# 2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL EXCELLENCE Supporting Academic Success

> For The Fiscal Year Ended June 30, 2024 Houston, Texas

HOUSTON INDEPENDENT SCHOOL DISTRICT

# 2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL EXCELLENCE Supporting Academic Success

For The Fiscal Year Ended June 30, 2024 Houston, Texas

## Prepared by the Office of Finance



### Annual Comprehensive Financial Report For the fiscal year ended june 30, 2024

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# HOUSTON INDEPENDENT SCHOOL DISTRICT

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2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT INTRODUCTORY SECTION

> FINANCIAL EXCELLENCE Supporting Academic Success



### **CERTIFICATE OF BOARD**

Houston Independent School District

Harris County

<u>101-912-IV</u>

We, the undersigned, certify that the attached auditors' report of the above-named school district was reviewed and approved for the fiscal year ended June 30, 2024, at a meeting of the School Board of such school district on the 14th day of November 2024.

Angela Lemond Flowers Secretary, School Board Houston Independent School District

Audrey Momanaee President, School Board Houston Independent School District



Board of Education November 14, 2024

November 14, 2024

Members of the Board of Managers and Citizens of the Houston Independent School District:

The Annual Comprehensive Financial Report (ACFR) of the Houston Independent School District (the "District" or "HISD") for the fiscal year ended June 30, 2024 is hereby submitted. This document is management's report of financial operations to the Board of Managers (the "Board"), taxpayers, grantor agencies, employees, the Texas Education Agency, and other interested parties.

The Texas Education Code requires that all school districts file an annual report with the Texas Education Agency (TEA) within 150 days of the close of each fiscal year. The annual report must be prepared in accordance with generally accepted accounting principles (GAAP) as applicable to governmental entities and must be audited by a firm of independent licensed certified public accountants. This Annual Comprehensive Financial Report is submitted in fulfillment of that requirement. An audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The financial statements of the District have been audited by Weaver and Tidwell, L.L.P.

To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner designed to fairly present the financial position as well as the financial condition of the District. Disclosures necessary to enable the reader to gain understanding of such financial operations have been included. Responsibility for the accuracy and completeness of the data presented, as well as the presentation of this report, rests with District management.

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

#### PROFILE OF THE HOUSTON INDEPENDENT SCHOOL DISTRICT

The District was created and incorporated by an act of the Thirty-Eighth Legislature of the State of Texas in 1923. As required by House Bill 1842, passed in 2015 by the Texas legislature, Texas Education Commissioner Mike Morath appointed the nine-member Board of Managers to temporarily replace the elected board of trustees on June 1, 2023. The Board of Managers has the same authority as the elected trustees and will be responsible for overseeing the management of the school district. Based on legislative authority codified in the Texas Education Code, the Board (1) has exclusive power and duty to govern and oversee the District; (2) can acquire and hold real and personal property, sue and be sued, and hold all rights and titles to school property; (3) shall have power to levy and collect taxes and to issue bonds; (4) can contract for appointed officers, teachers, and other personnel as well as for goods and services; and (5) has the right of eminent domain to acquire real property.

HISD, with an enrollment of 184,109 students, is the eighth-largest public school system in the nation and the largest in Texas. The District encompasses 333 square miles within Harris County, Texas including 51% of the current geographic area of the City of Houston and all or part of four other cities or villages. HISD is an ethnically diverse district as 61.8 percent of all students are Hispanic, 21.4 percent are African American, 9.8 percent are White, 5.0 percent are Asian and 2.0 percent are of other ethnicities.



Board of Education November 14, 2024

Houston Independent School District provides services through 274 schools, of which 8 are early childhood centers (pre-kindergarten for four-year-old students), 159 elementary schools (grades K-5), 39 middle schools (grades 6-8), 37 high schools (grades 9-12) and 31 combination/alternative sites. The average age of the District's schools is 45 years. A list of school buildings with year of construction can be found in the Statistical Data Section. (See pages 131-152.)

Four division superintendents oversee the elementary, middle, high school and alternative/charter schools. Four senior executive directors, twelve executive directors, and twelve unit leaders report to the division superintendents. These individuals provide leadership to principals, align resources and support for teachers, and ensure that the district is providing equitable and quality educational opportunities to students. HISD's organization is designed to emphasize teaching and learning, align school goals and programs for sustained improvement, eliminate duplicated services, and provide greater oversight of data and compliance with state laws and regulations.

The District serves its diverse student population through an intensive core curriculum and specialized instructional and career programs. The District provides a full range of programs and services to its students, including elementary and secondary courses for general, vocational, and college preparatory levels, as well as magnet, and gifted and talented programs. Academic programs are supplemented by a variety of co-curricular and extracurricular activities. In addition to the regular educational programs, the District offers programs in special education, bilingual, and compensatory education. HISD contracted for the operation of 7 external performance (charter) schools which are funded with state funds that flow through the District.

#### ECONOMIC OUTLOOK

Houston is the largest city in Texas and the fourth most populous city in the United States with a population of 2.3 million, and 7.5 million people in the Houston metro area. The region's largest industries are energy, aerospace and aviation, life sciences and biotechnology, and transportation and logistics. Employment in the Houston Metropolitan Statistical Area stood at 3.732 million people in June 2024 per the Texas Workforce Commission, up three percent from one year earlier. Houston's economy continues to recover following the pandemic. Per the Greater Houston Partnership, Houston's economy is performing well. Exports from the port of Houston are rising, construction has picked up, airport traffic is setting records, and home prices have stabilized.

#### LONG-TERM FINANCIAL PLANNING

The District is subject to the state's target revenue formula for school district funding. Under the allocation methodology, the District's maintenance and operations revenue from property taxes and state aid is determined by a state formula based on weighted average daily attendance. As collections from property taxes increase, state aid is reduced. The District is challenged with providing salary increases and other inflationary fixed costs within this allocation methodology. The District is constantly adjusting future projections as costs in the market shift and as changes are proposed or adopted by the Texas Legislature.

Enrollment decreased from the 2022-23 school year by 5,825 students. The 2024-25 budget includes an additional reduction of 4,011 students. As of October 2024, the District's certified net taxable value for the 2024 tax year increased by 1.0 percent. The collection rate for fiscal year 2024 was 97 percent. The District expects to maintain a 97 percent collection rate.

With the 2017 fiscal year, the Houston Independent School District began paying recapture, now known as "contracted instructional services between public schools". Under the current state finance system, the District sends funds to the state if local revenue exceeds its entitlement. As of June 30, 2024, the District's "contracted instructional services between public schools" expense was \$0.



OUSTON INDEPENDENT SCHOOL DISTRICT

Board of Education November 14, 2024

#### ACCOUNTING AND BUDGETARY CONTROLS

The diverse nature of the District's operations and the necessity of legal compliance preclude recording the financial transactions of the District in a single fund. The District's accounting system is organized and operated on a "fund basis." Each fund is a distinct, self-balancing accounting entity. The various funds are fully described in Note 1 of the "Notes to the Basic Financial Statements" starting on page 39.

In developing, evaluating, and improving the District's accounting system, consideration is given to the adequacy of the internal control structure. Internal controls are designed to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and those transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with GAAP. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above-mentioned framework. We believe the District's internal control structure adequately safeguards assets and provides reasonable assurance of the proper recording of financial transactions.

As a recipient of federal, state, and local grants, the District is also responsible for an adequate internal control structure that ensures compliance with applicable laws and regulations related to these grants. All funded grants are subject to testing as part of the District's Single Audit as mandated by the Uniform Guidance. The internal control structure is subject to ongoing reviews by management. As a part of the District's Single Audit, tests are conducted to determine the adequacy of the internal control structure as related to state and federal award programs as well as compliance with applicable laws and regulations. The Single Audit reports are included in the compliance section of this report.

The District utilizes a line-item budget of proposed expenditures and the means of financing them. The emphasis of the budget process is to identify the activities requiring resources and to rank those activities according to the needs of the entire District. Budgetary control is maintained at the function level by organizational unit through the encumbrance of estimated purchase amounts to coincide with the execution of contracts, approval of personnel transactions, or release of purchase orders to vendors. The Board approves annual budgets for the General Fund, Debt Service Fund, and Nutrition Services Fund. Budgets for Special Revenue funds (other than the Food Service Fund) and Capital Projects Fund are prepared on a project basis, based on grant regulations or applicable bond requirements.

#### MAJOR INITIATIVES

In addition to appointing the Board of Managers in June 2023, the Texas Education Commissioner, Mike Morath, also named Mike Miles as the new superintendent of Houston ISD. Mr. Miles has introduced *Destination 2035* which is designed around Year 2035 competencies and *The New Education System (NES)* that provides resources and support to dramatically improve outcomes for students. These resources and support include:

- Increased salaries, incentive payments, and stipends for teachers
- · More support for teachers:
  - 1. Discipline handled by administrators
  - 2. Lesson plans and materials provided by curriculum developers (grades 2-10)
  - 3. Differentiated assignments copies made by support personnel
  - 4. Papers graded by support personnel



Board of Education November 14, 2024

- Innovative staffing model:
  - 1. Differentiated compensation for NES staff based on the hospital model vs.traditional salary schedules for PUA staff
  - 2. Eliminate non-instructional tasks from principals at NES campuses
  - 3. Engage community consultants for non-instructional subjects or electives
  - 4. Expand the reach of the best and brightest teachers
  - 5. Hire additional "Apprentice Teachers"
  - 6. Create the learning coach position

As a result of the NES implementation, HISD demonstrated notable academic progress with 80 campuses rising from D or F ratings to A or B ratings and one campus previously rated C also achieving higher performance. Most impressively, three campuses achieved a remarkable leap from F ratings to A ratings.

HISD's 2024 school ratings highlight a positive trend in the district's overall academic performance. Out of 264 campuses scored, 193 scored improvements compared to the previous year, reflecting the District's commitment to raising academic standards. The number of schools rated D or F was significantly reduced from 121 in 2023 to just 41 in 2024. Additionally, HISD reported a jump in A- and B- rated schools, increasing from 93 last year to 170 this year, indicating a district-wide move toward higher academic achievement.

#### AWARDS AND ACKNOWLEDGMENTS

Perhaps no responsibility is as great as that of educating our youth, and all of our efforts lead back to the classroom. Given that the District's academic advancements are dependent upon its fiscal successes, it is imperative that HISD continue to improve upon its reporting proficiencies. The following text cites awards received by the District for financial reporting excellence and the related acknowledgments in this regard.

#### ASBO Certificate of Excellence

The District received the Association of School Business Officials' ("ASBO") Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 2023. The District has received this award for 45 consecutive years. This award certifies that the Annual Comprehensive Financial Report substantially conforms to the principles and standards of financial reporting as recommended and adopted by ASBO.

#### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. This was the 51st consecutive year that the District has achieved this prestigious award.

#### **GTOT Certificate of Distinction**

The District received the Government Treasurers' Organization of Texas (GTOT) Certificate of Distinction in October 2024. The certificate is good for a two-year period. This award recognized the District's commitment to maintaining a comprehensive written investment policy that meets the criteria set forth in the GTOT Investment Policy Checklist.

#### Acknowledgments

The preparation of this report on a timely basis could not be accomplished without the dedicated services of the entire staff of the District's Office of Finance. Also, we would like to express our appreciation to other departments, schools, and individuals who assisted in its preparation.



Board of Education November 14, 2024

Moreover, we wish to thank and express appreciation to the administrators and other employees of the District for their interest and support in planning and conducting the financial affairs of the District in a responsible and progressive manner.

