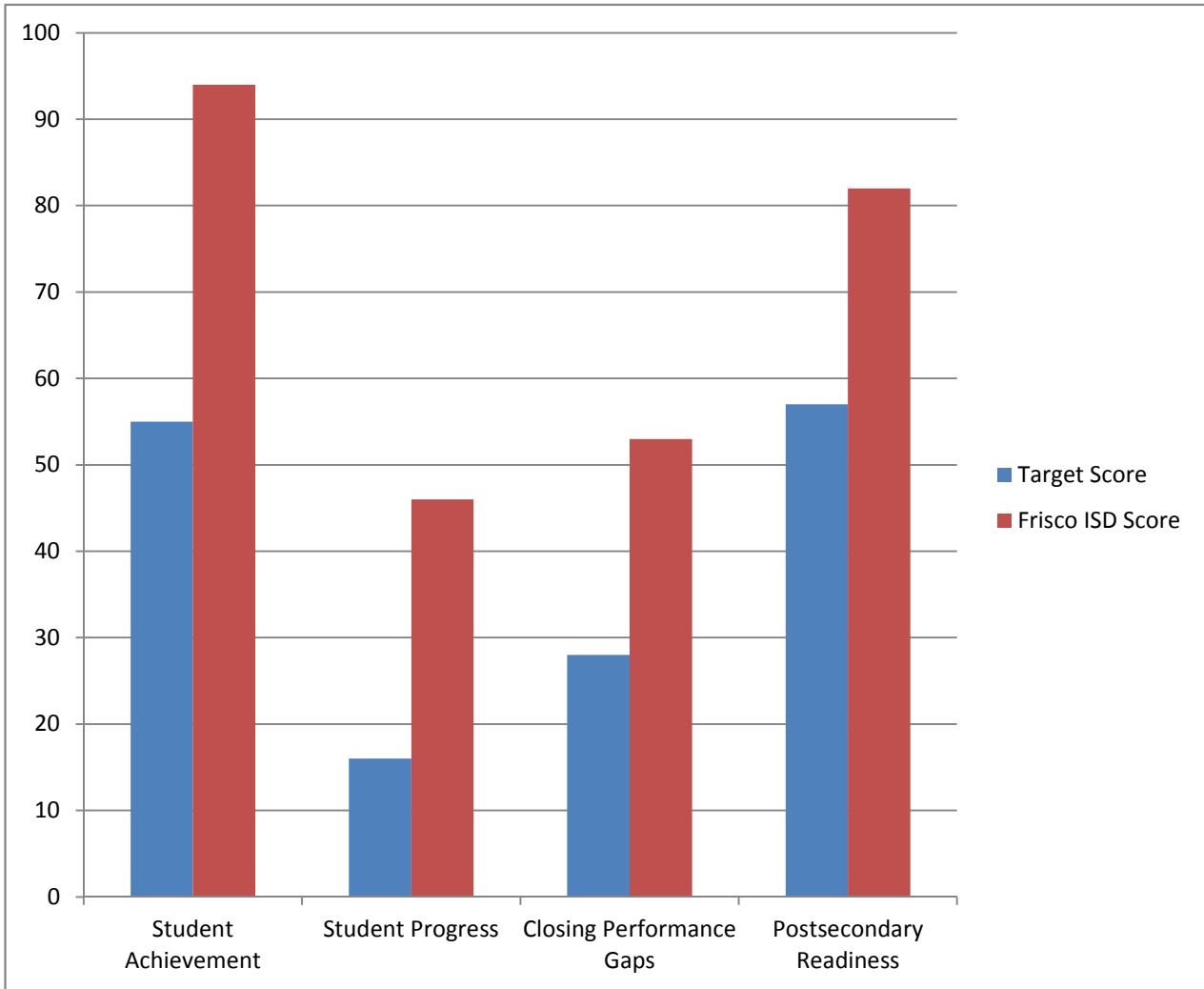
Examines graduation rates and rates of students graduating on Recommended and Distinguished/Advanced plans.

Target Score: 57 Frisco ISD Score: 82

TAKS Results by Subject and Grade							
Subject	Group	2010		2011		2012 (Grade 10 & 11 only)	
		Met Expectations	Commended	Met Expectations	Commended	Met Expectations	Commended
Reading/ELA	All Students	98	56	98	56	98	38
Math	All Students	96	54	96	52	95	43
Writing	All Students	98	56	98	57	n/a	n/a
Science	All Students	96	51	96	53	96	41
Social Studies	All Students	99	73	99	72	99	75
Reading/ELA	African American	97	41	95	39	98	25
Math	African American	91	33	90	29	90	21
Writing	African American	99	45	97	43	n/a	n/a
Science	African American	91	29	90	30	92	20
Social Studies	African American	99	58	98	55	98	57
Reading/ELA	Hispanic	95	41	96	46	97	33
Math	Hispanic	93	41	94	39	92	34
Writing	Hispanic	97	45	96	44	n/a	n/a
Science	Hispanic	93	39	93	39	93	28
Social Studies	Hispanic	99	66	99	61	99	67
Reading/ELA	White	99	59	99	59	99	39
Math	White	98	57	98	55	96	46
Writing	White	98	57	98	59	n/a	n/a
Science	White	98	56	98	57	98	46
Social Studies	White	99	77	99	77	99	80
Reading/ELA	Econ. Dis.	94	36	95	36	96	27
Math	Econ. Dis.	90	33	91	29	88	24
Writing	Econ. Dis.	96	39	95	36	n/a	n/a
Science	Econ. Dis.	90	29	89	33	91	24
Social Studies	Econ. Dis.	99	55	99	56	98	56