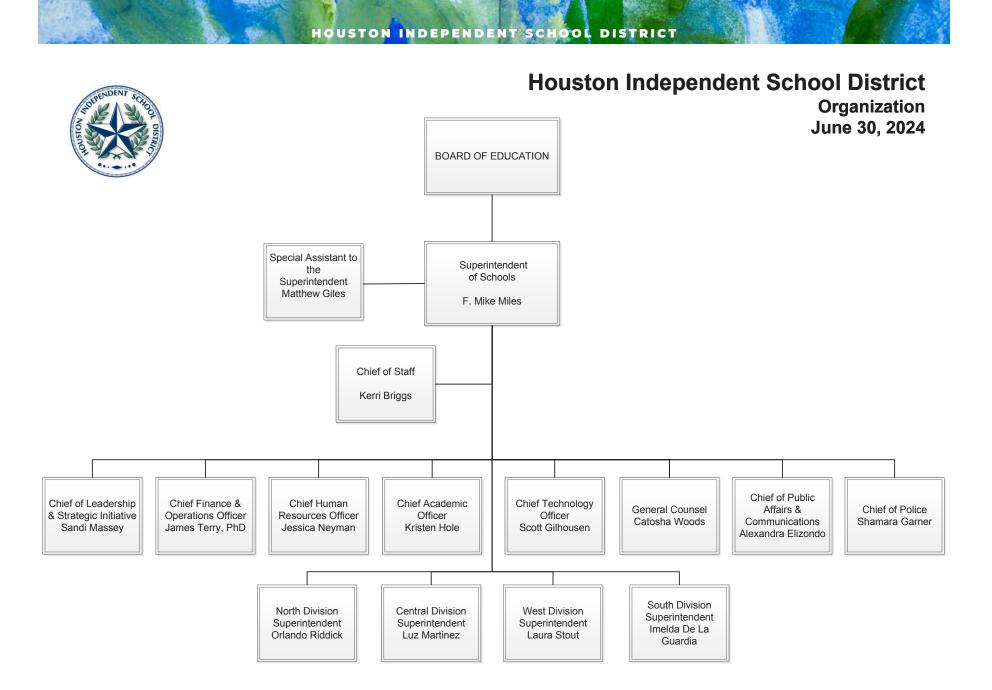
Respectfully submitted,

F. Mike Miles Superintendent of Schools

James Terry, PhD, CPA, RTSBA Chief Finance and Operations Officer

Sheric H. Robinson

Sherrie H. Robinson Controller





# HOUSTON INDEPENDENT SCHOOL DISTRICT



Audrey Momanaee President



**Ric Campo** Vice President



Angela Lemond Flowers Secretary



Cassandra Auzenne Bandy Board Member



Michelle Cruz Arnold Board Member



**Rolando Martinez** Board Member



Paula Mendoza Board Member

- 8 -



Janette Garza Lindner Board Member



Adam Rivon Board Member



### HOUSTON INDEPENDENT SCHOOL DISTRICT

# Appointed Officials

### HOUSTON INDEPENDENT SCHOOL DISTRICT

Appointed Officials as of June 30, 2024

F. Mike Miles Matthew Giles Kerri Briggs James Terry, PhD Kristen Hole Jessica Neyman Alexandra Elizondo Sandi Massey Catosha L. Woods Scott Gilhousen Shamara D. Garner Orlando Riddick Luz Martinez Laura L. Stout Imelda De La Guardia Superintendent of Schools Special Assistant to Superintendent Chief of Staff Chief Finance and Operations Officer Chief Academic Officer Chief Academic Officer Chief of Public Affairs & Communications Chief of Public Affairs & Communications Chief of Leadership & Strategic Initiative General Counsel Chief Technology Officer Chief of Police North Division Superintendent Central Division Superintendent West Division Superintendent



The Certificate of Excellence in Financial Reporting is presented to

HOUSTON INDEPENDENT SCHOOL DISTRICT

### **Houston Independent School District**

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023.

The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.



Poran S. Steakachults

Ryan S. Stechschulte President

Mar

James M. Rowan, CAE, SFO CEO/Executive Director





Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

### Houston Independent School District Texas

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

June 30, 2023

Christophen P. Morrill

Executive Director/CEO

# Government Treasurers' Organization of Texas Certification of Investment Policy

Presented to the Houston Independent School District

for developing an investment policy that meets the requirements of the Public Funds Investment Act and the standards for prudent public investing established by the Government Treasurers' Organization of Texas.

Government Treasurers' Organization of Texas President

Investment Policy Review Committee

For the two-year period ending October 31, 2026

2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT FINANCIAL REPORT SECTION

FINANCIAL EXCELLENCE Supporting Academic Success



### FINANCIAL SECTION

# 2024 Basic Financial Statements

FINANCIAL EXCELLENCE Supporting Academic Success



#### Independent Auditor's Report

To the School Board and Management of Houston Independent School District

#### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Houston Independent School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

> Weaver and Tidwell, L.L.P. 4400 Post Oak Parkway Suite 1100 | Houston, Texas 77027 Main: 713.850.8787

The Board of Trustees and Management of Houston Independent School District

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The Board of Trustees and Management of Houston Independent School District

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund, Schedule of the District's Proportionate Share of the Net Pension Liability - Teacher Retirement System, Schedule of the District's Contributions for Pension - Teacher Retirement System, Schedule of District's Proportionate Share of the Net OPEB Liability - Teacher Retirement System, and Schedule of the District's Contributions for Other Postemployment Benefits – Teacher Retirement System, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Combining and Individual Fund Statements and Schedules, Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Schedule of Expenditures of State Awards, as required by Texas Grant Management Standards (TxGMS), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Fund Statements and Schedules, Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Fund Statements and Schedules, Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Board of Trustees and Management of Houston Independent School District

#### Other Information Included in the Annual Comprehensive Financial Report (ACFR)

Management is responsible for the other information included in the ACFR. The other information comprises the Introductory Section and Statistical Section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 7, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Weaver and Siduell L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas November 7, 2024



#### MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

Our discussion and analysis of Houston Independent School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the transmittal letter at the front of this report and the basic financial statements which follow this section.

The Management's Discussion and Analysis provides information on both government-wide financial statements and fund financial statements.

#### FINANCIAL HIGHLIGHTS

- The District's total net position as presented on the Government-wide *Statement of Net Position* is \$2.350 billion. For the fiscal year ended June 30, 2024, the net position of the District decreased by \$21.8 million.
- The District's governmental funds financial statements reported a combined ending fund balance of \$1.357 billion. This balance consists of \$1.047 billion in the General Fund of which \$262.7 million is assigned, \$70 million is restricted, \$24.5 million is nonspendable, \$99.8 million is committed, and \$590 million is unassigned and available for spending at the District's discretion. The remaining restricted fund balance of \$305.7 million consists of the Special Revenue Fund, the Debt Service Fund, and the Capital Project Fund. The Capital Project Fund's fund balance also includes \$3.99 million in assigned.
- For the fiscal year ended June 30, 2024, total revenue and transfers from governmental activities in the *Statement of Activities* was \$3.133 billion. Program revenues accounted for \$919 million. General revenues and transfers accounted for \$2.214 billion.
- The General Fund had \$1.983 billion in revenues of which \$1.507 billion is property taxes. General Fund expenditures and other financing sources were \$2.149 billion and \$86.734 million, respectively. This resulted in a decrease to fund balance of \$79.87 million.
- A portion of the debt obligations of the District are rated "Aaa" by Moody's Investors Service, Inc. ("Moody's") by virtue of a guarantee by the Texas Permanent School Fund Bond Guarantee Program. The outstanding unenhanced tax-supported debt of the District is rated "Aaa" by Moody's. In addition, lease revenue bonds issued by the District's Public Facility Corporation received ratings of "Aaa" by Moody's. Rating information referenced is as of the last rating reviews in March of 2024 by Moody's.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers a broad overview of the District's finances in a manner similar to a private-sector business and are comprised of the *Statement of Net Position* and the *Statement of Activities*. These statements provide information about the activities of the District as a whole and present both long-term and short-term information about the District's overall financial status. The District's basic services are primarily financed by property taxes and include instruction, instructional resources and media services, instructional staff development, instructional leadership, school leadership, guidance, counseling, and evaluation services, social work services, health services, student transportation, food service, co-



curricular/extracurricular activities, general administration, plant maintenance and operations, security and monitoring services, data processing services, community services, fiscal agent/member districts of shared services, juvenile justice alternative education program, tax reinvestment zone payments, tax appraisal and collection, and interest on long-term debt.

The *Statement of Net Position* presents information on all the District's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the District's financial position is improving or deteriorating. The *Statement of Net Position* includes the District's non-fiduciary assets and liabilities.

The *Statement of Activities* presents information for all the current fiscal year's revenues and expenses. This activity is reported as soon as the underlying event giving rise to the activity occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

#### **Fund Financial Statements**

The fund financial statements focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage resources and expenditures for particular purposes or to delineate the use of certain taxes and grants.

The District has three kinds of funds:

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the District's activities are included in governmental funds which focus on (1) how cash and other financial assets can readily be converted to cash flow in and out, and (2) the balances left at year end that are available. However, unlike the government-wide financial statements, governmental fund financial statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.

The District maintains four governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Special Revenue Fund, the Debt Service Fund, and the Capital Project Fund, all of which are considered to be major funds.

**Proprietary funds** are used to account for operations that are financed similarly to those found in the private sector. These funds provide both long and short-term financial information. The District maintains two types of proprietary funds. Enterprise funds are used to report the same type of information as reported in the government-wide financial statements. The District uses enterprise funds to account for the employee cafeteria (MarketPlace) and Medicaid programs. The District uses internal service funds to report activities that provide services for the District's other programs and activities, i.e., health insurance, workers' compensation, print shop, and other internal services. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities within the government-wide financial statements.

*Fiduciary funds* are used to account for assets held by the District in a trustee capacity or as a custodian for individuals, private organizations and/or other funds. The District uses fiduciary funds to account for scholarship funds and student activity funds. No fiduciary funds are used as clearing accounts to distribute financial resources to other funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All the District's fiduciary activities are reported in a separate statement of fiduciary net



position and a statement of changes in fiduciary net position. We exclude these activities from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

#### Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Immediately following the required supplementary information, combining statements are included for the nonmajor enterprise funds and the internal service funds.

Figure A-1 summarizes the major features of the District's financial statements, including the portion of the District's government they cover and the types of information they contain. The remainder of this overview section of the management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1. Major Features of the District's Government-wide and Fund Financial Statements										
Type of Statements	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds						
Scope	All activities of the District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary	Activities the District operates similar to private businesses	Instances in which the District is the trustee or agent for someone else's resources						
Required financial statements	<ul> <li>Statement of Net Position</li> <li>Statement of Activities</li> </ul>	<ul> <li>Balance Sheet</li> <li>Statement of Revenues, Expenditures and Changes in Fund Balances</li> </ul>	<ul> <li>Statement of Net Position</li> <li>Statement of Revenues, Expenses and Changes in Fund Net Position</li> <li>Statement of Cash Flows</li> </ul>	<ul> <li>Statement of Fiduciary Net Position</li> <li>Statement of Changes in Fiduciary Net Position</li> </ul>						
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus						
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long- term liabilities included	All assets and liabilities, both financial and capital, and short-term and long- term	All assets and liabilities, both short-term and long- term.						
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid						



#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve as a useful indicator of the District's financial position. The District's combined net position decreased \$21.8 million. The District's net investment in capital assets is \$2.306 billion and includes investments in capital assets (e.g. land, buildings and improvements, furniture, equipment, right-to-use assets, and construction in progress) less any related debt used to acquire those assets that is still outstanding.

The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's restricted net position of \$217 million represents resources that are subject to external restrictions on how they may be used. The remaining \$(172.5) million is unrestricted net position.