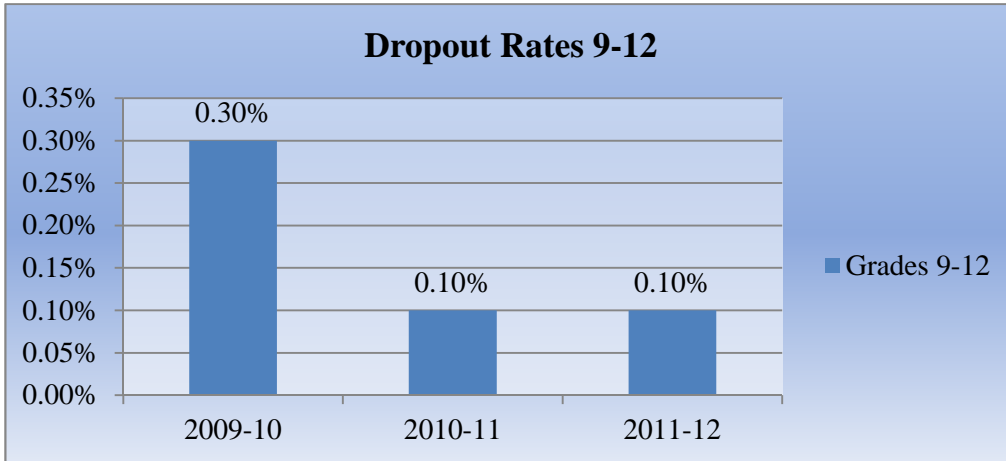
Frisco ISD 2014 Accountability Summary

	Target Score	Frisco ISD Score	Met Standard
Student Achievement	55	94	Yes
Student Progress	16	46	Yes
Closing Performance Gaps	28	53	Yes
Postsecondary Readiness	57	82	Yes



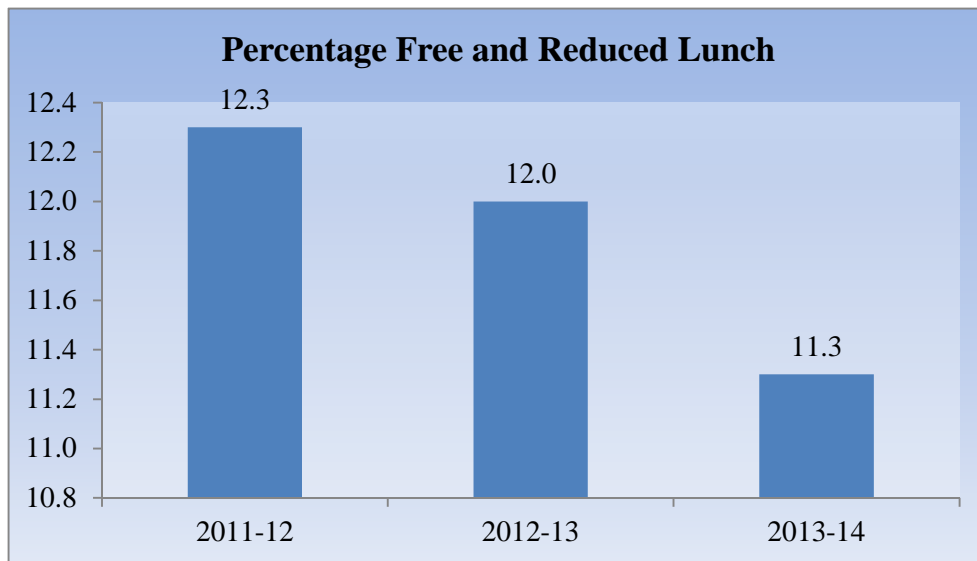
The new ratings system applies one of two ratings to districts and campuses: "Met Standard" or "Improvement Required". Frisco ISD and all 53 of its schools "Met Standard" and scores were well above state targets.

Drop Out Rates			
	2009-10	2010-11	2011-12
Grades 7-8	0.00%	0.00%	0.00%
Grades 9-12	0.30%	0.10%	0.10%



Free and Reduced Lunch Program Eligible

	2011-12	2012-13	2013-14
Percentage	12.3	12.0	11.3



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Glossary of Terms

Glossary of Terms

ADMINISTRATION

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency that are system-wide and not confined to one school, subject, or narrow phase of school activity.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

ALLOCATION

A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

BOARD OF EDUCATION, PUBLIC

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Surety Bond.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt"

BONDS AUTHORIZED AND UNISSUED

Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS ISSUED

Bonds sold.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures

and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGETARY CONTROL

The control management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

CAPITAL OUTLAYS

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS FUND

A governmental fund type with budgetary control established to account for projects that are financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instructional, School Leadership, Nursing.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received, for example, payroll costs, purchased and contracted services, materials, and supplies.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

CONTRACTED SERVICES

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST ACCOUNTING

A method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND

A governmental fund with budgetary control that accounts for expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

DELINQUENT TAXES

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31.