		Governmental Ad	 Business Activiti		 Total			
		2024	2023	 2024	2023	 2024	2023	Change
Current and other assets	\$	1,965,198 \$	2,522,787	\$ 16,540 \$	31,134	\$ 1,981,738 \$	2,553,921 \$	(572,183)
Capital assets		4,143,641	4,215,158	4,900	6,929	4,148,541	4,222,087	(73,546)
Total assets	_	6,108,839	6,737,945	 21,440	38,063	 6,130,279	6,776,008	(645,729)
Deferred outflows		739,909	508,462	 -	-	 739,909	508,462	231,447
Current liabilities		716,782	1,049,641	2,327	2,621	719,109	1,052,262	(333,153)
Long term liabilities		3,102,091	3,110,057	3,279	5,127	3,105,370	3,115,184	(9,814)
Total liabilities	_	3,818,873	4,159,698	 5,606	7,748	 3,824,479	4,167,446	(342,967)
Deferred Inflows		695,480	745,034	 -	-	 695,480	745,034	(49,554)
Net position: Net investment in capital								
assets (deficit)		2,305,793	2,053,941	(89)	(296)	2,305,704	2,053,645	252,059
Restricted		217,070	224,812	-	-	217,070	224,812	(7,742)
Unrestricted (deficit)		(188,469)	62,922	15,922	30,611	(172,547)	93,533	(266,080)
Total net position	\$	2,334,394 \$	2,341,675	\$ 15,833 \$	30,315	\$ 2,350,227 \$	2,371,990 \$	(21,763)

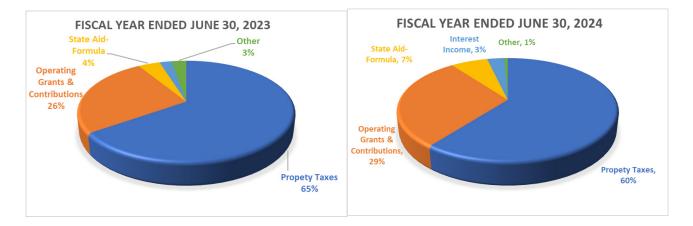
#### The District's Condensed Statement of Net Position

(in thousands of dollars)



The District's total revenues were \$3.126 billion. A significant portion, approximately 60 percent, of the District's revenue is from property taxes. Operating grants and contributions provided 29 percent while another 7 percent is provided by state aid, 3 percent from interest income, and 1 precent from other miscellaneous revenue.

Total revenues decreased by \$253 million from the prior year due primarily to decreases in property tax collections.



#### **Governmental Activities**

The net position of the District's governmental activities decreased by a net \$7.281 million from current operations due primarily to a decrease in property tax collections and an increase in instruction expenditures. Funding for governmental activities is by specific program revenue or through general revenues such as property taxes and investment earnings. The following is a summary of the governmental activities:

- The cost of all *governmental activities* this year was \$3.14 billion.
- Some of the *governmental activities* cost was funded by program revenues directly attributable to specific activities. These program revenues amounted to \$919 million.
- The remaining cost of *governmental activities* not directly funded by program revenues was \$2.221 billion including \$1.867 billion funded by property taxes and \$201 million funded by state aid which is not restricted to specific programs.

#### **Business-type Activities**

The net position of the District's business-type activities decreased by \$14.482 million due primarily to a transfer of \$14 million to the general fund. The following is a summary of the business-type activities:

- The cost of all business-type activities this year was \$7.246 million.
- The specific program revenue directly attributable to specific activities was \$5.665 million.



#### The District's Changes in Net Position (in thousands of dollars)

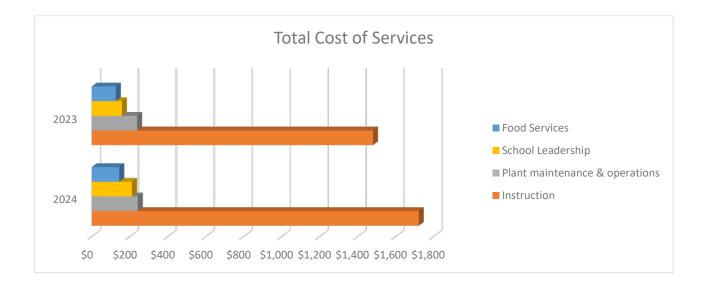
			(ii	n thousands of a	dollars)						
		Government	al	Activities	Business-ty	ре А	Activities	То	tal	,	
REVENUES	-	2024		2023	2024		2023	2024		2023	Change
Program Revenues	_					_					
Charges for services	\$	13,420 \$	₿	13,207 \$	2,379	\$	3,101 \$	15,799	\$	16,308 \$	(509)
Operating grants and contributions		905,882		866,333	3,286		15,028	909,168		881,361	27,807
General Revenues											
Property taxes		1,867,282		2,167,336	-		-	1,867,282		2,167,336	(300,054)
State aid - not restriced to specific programs		201,534		129,782	-		-	201,534		129,782	71,752
Earnings on investments		93,375		71,528	1,100		1,165	94,475		72,693	21,782
Other		37,728		111,511	-		-	37,728		111,511	(73,783)
Total revenues	-	3,119,221	_	3,359,697	6,765	_	19,294	3,125,986	_	3,378,991	(253,005)
Expenses											
Instruction		1,723,052		1,482,445	-		-	1,723,052		1,482,445	240,607
Instructional resources and media services		14,623		17,406	-		-	14,623		17,406	(2,783)
Instructional staff development		61,867		72,879	-		-	61,867		72,879	(11,012)
Instructional leadership		87,572		45,100	-		-	87,572		45,100	42,472
School leadership		212,820		159,095	-		-	212,820		159,095	53,725
Guidance, counseling and evaluation services		86,549		102,772	-		-	86,549		102,772	(16,223)
Social work services		27,374		36,241	-		-	27,374		36,241	(8,867)
Health services		47,329		42,127	-		-	47,329		42,127	5,202
Student transportation		63,081		64,817	-		-	63,081		64,817	(1,736)
Food services		145,115		126,807	-		-	145,115		126,807	18,308
Co-curricular/extracurricular activities		40,058		37,140	-		-	40,058		37,140	2,918
General administration		67,213		67,633	-		-	67,213		67,633	(420)
Plant maintenance and operations		243,298		239,340	-		-	243,298		239,340	3,958
Security and monitoring services		32,669		31,272	-		-	32,669		31,272	1,397
Data processing services		107,334		84,537	-		-	107,334		84,537	22,797
Community services		15,796		14,222	-		-	15,796		14,222	1,574
Fiscal agent/member districts of											
shared services arrangements		4,476		3,613	-		-	4,476		3,613	863
Juvenile justice alternative education program		583		580	-		-	583		580	3
Tax reinvestment zone payments		75,544		72,369	-		-	75,544		72,369	3,175
Tax appraisal and collection		16,454		15,768	-		-	16,454		15,768	686
Other		-		-	7,247		7,248	7,247		7,248	(1)
Interest on long-term debt		67,695		83,458	-		-	67,695		83,458	(15,763)
Contracted instructional services											
between public schools	_	-	_	276,396	-			-		276,396	(276,396)
Total expenses	-	3,140,502		3,076,017	7,247	_	7,248	3,147,749		3,083,265	64,484
Change in net position before transfers		(21,281)		283,680	(482)		12,046	(21,763)		295,726	(317,489)
Transfers	_	14,000		30,000	(14,000)		(30,000)	-		-	-
Change in net position	-	(7,281)		313,680	(14,482)	_	(17,954)	(21,763)		295,726	(317,489)
Beginning net position	_	2,341,675		2,027,995	30,315		48,269	2,371,990		2,076,264	295,726
Ending net position	\$	2,334,394	5	2,341,675 \$	15,833	\$	30,315 \$	2,350,227	\$	2,371,990 \$	(21,763)
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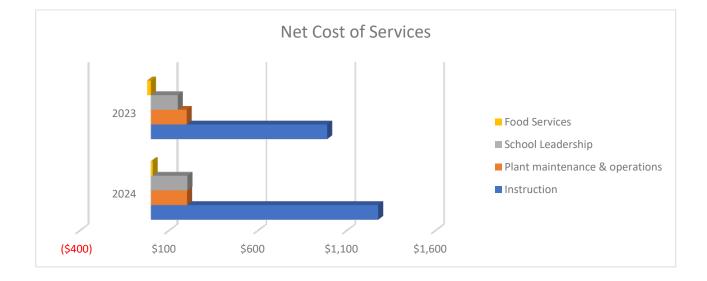


The following table presents the cost of the District's largest governmental functions as well as their related *net cost*. The net cost reflects what was funded by local tax dollars, state revenues, grants, and other miscellaneous general revenues.

(in millions of dollars)

	Total C Serv		Net Cost of	Services
	2024	2023	2024	2023
Instruction	\$ 1,723	\$ 1,482	\$ 1,278	\$ 991
Plant maintenance & operations	243	239	203	201
School Leadership	212	159	205	151
Food Services	145	127	10	(21)







#### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

**Governmental Funds** For the fiscal year ended June 30, 2024, the District's governmental funds reported ending fund balances of \$1.357 billion. Of this amount, \$590 million is unassigned and available for use in activities at the District's discretion. The remainder of the fund balance is designated as nonspendable, restricted, committed, or assigned, which indicates that it is not available for new spending because it has already been obligated for grants, debt service, bond projects and other purposes of the District.

The General Fund is the primary operating fund of the District. The fund balance of the General Fund decreased \$79.872 million during the fiscal year. At the end of the fiscal year, the unassigned fund balance of \$590 million represented 28 percent of the total General Fund expenditures.

The Debt Service Fund has a total fund balance of \$123.8 million all of which is restricted for the payment of debt service. The fund balance during the fiscal year decreased by \$2.8 million. The District makes semi-annual debt service payments in December/June, January/July, February/August and March/September of each year. Debt service payments for the fiscal year ended June 30, 2024 included all scheduled payments including payments due within 30 days of year end.

The Special Revenue Fund accounts for all grants received by the District from local, state, and federal sources. The balance increased by \$3.1 million to \$114 million due to an increase in federal funds.

The Capital Project Fund has a total fund balance of \$71.6 million. The restricted fund balance at the end of the fiscal year totaled \$67.6 million and represents bond funds for facility construction projects. The assigned fund balance totaled \$3.9 million and represents funds for the Pay-As-You-Go Capital Program. The fund balance decreased by \$141.7 million due to expenditures for bond construction projects and transfer of \$70 million of TIRZ funds to the General Fund.

**Proprietary Funds** The District maintains both enterprise funds and internal service funds. Information is presented separately in the proprietary funds statement of net position and in the proprietary funds statement of revenues, expenses, and changes in net position. See pages 34 and 35.



#### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### **CAPITAL ASSETS**

As of June 30, 2024, the District has invested \$4.148 billion, net of depreciation and amortization, in a broad range of capital assets, including land, buildings and improvements, furniture and equipment, right-to-use assets, and vehicles. This represents a net decrease of \$74 million from last year.

#### The District's Capital Assets, Net of Depreciation and Amortization

									Total
		Governn	nental	Bu	isines	s-Type			Percentage
		Activit	ies		Activi	ties	Tot	al	Change
	_	2024	2023	2	024	2023	2024	2023	2023-2024
Land	\$	289,432	289,432	\$		- \$	289,432	289,432	0.00%
Construction in Progress		11,931	5,223	-		-	11,931	5,223	128.43%
Land Improvements		16,968	12,029	-		-	16,968	12,029	41.06%
Buildings and Improvements		3,732,638	3,788,690	-		-	3,732,638	3,788,690	-1.48%
Furniture and Equipment		23,094	20,541		2	4	23,096	20,545	12.42%
Library Books and Media		9,938	12,544	-		-	9,938	12,544	-20.77%
Vehicles		42,738	48,097	-		-	42,738	48,097	-11.14%
Right-to-use Subscription Assets		5,503	15,591	4,8	898	6,925	10,401	22,516	-53.81%
Right-to-use Lease Assets		11,399	23,011			-	11,399	23,011	-50.46%
Total	\$	4,143,641	4,215,158	\$ 4,9	000	6,929 \$	4,148,541	4,222,087	-1.74%

(in thousands of dollars)

As of June 30, 2024, the District had fully funded construction commitments of \$41.3 million, \$33.7 million of which has been spent to date and \$7.6 million in remaining commitment. More detailed information about the District's capital assets is presented in Note 6 of the "Notes to the Basic Financial Statements." See pages 58 – 60.

#### Long Term Debt (See Note 8)

As of June 30, 2024, the District had bonded debt outstanding of \$1.670 billion. The ratio of net general bonded debt to assessed valuation and the amount of bonded debt per student are useful indicators of the District's debt position. This data reflects a decrease in the ratio of net bonded debt to assessed value to 0.74 percent, as compared to 0.90 percent last year.

The District debt totals included \$190.435 million in Variable Rate Bonds outstanding at fiscal year-end.

Outstanding variable rate debt decreased by \$45.675 million compared to prior year ending balances as a result of redemptions utilizing available debt service funds and sinking fund redemptions. Variable rate debt as a percentage of net bonded debt outstanding as of June 30, 2024, is 10.30 percent. In addition, on May 31, 2024, the District redeemed \$68.72 million par of fixed rate bonds utilizing available debt service funds

The District did not issue any maintenance tax notes during the year ended June 30, 2024. The remaining balance of maintenance tax notes issued previously is \$143.21 million as of June 30, 2024.

The District did not issue any contractual obligations during the year ended June 30, 2024.

Interest earnings on proceeds from debt issued since May 15, 1989, are subject to arbitrage regulations contained in the Federal Tax Reform Act of 1986. The District did not identify arbitrage liability as of June 30, 2024.



#### General Fund Budgetary Highlights

Over the course of the year, the District revised its budget several times. Significant budget adjustments include:

- Decrease in property tax revenues of \$342.0 million due to the increase in exemptions and refunds
- Increase in foundation state revenues of \$71.4 million
- Increase in expenditure budget due to carryover encumbrances of 117.7 million
- Increase due to New Education System (NES) implementation of \$69.2 million
- Decrease of \$18.2 million in performance contract schools reclass to ESSER
- Decrease in recapture of \$326.5 million
- Increase of \$27.9 million for facilities maintenance and transportation costs
- Increase in insurance proceeds from previous years' weather events in the amount of \$16 million
- Increase in transfers from other funds in the amount of \$60 million

Total actual expenditures were \$78.0 million less than the final budget. Following were the key variances:

- \$61.0 million under budget in school and department non-salary spending
- \$17.0 million in FY 2024 purchase orders which were carried forward and will be paid in FY 2025

The 2023-2024 final expenditure budget decreased by \$131.9 million from the prior year budget.

The final budgeted amount for revenues was \$1.942 billion. Actual revenues were greater than the budget by \$40.1 million primarily due to:

- \$23.8 million under budget in property tax collections
- \$12.2 million increase in interest earnings
- \$25.3 million increase in the Foundation School Program
- \$12.9 million increase in FEMA receipts related to the COVID pandemic

Budget amendments are presented to the Board of Education for consideration and approval throughout the year.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's General Fund is funded primarily between local property taxes and state revenue. Through the state's funding formula, a school district receives a basic allotment for each student with weights added to that allotment if the student receives additional services such as special education, at-risk (state compensatory education) bilingual, dyslexia, early education, college, career or military readiness outcomes, career and technology and transportation, which determines the district's Tier I allotment.

The 2024-2025 General Fund budget, adopted in June 2024, included projected decreases of \$63.6 million in revenues and \$127 million in expenditures. The state revenue projections are based on an estimated average daily attendance (ADA) of 160,734 or 234,346 based on a weighted average daily attendance (WADA).

In FY2024-2025, HISD's total expenditures are estimated at \$2.116 billion.

Actions of the 88<sup>th</sup> Legislature in 2023:

- 1. No changes to the basic allotment at \$6,160 for 2023-2024 and 2024-2025. This base amount is generated by every student in HISD.
- Increased school safety funding from \$9.72 per ADA to \$10 per ADA. Added additional safety funding of \$15,000 per campus
- 3. Increased the state homestead exemption from \$40,000 to \$100,000 which was subsequently approved by voters in November 2023.



- 4. Reduced the Maximum Compression Rate (MCR) by an additional \$0.1070 for tax year 2023, subject to the 90% equity band.
- 5. Included Maintenance and Operations and Interest Sinking Hold Harmless (covers debt approved by voters as of September 1, 2023.)

#### Tax Rate

At budget adoption in June, it was projected that the total district tax rate per \$100 of property value would be \$0.8683. This assumed the Maintenance and Operations (M&O rate) of \$0.7016 consisting of a maximum compressed rate of \$0.6516 plus five Tier II "Golden Pennies "as well as an interest and sinking (I&S) rate of \$0.1667. These rates were approved by the Board of Managers in August.

#### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Chief Finance and Operations Officer at 4400 West 18<sup>th</sup> Street, Houston, Texas 77092, or call (713) 556-5500.



#### HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF NET POSITION JUNE 30, 2024

	Governmental Activities		Business-type Activities		Total
ASSETS					
Cash and cash equivalents	\$ 10,511,565	\$	200	\$	10,511,765
Investments	1,488,906,502		1,920,542		1,490,827,044
Delinquent taxes receivable - net of	70 000 000				70,000,000
estimated uncollectible taxes	70,909,229		-		70,909,229
Accounts receivable	3,674,151		-		3,674,151
Due from other governments	362,836,978		8,567,525		371,404,503
Internal balances Inventories	(6,032,660) 6,516,101		6,032,660		-
Other assets	27,876,284		19,171		6,535,272 27,876,284
Land	289,432,182		_		289,432,182
Construction in progress	11,931,392		_		11,931,392
Land improvements	19,029,997		_		19,029,997
Buildings and improvements	5,717,441,592		_		5,717,441,592
Furniture and equipment	244,525,367		457,452		244,982,819
Library and media	26,614,829		-		26,614,829
Vehicles	130,516,528		_		130,516,528
Right-to-use subscription assets	22,380,380		8,821,173		31,201,553
Right-to-use lease assets	48,243,785		-		48,243,785
Accumulated depreciation and amortization	(2,366,475,217)		(4,379,115)		(2,370,854,332)
Total assets	6,108,838,985		21,439,608		6,130,278,593
DEFERRED OUTFLOWS OF RESOURCES				•	ii
Deferred losses on debt refundings	1 950 629				1 950 629
Deferred outflows related to TRS-Pension	1,850,638 468,518,407		-		1,850,638 468,518,407
Deferred outflows related to TRS-OPEB			-		
Deletted outliows related to TRS-OPED	269,540,279 739,909,324	÷	-	•	<u>269,540,279</u> 739,909,324
LIABILITIES	759,909,524		-		739,909,324
Accounts payable	182,259,129		151,264		182,410,393
Accrued wages payable	123,430,940		-		123,430,940
Due to other governments	27,104,926		-		27,104,926
Other liabilities	105,970,554		-		105,970,554
Unearned revenues	7,726,675		-		7,726,675
Interest payable	30,796,306		-		30,796,306
Long-term liabilities:	,,				,,
Portion due or payable within one year:					
Bonds payable	182,737,491		-		182,737,491
Notes payable	7,275,000		-		7,275,000
Leases payable	8,988,993		-		8,988,993
Compensated absences payable	19,186,374		209,274		19,395,648
Claims payable	16,335,808		-		16,335,808
Subscription payable	4,970,134		1,966,657		6,936,791
Portion due or payable after one year:					
Bonds payable	1,539,154,197		-		1,539,154,197
Notes payable	135,935,000		-		135,935,000
Leases payable	3,181,125		-		3,181,125
Compensated absences payable	53,642,557		256,681		53,899,238
Claims payable	1,348,686		-		1,348,686
Subscription payable	887,461		3,022,445		3,909,906
Net pension liability (District's share)	985,320,732		-		985,320,732
Net OPEB liability (District's share)	382,621,558		-		382,621,558
Total liabilities	3,818,873,646		5,606,321		3,824,479,967
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to TRS-Pension	68,577,277		-		68,577,277
Deferred inflows related to TRS-OPEB	626,903,099		-		626,903,099
	695,480,376		-	•	695,480,376
NET POSITION					
Net investment in capital assets (deficit) Restricted for:	2,305,792,743		(89,592)		2,305,703,151
Debt service	102,842,185		-		102,842,185
Grants	114,228,504		-		114,228,504
Unrestricted (deficit)	(188,469,145)		15,922,879	_	(172,546,266)
Total net position	\$ 2,334,394,287	\$	15,833,287	\$	2,350,227,574
				-	

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

#### HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2024

			Program	Revenues		Expense) Revenue a anges in Net Positio	
Functions/Programs	_	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction	\$	1,723,051,662 \$	2,411,012 \$	442,300,028 \$	(1,278,340,622) \$	- \$	(1,278,340,622
Instructional resources and media services		14,622,709	-	1,525,113	(13,097,596)	-	(13,097,596
Instructional staff development		61,866,741	-	39,318,792	(22,547,949)	-	(22,547,949
Instructional leadership		87,572,450	-	25,836,919	(61,735,531)	-	(61,735,53
School leadership		212,820,052	-	8,231,575	(204,588,477)	-	(204,588,477
Guidance, counseling, and evaluation services		86,549,574	-	21,349,263	(65,200,311)	-	(65,200,311
Social work services		27,374,499	-	23,113,278	(4,261,221)	-	(4,261,221
Health services		47,328,843	-	4,265,187	(43,063,656)	-	(43,063,656
Student transportation		63,081,071	-	14,237,537	(48,843,534)	-	(48,843,534
Food service		145,114,681	5,141,035	130,150,424	(9,823,222)	-	(9,823,222
Co-curricular/extracurricular activities		40,057,606	5,136,966	22,488,529	(12,432,111)	-	(12,432,11
General administration		67,212,911	-	48,722,659	(18,490,252)	_	(18,490,252
Plant maintenance and operations		243,298,331	730,642	39,539,500	(203,028,189)	_	(203,028,18
Security and monitoring services		32.668.893	730,042	1,976,684	(30,692,209)	-	(30,692,209
Data processing services		107,334,299	-	46,219,936	(61,114,363)	-	(61,114,363
Community services		15,795,831	-	9,310,059	(6,485,772)	-	(6,485,772
		4,476,468	-	4,787,677	(0,485,772) 311,209	-	(0,485,772) 311,209
Fiscal agent/member districts of shared services		, ,	-	4,767,077	,	-	,
Juvenile justice alternative education program		583,200	-	-	(583,200)	-	(583,200
Tax reinvestment zone payments		75,544,048	-	-	(75,544,048)	-	(75,544,048
Tax appraisal and collection		16,453,702	-	-	(16,453,702)	-	(16,453,702
Interest on long-term debt	_	67,694,686	-	22,509,127	(45,185,559)		(45,185,559
Total governmental activities	_	3,140,502,257	13,419,655	905,882,287	(2,221,200,315)		(2,221,200,315
Business-type activities:							
Medicaid		6,889,667	2,001,295	3,286,676	-	(1,601,696)	(1,601,696
The Marketplace	_	356,992	377,244		-	20,252	20,252
Total business-type activities	_	7,246,659	2,378,539	3,286,676	-	(1,581,444)	(1,581,444
Total activities	\$	3,147,748,916 \$	15,798,194 \$	909,168,963 \$	(2,221,200,315) \$	(1,581,444) \$	(2,222,781,759
	G	General revenues: Taxes:					
		Maintenance &	& operations prop	erty taxes	1,509,641,654	-	1,509,641,654
		Debt service p		-	357,639,974	-	357,639,974
		State aid - not res		programs	201,534,211	-	201,534,21
		Tax increment rei			33,387,318	-	33,387,318
		Unrestricted inves			93,375,084	1,099,942	94,475,026
		Missellansous	sector contraction and the		4 340 086	.,	4 240 096

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

4,340,986

14,000,000

(7,281,088)

2,334,394,287 \$

2,213,919,227

2,341,675,375

-

(14,000,000)

(12,900,058)

(14,481,502)

30,314,789

15,833,287 \$

4,340,986

2,201,019,169

2,371,990,164

2,350,227,574

(21,762,590)

-

Miscellaneous

Net position - beginning

Net position - ending

Total general revenues and transfers

Change in net position

Transfers in (out)