DEPRECIATION

The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE TAX RATE

State law in Texas prescribes a formula for calculating the effective tax rate for districts. The net effect of the formula is to produce a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property, and newly constructed property. If the tax rate is raised by three percent or more over the prior year's effective tax rate, State law requires that special notices must be posted and published. If the tax rate exceeds the rollback tax rate, an election to limit school taxes is automatically triggered on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

ENCUMBRANCE

Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the District. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

EQUALIZED WEALTH LEVEL

Equalized Wealth Level means the wealth per student provided by Section 36.002, Texas Education Code.

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it will be collected during the period.

FIFTY CENT TEST

The 50-Cent Debt Test was enacted in 1991 and essentially limits a school districts maximum Interest and Sinking fund tax rate to 50.0 cents. Prior to a new sale of voter approved bonds, the Test requires a school district to demonstrate to the Attorney General its new and existing bonds may be repaid from a maximum I&S tax rate of 50.0 cents or less.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year is July 1st through June 30th.

FIXED ASSETS

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FTE

Full-Time Equivalent measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE. When FTE counts are included in reports they represent the aggregate of all FTE percentages, e.g., if one teacher provides four hours of instruction and four others provide one hour, together they represent one FTE.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND 199—GENERAL FUND

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law.

FUND 240—NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM (Child Nutrition Fund)

This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes.

FUND 599—DEBT SERVICE FUND

The debt service fund is a governmental fund, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

FUND 699—CAPITAL PROJECTS FUND

This fund classification is used to combine all capital project funds for reporting. It is recommended that each capital project be recorded in a locally defined fund.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period during the fiscal year prior to closing.

FUND, PERMANENT SCHOOL

The Permanent School fund consists of money, securities, or lands which have been set aside as an investment for public school purposes of which the income but not the principal may be expended. These funds, in most cases, have been derived from the sale of State school lands set aside by the Federal and/or State Government, from rents and royalties, and from surplus revenue returned to the State by the Federal Government.

GENERAL FUND

A fund group with budgetary control used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use by the local education agency. The General Fund is used to finance the ordinary operations of a governmental unit except those activities required to be accounted for in another fund.

GENERAL OBLIGATION DEBT

Tax supported bonded debt which is backed by the full faith and credit of the District.

INDEPENDENT AUDIT

An audit performed by an independent auditor.

INDEPENDENT AUDITOR

An auditor who is independent of the agency whose accounts are being audited.

LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes special assessments imposed by a governmental unit.

LONG-TERM BUDGET

A budget prepared for a period longer than a fiscal year.

M&O TAX RATE

The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations. A basis of accounting in which expenditures are accrued when incurred and revenues are accounted for when they become measurable and available.

PERSONNEL, FULL-Time

School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

PROGRAM

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function or project for which the District is responsible.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a traditional type of budget between the traditional character and object budget on the one hand, the performance budget on the other.

REFINED ADA

Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible days attendance is divided by the number of days of instruction to compute the refined average daily attendance. See also ADA.

REFUNDING BONDS

Bonds issued to pay off bonds already outstanding.

RESERVED FUND BALANCE

The portion of fund equity which is not available for appropriation or which has been legally separated for a specific purposes.

REVENUE

The yield of taxes, tuition, interest earnings, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See Receipts, revenue.

ROLLBACK TAX RATE

A tax rate that exceeds the rollback tax rate will automatically trigger an election to limit school taxes on a date not less than 30 days or more than 90 days after the tax rate is adopted. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

SCHOOL SITE

The land and all improvements to the site, other than structure, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

SURETY BOND

A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities. The total value of all real, personal and mineral property in the District as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

TAX RATE

Total tax rate is set by the Board of Trustees and is made up of two components: maintenance and operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

TAX RATE LIMITATION

A school may not impose a maintenance and operation tax rate that exceeds \$1.50 per \$100 valuation of taxable property. New debt approved after April 1, 1991, and issued after September 1, 1992, is limited to an additional \$.50. The total maintenance and operation and debt tax rate is limited to \$2.00. Old debt approved on or before April 1, 1991, and issued before September 1, 1992, is exempt from the \$2.00 limit.

TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property.

WADA

To treat school districts fairly in funding, a Weighted Average Daily Attendance (WADA) is used to measure the extend students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

WEALTH EQUILIZATION TRANSFER

The amount budgeted by districts for the cost of reducing their property wealth to the required equalization wealth level. Sometimes referred to as Robin Hood Funds.

WEALTH PER STUDENT

"Wealth per student" means the taxable value of property, as determined under Section 11.86, Texas Education Code, divided by the number of students in weighted average daily attendance who were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements where necessary.