# HOUSTON INDEPENDENT SCHOOL DISTRICT

## HOUSTON INDEPENDENT SCHOOL DISTRICT BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2024

				MAJ	OR					
	_	General		Special Revenue		Debt Service		Capital Project	-	Total Governmental
ASSETS	_	Fund		Fund		Fund		Fund		Funds
ASSETS Cash and cash equivalents	\$	10.511.465	\$	100	\$	_	\$	_	\$	10,511,565
Investments	Ψ	1,130,003,896	Ψ	81,959,264		131,343,139	Ψ	67,179,313	Ψ	1,410,485,612
Delinguent taxes receivable - net of		1,100,000,000		01,000,204		101,040,100		07,170,010		1,410,400,012
estimated uncollectible taxes		61,050,432		_		9,858,797		_		70,909,229
Accounts receivable		3,109,482		522,987		-		4,503		3,636,972
Due from other governments		135,396,345		224,882,731		2,557,902		-		362,836,978
Due from other funds		106,175,840		-		674,228		15,995,035		122,845,103
Inventories		4,374,432		2,141,669		-		-		6,516,101
Other assets		21,852,992		6,023,292		-		-		27,876,284
Total assets	\$	1,472,474,884	\$	315,530,043	\$	144,434,066	\$	83,178,851	\$	2,015,617,844
LIABILITIES										
Accounts payable	\$	73,341,080	\$	88,311,918	\$	_	\$	11,582,182	\$	173,235,180
Debt service payable	Ψ	-	Ψ	-	Ψ	10,795,575	Ψ	-	Ψ	10,795,575
Accrued wages payable		123,430,940		-		-		-		123,430,940
Due to other governments		27,102,306		2,620		-		-		27,104,926
Other liabilities		105,970,554		-		-		-		105,970,554
Due to other funds		31,537,654		105,260,326		-		-		136,797,980
Unearned revenues		-		7,726,675		-		-		7,726,675
Total liabilities	_	361,382,534	_	201,301,539		10,795,575		11,582,182		585,061,830
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue - property taxes		60,894,166		-		9,821,668		-		70,715,834
Unavailable revenue - grants/donations		3,001,484		-		-		-		3,001,484
Total deferred inflows of resources	_	63,895,650		-		9,821,668		-		73,717,318
FUND BALANCES										
Nonspendable		24,549,497		_		-		-		24,549,497
Restricted		70,000,000		114,228,504		123,816,823		67,606,370		375,651,697
Committed		99,874,040		-		-		-		99,874,040
Assigned		262,705,301		-		-		3,990,299		266,695,600
Unassigned		590,067,862		-		-		-		590,067,862
Total fund balances		1,047,196,700	_	114,228,504		123,816,823		71,596,669		1,356,838,696
Total liabilities, deferred inflows of resources,										
and fund balances	\$									



## HOUSTON INDEPENDENT SCHOOL DISTRICT RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2024

Total Fund Balances— Governmental Funds			\$ 1,356,838,696
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources, and therefore, are not reported as assets in governmental funds. The cost of the assets is \$6,480,674,354 and the accumulated depreciation and amortizati is \$2,344,109,360.			4,136,564,994
Property taxes and other receivables are not available soon enough to pay for t period's expenditures, and therefore, are deferred in the funds.	he currer	nt	73,717,318
Internal service funds are used by the District's management to charge the cost workers' compensation, health insurance, and print shop activities to the fu The assets and liabilities of the internal service funds are included with			
governmental activities.			61,688,877
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported as liabilities in in the funds. Long term liabilities at year-end consist of:			
Bonds payable Notes payable Compensated absences payable Leases payable Subscriptions payable Premium on bonds and notes payable	\$	(1,670,345,000) (135,935,000) (71,236,676) (8,705,566) (5,857,595) (51,546,688)	
			(1,943,626,525)
Accrued interest is not due and payable in the current period and therefore is not reported as a liability in the governmental funds.			(27,275,731)
Deferred losses on the refunding of bonds are not reported in the funds but are considered deferred outflows in the statement of net position.			1,850,638
Included in the items related to long-term liabilities is the recognition of the District's proportionate share of the pension liability: Net pension liability Deferred resource inflow related to TRS Deferred resource outflow related to TRS Decrease in Net Position	\$	(985,320,732) (68,577,277) 468,518,407	(585,379,602)
Included in the items related to long-term liabilities is the recognition of the District's proportionate share of the OPEB liability: Net OPEB liability Deferred resource inflow related to TRS-OPEB Deferred resource outflow related to TRS-OPEB	\$	(382,621,558) (626,903,099) 269,540,279	(720.094.279)
Decrease in Net Position			(739,984,378)
Total Net Position of Governmental Activities			\$ 2,334,394,287

## HOUSTON INDEPENDENT SCHOOL DISTRICT

## HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	MAJOR								
	-	General Fund	_	Special Revenue Fund		Debt Service Fund		Capital Project Fund	Total Governmental Funds
REVENUES	-				-		-		
Property taxes Earnings on investments Miscellaneous local sources	\$	1,506,848,009 72,775,580 5,347,301	\$	- 3,480,714 28,418,646	\$	357,262,478 8,948,824	\$	- 3,932,385 34,083,215	\$ 1,864,110,487 89,137,503 67,849,162
State sources		319,532,249		46,741,484		- 17,973,535		54,005,215	384,247,268
Federal sources		78,105,613		701,729,394		17,975,555		-	779,835,007
Total revenues	-	1,982,608,752		780,370,238	-	- 384,184,837	-	38,015,600	3,185,179,427
EXPENDITURES Current	-	.,,			-		-		
Instruction		1,150,954,093		390,459,047		-		26,049,727	1,567,462,867
Instructional resources and media services		13,830,385		1,184,172		-		-	15,014,557
Instructional staff development		25,815,707		36,278,112		-		-	62,093,819
Instructional leadership		63,063,461		23,002,049		-		-	86,065,510
School leadership		215,392,395		5,123,617		-		-	220,516,012
Guidance, counseling and evaluation services		64,717,439		18,450,770		-		-	83,168,209
Social work services		4,712,785		20,651,737		-		-	25,364,522
Health services		24,201,089		3,644,848		-		-	27,845,937
Student transportation		57,023,753		4,844,617		-		-	61,868,370
Food services		71,239		141,341,267		-		-	141,412,506
Co-curricular/extracurricular activities		25,280,790		14,270,284		-		10.892	39,561,966
General administration		53,050,919		9,483,135		-		3,936,861	66,470,915
Plant maintenance and operations		235,307,348		7,525,694		-		6,244,594	249,077,636
Security and monitoring services		32,091,167		1,531,395		-		185,985	33,808,547
Data processing services		58,440,335		42,819,250		-		744,491	102,004,076
Community services		7,050,496		8,550,036		-		-	15,600,532
Fiscal agent/member districts of shared services arrangements		-		4,476,468		-		-	4,476,468
Juvenile justice alternative education program		583,200		-		-		-	583,200
Tax reinvestment zone payments		75,544,048		-		-		-	75,544,048
Tax appraisal and collection		16,453,702		-		-		-	16,453,702
Debt service		-,, -							-,, -
Principal		18,411,360		267,197		310,030,000		-	328,708,557
Interest		586,823		5,061		99,177,827		-	99,769,711
Fiscal charges		-		-		74,084		-	74,084
Capital outlay						,			,
Facilities acquisition and construction		6,632,145		44,674,080		-		66,687,882	117,994,107
Total expenditures		2,149,214,679	_	778,582,836		409,281,911		103,860,432	3,440,939,858
Excess (deficiency) of revenues over (under) expenditures	-	(166,605,927)		1,787,402	-	(25,097,074)	-	(65,844,832)	(255,760,431)
OTHER FINANCING SOURCES (USES)									
Transfers in		84,000,000		-		22,256,775		-	106,256,775
Transfers out		(16,395,650)		-		-		(75,861,125)	(92,256,775)
Insurance Recovery		18,165,781		-		-		-	18,165,781
Issuance of leases and SBITAs	_	963,576		1,329,343		-		-	2,292,919
Total other financing sources (uses)	_	86,733,707		1,329,343		22,256,775		(75,861,125)	34,458,700
Net change in fund balances		(79,872,220)		3,116,745		(2,840,299)		(141,705,957)	(221,301,731)
Fund balances - beginning	_	1,127,068,920		111,111,759	-	126,657,122	-	213,302,626	1,578,140,427
Fund balances - ending	\$	1,047,196,700	\$	114,228,504	\$	123,816,823	\$	71,596,669	\$ 1,356,838,696



## HOUSTON INDEPENDENT SCHOOL DISTRICT RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2024

			(221 201 721)
Total Net Change in Fund Balances—Governmental Funds		\$	(221,301,731)
Amounts reported for governmental activities in the statement of activ	vities are different because:		
Governmental funds report capital outlays as expenditures. Hower the cost of those assets is allocated over their estimated useful This is the amount by which capital assets changed in the current	lives as depreciation and amortization expense.		
Facilities acquisition and construction and other acquisition	ns 106,473,424		
Disposals	(72,324,711)		
Depreciation expense Depreciation on disposals	(171,908,234) 69,791,198		(67,968,323)
Depreciation on disposais	09,791,190		(07,900,323)
Issuance of long-term debt provides current financial resources to increases long-term liabilities in the statement of net position.	governmental funds, but issuing debt		
Issuance of leases and subscriptions	(2,292,919)		(2,292,919)
Repayment of principal is an expenditure in the governmental fund long-term liabilities in the statement of net position. Lease and s long-term liabilities in statement of net position, but are not curre governmental funds. The change in long-term liabilities reported in governmental acti	ubscription terminations reduce ent financial resources in the		
Bonds payable	302,755,000		
Notes payable	7,275,000		
Leases payable	5,579,610		
Subscription payable	13,098,947		328,708,557
Interest on long-term debt in the statement of activities differs from governmental funds because interest is recognized as an expen and thus, requires the use of current financial resources. In the interest expense is recognized as the interest accrues, regardles reported in the statement of activities consists of the following: Accrued interest on bonds payable decreased Amortization of premium on bonds payable Amortization of deferred loss on refundings	diture in the funds when it is due, statement of activities, however		32,344,869
Amonazation of deferred 1955 of rendhalings	(1,220,021)		02,044,000
Property taxes and other receivables, that will not be collected unti are not considered "available" revenues and are deferred in the for taxes and other revenues decreased by this amount.			(35,553,327)
The (increase) decrease in compensated absences is reported in t not require the use of current financial resources and, therefore,			
in the governmental fund			(1,933,833)
Internal service funds are used by management to charge the cost	s of certain activities, such as		
workers' compensation, health insurance, and print shop activitie	es, to individual funds. The		
net revenue (expense) of the internal service funds is reported v	vith governmental activities.		(19,284,888)
The net change in net pension liability, deferred outflows, and defe statement of activities but does not require the use of current fir is not reported as expenditures in the governmental funds. The	nancial resources and, therefore,		
Deferred outflows increased	130,969,019		
Deferred inflows decreased	47,837,841		
Net pension liability increased	(275,440,964)		(96,634,104)
The net change in net other postemployment benefit liability, deferr reported in the statement of activities but does not require the u therefore, is not reported as expenditures in the governmental f following:	se of current financial resources and,		
Deferred outflows increased	101,718,173		
Deferred inflows decreased	1,715,462		76 624 644
Net OPEB liability increased	(26,799,024)	-	76,634,611
Change in Net Position of Governmental Activities		\$	(7,281,088)



## HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2024

ASSETS		Business-type Activities - Nonmajor Enterprise Funds		Governmental Activities - Internal Service Funds
Current assets:				
Cash and cash equivalents	\$	200	\$	_
Investments	Ψ	1,920,542	Ψ	78,420,890
Receivables		1,320,342		37,179
Due from other governments		8,567,525		-
Due from other funds		6,077,737		8,790,654
Inventories		19,171		-
Total current assets	-	16,585,175		87,248,723
Noncurrent assets:	-	10,505,175		07,240,725
Land improvements				1,100,767
Buildings and improvements		-		2,146,578
Furniture and equipment		- 457,452		2,833,913
Vehicles				220,603
Right-to-use subscription assets		8,821,173		220,000
Right-to-use lease assets		0,021,175		- 23,139,837
Less accumulated depreciation		-		25,155,057
and amortization		(4,379,115)		(22,365,857)
Total noncurrent assets	-	4,899,510		7,075,841
Total assets	-	21,484,685		94,324,564
LIABILITIES	-			
Current liabilities:				
Accounts payable		151,264		9,023,949
Due to other funds		45,077		870,437
Compensated absences payable		209,274		419,472
Claims and judgments payable		-		16,335,808
Leases payable		-		3,464,552
Subscriptions payable		1,966,657		-
Total current liabilities	-	2,372,272		30,114,218
Noncurrent liabilities:	-	_;•• _;_• _		
Compensated absences payable		256,681		1,172,783
Claims and judgments payable		-		1,348,686
Subscriptions payable		3,022,445		-
Total noncurrent liabilities	-	3,279,126		2,521,469
Total liabilities	-	5,651,398		32,635,687
	-	0,001,000		02,000,001
<b>NET POSITION</b> Net investment in capital assets (deficit)		(89,592)		3,611,289
Unrestricted		15,922,879		58,077,588
Total net position	\$	15,833,287	\$	61,688,877
	Ψ	.0,000,201	Ŧ	01,000,011



## HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Business-type Activities - Nonmajor Enterprise Funds	Governmental Activities- Internal Service Funds
OPERATING REVENUES:		
Charges for sales and services:		
Sales to customers	\$ 377,244 \$	13,882,482
Consulting services	2,001,295	-
Charges to employees and other funds	-	196,996,745
Miscellaneous		15,251,991
Total operating revenues	2,378,539	226,131,218
OPERATING EXPENSES: Payroll costs	3,518,511	15,922,030
Purchased and contracted services	810,530	11,336,927
Supplies and materials	547,271	2,662,221
Other operating expenses	192,634	2,827,084
Claims and judgments	-	211,785,206
Depreciation and amortization	2,029,710	4,878,970
Total operating expenses	7,098,656	249,412,438
Operating loss	(4,720,117)	(23,281,220)
		(-)
NONOPERATING REVENUES (EXPENSES):		
School health services (SHARS)	3,286,676	-
Earnings on investments	1,099,942	4,237,581
Interest	(148,003)	(241,249)
Total nonoperating revenue (expenses)	4,238,615	3,996,332
Income (loss) before transfers	(481,502)	(19,284,888)
Transfers out	(14,000,000)	-
Change in net position	(14,481,502)	(19,284,888)
Total net position—beginning	30,314,789	80,973,765
Total net position—ending	\$ 15,833,287 \$	61,688,877



## HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Business-type Activities - Nonmajor Enterprise Funds	Governmental Activities- Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from user charges	\$ 2,652,720	\$ 210,858,519
Other receipts	-	7,675,096
Payments to suppliers	(37,586,146)	(13,650,081)
Payments to employees Other payments	(3,515,968)	(15,801,801)
Net cash used in operating activities	(38,449,394)	(210,989,790) (21,908,057)
Net cash used in operating activities	(30,449,394)	(21,900,007)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from SHARS program	12,179,803	-
Transfers to other funds	(14,000,000)	
Net cash used in noncapital financing activities	(1,820,197)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Purchases of capital assets		(072,206)
Principal paid on leases	-	(972,386) (4,994,037)
Principal paid on subscriptions	- (2,236,255)	(4,994,037)
Interest paid	(148,003)	(241,249)
Net cash used in capital and related financing activities	(2,384,258)	(6,207,672)
	(2,001,200)	(0,201,012)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(20,992,053)	(263,818,589)
Proceeds from sales and maturities of investments	62,545,960	287,696,737
Interest and dividends	1,099,942	4,237,581
Net cash provided by investing activities	42,653,849	28,115,729
Net decrease in cash and cash equivalents		
Balances—beginning of the year	200	
Balances—end of the year	\$200_	\$
Reconciliation of operating loss to net cash		
provided by (used in) operating activities:		
Operating loss	\$ (4,720,117)	\$ (23,281,220)
Adjustments to reconcile operating loss to net cash		
provided by operating activities:		
Depreciation and amortization expense	2,029,710	4,878,970
Change in assets and liabilities:		(00.700)
Receivables	-	(20,708)
Other assets	-	-
Due from other governments Inventories	274,182	-
Due from other funds	(4,861) (6,065,671)	- (7,576,896)
Accounts payables	91,848	2,497,827
Due to other funds	(30,057,028)	678,324
Compensated absences payable	2,543	120,230
Current portion of claims and judgments	_,	1,430,787
Other long term claims and judgments	-	(635,371)
Net cash provided by (used in) operating activities	\$ (38,449,394)	\$ (21,908,057)



## HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS JUNE 30, 2024

	Private-Purpose Trust Funds	Custodial Funds
ASSETS Investments Total assets	\$ <u>6,047,386</u> <u>6,047,386</u>	\$ <u>1,634,771</u> <u>1,634,771</u>
LIABILITIES Accounts payable Total liabilities	43,669 43,669	<u> </u>
NET POSITION Restricted for: Scholarships Student groups Total Net Position	6,003,717 - \$\$	



## HOUSTON INDEPENDENT SCHOOL DISTRICT STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

		Private-Purpose Trust Funds		Custodial Funds
ADDITIONS	_		_	
Gifts and contributions	\$	612,081	\$	-
Student activity receipts		-		1,900,393
Earnings on investments		296,109		-
Total additions	_	908,190	_	1,900,393
DEDUCTIONS				
Scholarships awarded		155,750		-
Student activity expenses		-		1,842,105
Total deductions	_	155,750	_	1,842,105
Net increase in position		752,440		58,288
Net position - beginning of the year	_	5,251,277	_	1,404,340
Net position - end of the year	\$	6,003,717	\$	1,462,628



## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## REPORTING ENTITY

The Houston Independent School District ("District") is an independent school district created and incorporated through legislation enacted by the Thirty-Eighth Texas State Legislature in 1923. The District is the largest school district in Texas and is governed by the Board of Managers, appointed by the Texas Commissioner of Education in June 2023.

In accordance with Governmental Accounting Standards, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the District are financially accountable, or for which the relationship to the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District's blended component unit, although a legally separate entity, is in substance a part of the District's operations, and so data from this entity is combined with data of the primary government.

The criteria used to determine whether an organization is a component unit of the District includes: financial accountability of the District for the component unit, whether the District appoints a voting majority of the entity's board, the ability to impose the District's will on the component unit, fiscal dependency criterion, if it is a financial benefit to or burden to the District, and whether services are provided entirely or almost entirely to the District.

For financial reporting purposes, the Houston Independent School District GEAR UP Trust ("GEAR UP Trust") is included in the fiduciary activities of the District because of the financial accountability of the District, the appointment of a voting majority, and the fiscal dependency criteria whereby the GEAR UP Trust serves the District's students exclusively. The GEAR UP Trust was incorporated to ensure that the scholarship funds are properly spent and to guarantee a college scholarship to the eligible students at participating schools of the GEAR UP program. The GEAR UP financial information is blended with that of the District in the Private-Purpose Trust Funds column in the Statement of Fiduciary Net Position. Separate financial statements for GEAR UP Trust are not issued.

### IMPLEMENTATION OF NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 99, Omnibus 2022 (GASB 99), enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases were implemented in the District's fiscal year 2022 financial statements in conjunction with GASB 87. The requirements related to PPPs and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2023 financial statements in conjunction with GASB 94 and GASB 96. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. These requirements for GASB 99 were implemented in the District's fiscal year 2024 financial statements with no impact to amounts previously reported.

GASB Statement No. 100, Accounting Changes and Error Corrections (GASB 100) enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The statement 1) defines accounting changes and corrections of errors; 2) prescribes the accounting and financial reporting for each type of accounting



change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 was implemented in the District's fiscal year 2024 financial statements with no impact to amounts previously reported.

#### RECENT ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 101, *Compensated Absences* (GASB 101), improves the information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* (GASB 102), improves financial reporting by providing users of financial statements with essential information regarding certain concentrations of constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, with earlier application encouraged. GASB 102 will be implemented in the District's fiscal year 2025 financial statements and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the District's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* (GASB 104), establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 104 will be implemented in the District's fiscal year 2026 financial statements and the impact has not yet been determined.

#### **GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The Statement of Net Position and the Statement of Activities of the government-wide financial statements report information on all the nonfiduciary activities of the District and its blended component unit. The District eliminates from the Statement of Net Position and the Statement of Activities most interfund receivables, payables, and transfers between funds. Interfund services provided and used are eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Program revenues include (1) charges to customers or applicants for goods or services provided, and (2) grants and contributions that are restricted to meeting operational requirements of a particular function. Program revenues included in the Statement of Activities reduce the cost of the function to be financed from general revenues. Taxes and other items not restricted to specific programs are properly excluded from program revenues and reported instead as general revenues.



The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those clearly identifiable with a function. Depreciation and amortization expense is specifically identified by function and is included in the direct expense to each function. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. In accordance with the provisions of GASB Statement No. 34, the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

#### MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

<u>Government-wide Financial Statements</u> - The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place, regardless of the timing of the related cash flows. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with GASB Statement No. 33, as amended. Property taxes are recognized as revenues in the year for which they are levied. Grants, and similar items, are recognized as revenue as soon as all eligibility requirements have been met and funds are available to meet current expenditures.

<u>Fund Financial Statements</u> - Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. State aid and miscellaneous revenues, other than property taxes and state and federal grants, are considered to be available if collected within the current period or within 90 days of the fiscal year end to pay liabilities of the current period. Property taxes are considered to be available if collected within 60 days of the fiscal year end. State and federal grants are considered to be available if collected within 120 days of the fiscal year end. Expenditures are generally recognized under the modified accrual basis of accounting in the accounting period in which the fund liability is incurred, if measurable. However, debt service expenditures are recognized in the current fiscal period for debt service principal and interest payments due within 30 days in the subsequent fiscal period as these funds have been set aside for that purpose. Compensated absences and claims and judgments are recorded only when payment is due. Both Proprietary fund statements and Fiduciary fund statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

### **FUNDS**

The District's accounting system is organized and operated with the use of funds, each of which is a separate accounting entity with a self-balancing set of accounts. The District's resources are allocated to and accounted for in individual funds based on the intended purposes for spending and the means by which spending activities are controlled. The following fund types are included in the financial statements:

#### **Governmental Funds**

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the District's major governmental funds:

- *General Fund* The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds.
- Special Revenue Fund The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures



for specified purposes other than debt service or capital projects. The District's Special Revenue Fund includes the National School Breakfast and Lunch Program, United States Department of Education grants, Campus Activity Funds, and all other federal, state and locally funded grants and programs. These grants are awarded to the District for the purpose of accomplishing specific educational tasks as defined in the grant awards. The schedules of federal and state awards are included in the compliance section of the Annual Comprehensive Financial Report.

- *Debt Service Fund* The Debt Service Fund is used to account for the accumulation of resources for, and the retirement of, general long-term debt and related costs.
- *Capital Project Fund* The Capital Project Fund is used to account for financial resources to be used for the acquisition, renovation, or construction of capital facilities.

### Proprietary Funds

Proprietary Funds are used to account for operations that are financed in a manner similar to those found in the private sector, where the determination of net income is appropriate for sound financial administration.

- *Enterprise Funds* The Enterprise Funds are used to account for operations that are financed and operated similar to a private enterprise where the District's intent is to provide services financed primarily through user charges. The District's enterprise funds include Medicaid and the Marketplace activities.
- Internal Service Funds The Internal Service Funds are used to account for operations related to the Print Shop, Alternative Certification Program, Athletics, University Interscholastic League ("UIL"), Shared Services, and risk financing activities of the District.

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

#### Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as a custodian for individuals, private organizations and/or other funds.

- *Private-Purpose Trust Funds* Private-purpose trust funds are used to account for resources legally held in trust under which principal and income benefit individuals, private organizations or other governments. The District's private-purpose trust funds represent scholarship funds being held in trust for students.
- *Custodial Funds* Custodial funds are used to account for resources that the District has custody of, but is not the district's own-source revenue, and does not control the use of revenues. The District's custodial funds represent school class and club activity funds.

#### Management's Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.



#### Change in Accounting Estimate

In October 2023, the Texas Department of Health and Human Services Commission updated their policy in relation to reimbursement for Medicaid services provided by local education agencies through the School Health and Related Services program, resulting in a decrease in the expected funding from the 2022 federal fiscal year claim submitted in March 2023. This funding policy change resulted in an increase to the allowance for doubtful accounts. The effect of these changes on revenue and changes in net position was a decrease of approximately \$14 million for the year ended June 30, 2024.

#### Stewardship, Compliance, and Accountability

The District is required by law to prepare and file a budget with the Texas Education Agency (TEA). Activities of the General Fund, Nutrition Services Fund, and Debt Service Fund are included in the District's formally adopted budget. Budgets for the Special Revenue Fund (other than Nutrition Services) and Capital Project Fund are approved on a project basis. The District is required to present the adopted and final amended budgeted revenues and expenditures and actual revenues and expenditures for the General Fund, Nutrition Services Fund, and Debt Service Fund. These budgets are in the financial section of the Annual Comprehensive Financial Report.

#### **Pensions**

The fiduciary net position of the Teacher Retirement System of Texas (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Other Post-Employment Benefits (OPEB)

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

### ASSETS, LIABILITIES, AND DEFERRED OUTLFOWS AND INFLOWS OF RESOURCES

#### Cash and Cash Equivalents

The District requires all deposits to be fully collateralized with depository insurance; obligations of the United States of America or its agencies and instrumentalities (excluding those mortgage backed securities prohibited by the Public Funds Investment Act). At all times, such securities are to have a fair value sufficient to fully collateralize deposit balances as adjusted by the amount of applicable depository insurance pursuant to the Collateral for Public Funds Act, Texas Government Code Section 2257.022.

The District considers cash and cash equivalents to be cash on hand and demand deposits. All other monetary assets are treated as investments including certificates of deposit, investment pools, money market instruments, and other securities defined under the Public Funds Investment Act.



#### **Investments**

Investments are stated at fair value where applicable under the GASB statements, which is the amount at which the investment can be exchanged in a current transaction between willing parties. Management of the District believes that in the areas of investment practice, management reports, and establishment of appropriate policies, the District adhered to the requirements of the State of Texas Public Funds Investment Act. Additionally, management of the District believes that investment practices of the District were in accordance with local policies.

#### **Receivables**

All trade and property tax receivables are shown net of allowance for uncollectible balances. The property tax receivable allowance is 52.00 percent of outstanding property taxes at June 30, 2024.

#### **Inventories**

Under the moving average inventory method, the average cost of each inventory item in stock is recalculated after every inventory purchase. This method tends to yield inventory valuations and cost of goods sold that are in-between those derived under the first in, first out (FIFO) method and the last in, last out (LIFO) method. These materials and supplies are subsequently charged to expenditures when consumed. Inventories include instructional materials, plant maintenance operating supplies, as well as nutrition services food and supplies. Revenue for donated commodities is recognized when the commodities are received. Non-food inventories are offset at fiscal year-end by non-spendable fund balance in the governmental fund financial statements.

#### Other Assets

Other assets include accrued interest, prepaid insurance, and prepaid travel. Prepaids are charged to expenditures when consumed and are offset at year end by non-spendable fund balance in the governmental fund financial statements.

#### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in the accounting system in order to reserve the portion of the applicable appropriation, is employed in the Governmental Fund Types on the governmental fund financial statements. Encumbrances outstanding at year end are reported as restricted or assigned, as appropriate.

At June 30, 2024, encumbrances included in governmental fund balances are as follows:

	_	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance
General Fund	\$	-	\$ -	\$ 17,303,771
Special Revenue Fund		56,270,226	-	-
Debt Service Fund		-	-	-
Capital Project Fund	_	19,564,987	-	808,459
Total Encumbrances	\$	75,835,213	\$ -	\$ 18,112,230



The General Fund outstanding encumbrances in the amount of \$17,303,771 at June 30, 2024 were charged to the following functions:

Function 34 - Student Transportation	\$6,395,924
Function 53 - Data Processing Services	\$5,027,098
Function 51 - Plant Maintenance & Operations	\$2,393,104
Function 11 - Instruction	\$1,370,208
Function 81 - Capital Outlay	\$640,109
Function 52 - Security and Monitoring Services	\$628,617
Various other functions	\$848,711

#### **Capital Assets**

Capital assets, which include land, land improvements, buildings and improvements, construction in progress, furniture and equipment, library books and media, vehicles, and right-to-use assets are reported in the applicable governmental and business-type activities columns in the government-wide financial statements and proprietary fund financial statements. Capital acquisition and construction are reflected as expenditures in governmental funds. Land, land improvements, buildings and improvements, furniture and equipment, and vehicles are recorded at historical cost if purchased or constructed. The capitalization threshold is a unit cost of \$5,000. Donated capital assets are recorded at estimated acquisition value at the date of donation. Depreciation or amortization on all depreciable capital assets begins on the date the asset is placed into service using the straight-line method of depreciation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets, including right-to-use assets, are depreciated or amortized over the following estimated useful lives

Asset Classification	Useful Life
Buildings and improvements	40 Years
Land improvements	20 years
Vehicles:	
Buses	12 years
Medium	7 years
Small	5 years
Furniture	4 years
Equipment	5 years
Right-to-use assets	Shorter of Term or
	useful life



#### <u>Leases</u>

The District is a lessee for noncancellable leases of property and equipment. The District recognizes a lease liability, reported with long-term debt, and a right-to-use lease asset (lease asset), reported with other capital assets, in the government-wide and proprietary fund financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease.

Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the District is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

#### Subscription-Based Information Technology Agreements (SBITAs)

The District has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The District recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide and proprietary fund financial statements. The District recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

At the commencement of an SBITA, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

Key estimates and judgments related to SBITAs include how the District determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

The District uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.



The subscription term includes the noncancellable period of the SBITA.

Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the District is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The District monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

#### Interfund Transactions

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." All other balances between funds are reported as transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statements as "internal balances."

A description of the basic types of interfund transactions and the related accounting policies are as follows:

- Charges for services are reported as revenues for the performing fund and expenditures/ expenses of the requesting fund.
- Transactions to reimburse a fund for expenditures made by it for the benefit of another fund are recorded as expenditures or expenses in the reimbursing fund and as a reduction of expenditures or expenses in the fund that is reimbursed.
- All other interfund transfers, such as legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, are transfers. Transfers are classified as other financing sources or uses in the Statement of Revenues, Expenditures, and Changes in Fund Balances.

For reporting at the government-wide financial statement level, the District eliminates direct interfund charges for services and the balances created within the same activity categories (i.e. governmental vs. business-type). This process ensures neither governmental nor business-type activities report direct internal revenue/expenditures. Interfund activity and balances resulting from transactions with the fiduciary funds are not eliminated. Instead, the fiduciary interfund activity and balances are treated as transactions with an external party. The Internal Service Funds are essentially repositories for income, expenses, assets and liabilities of the District's health insurance, worker's compensation, print shop, alternative certification, athletics, shared services, and UIL activities.

#### Compensated Absences

The District's contract employees earn one day of personal leave per month for all months under contract, which may either be taken or accumulated with no limitation. Accumulated sick leave balances are paid upon termination from the District to employees meeting certain criteria and hired before October 10, 1972. In addition, the District may "buy-back" accrued but unused state leave in accordance with the "Attendance Incentive Plan."

Twelve-month employees earn vacation ranging from two to four weeks per year based on length of service. Beginning with FY 2021, vacation days may be carried over from one contract year to another with a maximum limit of 50 days compared to previous years when only 30 days could be carried over. For twelve-month employees, the contract year runs from September 1st through August 31st.



The District accrues vacation, state personal leave, and eligible sick leave in the government-wide and proprietary fund financial statements. A liability and related expenditure for these amounts is reported in the governmental funds only if they have matured as a result of employee retirements or resignations and are due.

#### Long-term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Gains and losses on refunds are amortized over the life of the bonds using the straight-line method. Bond issuance costs are expensed as incurred.

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

#### **Deferred Outflows and Inflows of Resources**

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources which represents a consumption of net assets that applies to a future period(s) and therefore, will not be recognized as an outflow of resources (expenses/expenditures) until then. Included in this category are deferred losses on refunding, TRS pension costs, and TRS OPEB costs.

In addition to liabilities, the Statement of Net Position includes a separate section for deferred inflows of resources which represents an acquisition of net assets that applies to a future period(s) and therefore, will not be recognized as an inflow of resources (revenue) until then. Included in this category are TRS pension and OPEB. The Governmental Funds Balance Sheet also includes a section for deferred inflows of resources. Unavailable revenue is reported as deferred inflows of resources only in the Governmental Funds Balance Sheet.

#### NET POSITION AND FUND BALANCES

#### **Government-wide Financial Statements**

The District's net position is composed of the following:

*Net Investment in Capital Assets* - the component of net position that reports capital assets less both the accumulated depreciation and amortization and the outstanding balance of debt that is directly attributable to the acquisition, construction, or improvement of these capital assets.

*Restricted for Debt Service* - the component of net position that reports the difference between assets and liabilities of the Debt Service Fund adjusted on a government-wide basis that consists of assets with constraints placed on their use by the bond covenants.

*Restricted for Grants* - the component of net position that reports the difference between assets and liabilities of the Special Revenue Fund that consists of assets with constraints placed on their use by the Department of Education, Department of Agriculture, TEA, and other grantor agencies and organizations.

*Unrestricted* - the difference between the assets and liabilities that are not reported in net position invested in capital assets, net position restricted for debt service, and net position restricted for grants.

The District applies restricted resources before unrestricted resources when an expense is incurred for which restricted net position is available.



#### **Governmental Fund Financial Statements**

In the fund financial statements, governmental funds report fund balances as either a non-spendable fund balance or a spendable fund balance.

#### Non-spendable Fund Balance

Non-spendable fund balance is that portion of fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use. Non-spendable fund balance reserves include inventories and prepaid items.

#### Spendable Fund Balance

Spendable fund balance is the portion of fund balance that is comprised of restricted, committed, assigned, and unassigned fund balances.

*Restricted Fund Balance* - the component of the spendable fund balance constrained to a specific purpose by the provider, such as a grantor. Restricted fund balance includes funds for the Nutrition Services program, funds restricted for construction programs, funds used to retire debt, and resources from other granting agencies.

*Committed Fund Balance* - the component of the spendable fund balance constrained to a specific purpose by a resolution approved by the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same action used to establish it. Committed fund balance includes funds for potential litigation, claims, and judgments.

Assigned Fund Balance - the component of the spendable fund balance that is earmarked for a specific purpose by the Superintendent or Chief Financial Officer. The assigned amounts can only be removed by the Superintendent or Chief Financial Officer. Assigned fund balance includes funds for encumbrances which are purchase orders, contracts, and other commitments for the expenditure of funds that are carried forward, insurance deductibles, specific program costs, and other legal issues.

*Unassigned Fund Balance* - the component of the spendable fund balance within the General Fund which may be spent for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures. Per Board Policy, the District's unassigned fund balance at year end shall equal at least three months of operating expenditures.

In general, it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which restricted and unrestricted (i.e. committed, assigned, or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.



FUND BALANCES		General Fund		Special Revenue Fund		ebt Service Fund	<u>P</u>	Capital roject Fund	Total Governmental Funds		
Nonspendable											
Inventory	\$	4,374,432	\$	-	\$	-	\$	-	\$	4,374,432	
Prepaids		20,175,065		-		-		-		20,175,065	
Restricted											
Special Revenue/Grants		-		114,228,504		-		-		114,228,504	
Debt Service		-		-	12	23,816,823		-		123,816,823	
Capital Projects		70,000,000		-		-	(	67,606,370		137,606,370	
Committed											
Contingency Operating Reserve		99,874,040		-		-		-		99,874,040	
Assigned											
Auto/General Liability		4,766,549		-		-		-		4,766,549	
Insurance Programs		25,000,000		-		-		-		25,000,000	
Encumbrances		17,303,771		-		-		-		17,303,771	
Instructional Reserve		215,634,981		-		-		-		215,634,981	
PFC Debt Service/Capital Projects	5	-		-		-		3,990,299		3,990,299	
Unassigned		590,067,862		-		-		-		590,067,862	
Total fund balances	\$ <u>1</u>	,047,196,700	\$	114,228,504	\$ <u>1</u> 2	23,816,823	\$	71,596,669	\$	1,356,838,696	

# NOTE 2: HISD PUBLIC FACILITY CORPORATION

The Houston Independent School District Public Facility Corporation is a public non-profit corporation, the creation of which was sponsored by the District pursuant to the Public Facility Corporation Act, Article 717s, Vernon's Texas Civil Statutes, as amended (the "Public Facility Corporation Act"). The Public Facility Corporation Act authorizes the creation and utilization by school districts of public facility corporations to issue bonds to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing and placing in service of public facilities of its governmental sponsor and further authorizes the governmental sponsor to incur lease purchase obligations in favor of the corporation to serve as security for the bonds issued by the Public Facility Corporation.

To accomplish the financings, the Public Facility Corporation and the District have entered into a number of "Leases With An Option to Purchase" pursuant to the terms of which the District will pay to the Public Facility Corporation such lease payments at such times and in such amounts as will be required to pay the principal and premium, if any, and interest on the lease revenue bonds as they become due.

The Public Facility Corporation has utilized this structure to issue Lease Revenue Bonds for building two high schools in 1998, a food warehouse facility in 2006, four elementary schools in 2010 and three instructional facilities in 2015. The Public Facility Corporation refunded the Series 2006 (food warehouse) bonds in fiscal year 2017 for the purpose of decreasing debt service costs in future years. In fiscal year 2020 the Public Facility Corporation refunded the Series 2010B (BAB) bonds for the purpose of decreasing debt service costs in future years. In fiscal year 2023, Series 2014A-1B bonds were refunded for the purpose of decreasing debt services costs in future years.



## NOTE 3: CASH DEPOSITS AND INVESTMENTS

Statutes of the State of Texas and policies mandated by the District's School Board authorize the District to invest in obligations of the U.S. Government or its agencies, repurchase agreements, commercial paper, corporate bonds, public fund investment pools, mutual funds and money market accounts. All investments are held separately in each of the funds. All bank demand accounts are recorded within the General Fund.

With the exception of one occasion, a three day period during the weekend of January 26 - 28, 2024, District funds held at the depository bank were properly secured during the fiscal year ended June 30, 2024. During January 26 - 28, 2024, District funds were undercollateralized by \$3,511,381.

#### Cash, Demand and Time Deposits

As of June 30, 2024, the carrying amount of the District's demand deposits and cash on hand was \$10,511,765. The \$35,266,160 bank balance was fully covered on June 30, 2024 by a combination of federal deposit insurance through the FDIC and collateralization by securities held by the District's depository in joint safekeeping at the Federal Reserve Bank in the District's name.

The District purchased nonnegotiable certificates of deposit issued by Independent Bank and Unity Bank, of \$31,000,000 and \$95,044, respectively, as of June 30, 2024, for a total of \$31,095,044, or 2.12 percent of the total investment portfolio. The collateral for the Independent Bank certificate of deposit is comprised of Federal Home Loan Bank Letter of Credits in the amount of \$13 million issued with the District as beneficiary as well as \$22.9 million of pledged U.S. agency securities. Unity Bank's certificate of deposit is covered in full by the FDIC; therefore, require no additional collateral is required under the Public Funds Investment Act, Section 2257.022. Certificates of deposit are reported at cost by the District.

#### Investments

The District's investments in public funds investment pools and money market mutual funds at June 30, 2024 include those with the Lone Star Investment Pool ("LSIP"), TexPool and Texas Fixed Income Trust (TX-FIT). The value of the District's position in the above pools is the same as the value of the pool shares, which are measured at amortized cost or net asset value (NAV).

LSIP is a public funds investment pool created pursuant to the Interlocal Cooperation Act of the State of Texas, Article 4413(32c), Vernon's Texas Civil Statutes, as amended, and is designed to provide participating local governments with investment vehicles for local funds that may be required for immediate expenditure. The primary objective of the LSIP is to emphasize the importance of safety of principal and liquidity of pool assets. The administrator and distributor of LSIP is First Public, LLC, a Texas limited liability company. Investment advisory services are provided by American Beacon Advisors and Mellon Investments Corporation. The custodial account is managed by State Street Bank.

The Lone Star Government Overnight Fund is a stable net asset value fund rated AAAm by Standard & Poor's rating service, Lone Star Corporate Overnight Fund is a stable net asset value fund rated AAAm by Standard & Poor's, and the Lone Star Corporate Overnight Plus Fund is a stable net asset value rated AAAf/S1+ by Standard & Poor's. All of these funds seek to maintain a stable \$1.00 net asset value.

The District's investment in LSIP's Corporate Overnight Fund, and the Corporate Overnight Plus Fund, as of June 30, 2024 was \$724,078 and \$766,186,929 respectively, for a total of \$766,911,007, representing 52.2 percent of the total portfolio.

TexPool is a public funds investment pool operated by the Texas Treasury Safekeeping Trust Company, an entity of which the Texas Comptroller of Public Accounts is the sole officer, director, and shareholder. Administrative and investment services are provided by Federated Hermes TexPool and TexPool Prime funds are rated AAAm by Standard & Poor's.



As of June 30, 2024, the District's investment in TexPool Prime was \$431,138,514, representing 29.4 percent of the total portfolio.

TX-FIT is a public funds investment pool designed to provide local governments with investment vehicles for local funds that may be required for immediate expenditure. It emphasizes safety of principal and liquidity of pool assets. Texas FIT is managed by U.S. Fixed Income Trust. The value of the District's position in the pool is the same as the value of the pool shares, measured at amortized cost or net asset value (NAV). The TX-FIT Pools are currently rated by Fitch Ratings. The TX-FIT Cash Pool is currently rated AAAf/S1. The TX-FIT Government Pool is currently rated AAAmmf.

The TX-FIT investments in each of the pools within the Trust are measured and reported at fair market value using the guidelines established by Generally Accepted Accounting Principles (GAAP). The Trust follows Financial Accounting Standards Board (FASB) Accounting Standards Topic (ASC) 820 Fair Value Measurement and Disclosure for financial reporting purposes. ASC 820 defines fair value, establishes a single framework for measuring fair value, and requires disclosures about fair value measurement. TX-FIT does not meet all of the specific criteria outlined in GASB 79 paragraph 4, therefore TX-FIT investments are measured at fair value as provided in paragraph 11 of GASB Statement 31.

As of June 30, 2024, the District's investment in Texas FIT was \$140,866,867, representing 9.6 percent of the total portfolio.

GASB Statement No. 40, Deposit and Investment Risk Disclosures, an amendment to GASB Statement No. 3, establishes and modifies disclosure requirements related to deposits and investment risks: credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk.

To ensure compliance with the various risk factors addressed in GASB Statement No. 40, the Cash Management and Investment Policy is reviewed at least annually and presented to the School Board for approval. The Investment Officers submit Quarterly Investment Reports to the School Board certifying that all investments were purchased in compliance with the Public Fund Investment Act.

The District's Cash Management and Investment Policy contains the following objectives:

- (1) assure the safety of District's funds;
- (2) maintain sufficient liquidity to provide adequate and timely working funds;
- (3) maintenance of the public trust as custodians and managers responsible for the investing of funds subject to state and federal laws;
- (4) optimization of yield as expressed in terms of rate of return and interest earnings;
- (5) diversification of investments as relating to maturity, instruments, and issuers shall be considered a priority within the context of the overall investment policy; and
- (6) avoid investments for speculation.

All objectives are approached with the judgment and care, under the circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the capital, as well as the probable income to be derived. Preservation of District capital is of highest importance. All participants in the investment process seek to act responsibly as custodians of the public trust. Investment officials avoid any transaction that might impair public confidence in the District's ability to govern effectively.



#### Interest Rate Risk

As a means of limiting its exposure to fair value losses that could occur from rising interest rates, the District's investment policy limits the maturities of investments and prohibits any investment for speculative gains. The available funds in the General Fund may be invested for greater than one year provided that all cash flow requirements have been met. Bond proceeds can be invested for a period up to five years provided that the drawdown schedules permit such maturities.

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

At June 30, 2024, the District's exposure to interest rate risk as measured by segmented time distribution by investment type, including fiduciary funds is summarized as follows:

				Issuer		Investment Matu	es in Years	
		6/30/2024		Concentration	_	Less than 1 year		1-5 years
Agency Securities	\$	94,914,167		4.42%	\$	- \$	;	94,914,167
Municipal Bonds		9,187,324		0.63%		-		9,187,324
Treasury Notes		24,396,278	_	1.66%	_	24,396,278		-
Total Securities	_	128,497,769	_	6.71%	_	24,396,278		104,101,491
Lone Star Investment Pool		766,911,007		52.22%		766,911,007		-
TexPool		431,138,514		29.36%		431,138,514		-
Texas FIT		140,866,867	_	9.59%	_	140,866,867		-
Toal Investment Pools	_	1,338,916,388	_	91.17%	_	1,338,916,388		
Certificates of Deposit	_	31,095,044		2.12%	_	31,095,044		
Total Investments	\$_	1,498,509,201	_	100.00%	\$	<u>1,394,407,710</u> \$	;	104,101,491

As of June 30, 2024, the weighted average maturity of the total portfolio, assuming investments are held to final maturity date and not call dates, was 7 days.

#### Credit Risk

The District's *Cash Management and Investment Policy* allows for investments in commercial paper provided it meets the following criteria:

- 1. the maximum maturity does not exceed 365 days from the date of issuance;
- 2. it is rated at least A1 or P1 by two nationally recognized credit rating agencies;
- 3. be issued for a specific face amount;
- 4. be issued either through a direct placement or through broker dealers; and
- 5. the District will diversify its investment in commercial paper by issuer and by length of maturity.

As of June 30, 2024, the District did not have any direct investments in commercial paper. The District's exposure to credit risk at June 30, 2024 is presented below by investment category as rated by Standard & Poor's along with the District's level of input hierarchy utilized to measure fair values:



			Fair Value	
		6/30/2024	Measurement	
	_	Value	Input Level	Rating
Agency Securities	\$	94,914,167	Level 2	Aaa, AA+
Municipal Bonds		9,187,324	Level 2	Aa3, AA, AA
Treasury Notes	_	24,396,278	Level 2	Not rated
Total Securities		128,497,769		
Lone Star Investment Pool	\$	766,911,007	N/A	AAAm, AAAf/S1+
TexPool		431,138,514	N/A	AAAm
Texas FIT	_	140,866,867	N/A	AAAm
Total Investment Pools	_	1,338,916,388		
Certificates of Deposit		31,095,044	N/A	Not rated
Total Investments	\$_	1,498,509,201		

GASB Statement Number 72 established a hierarchy that prioritizes the inputs used to measure fair value. Certain investment types utilized by the District are not required to be measured at fair value.

The District has investments in TexPool, including both TexPool and TexPool Prime, which maintain stable net asset values of \$1 per share and utilize the amortized cost method as allowed by GASB 79. The District has investments in Texas FIT which maintains a stable net asset value of \$1 and measures fair value as provided in paragraph 11 of GASB Statement 31. The District invests in the Lone Star Corporate Overnight Fund which maintains a stable net asset value of \$1 and the underlying pool investments are reported at amortized cost per GASB 79. The District invests in the Lone Star Corporate Overnight Plus Fund which maintains a stable net asset value of \$1 and the pool utilizes fair value reporting per GASB 72. The District has no unfunded commitments to these pools and may redeem investments at any time.

**Custodial Credit Risk** - Investments purchased for the District are made in the name of the Houston Independent School District. All investments are purchased with the delivery versus payment method and are recorded in the District's name on the Federal Reserve's book entry system and confirmed to the District via safekeeping receipt maintained on the books of the depository bank's safekeeping department.

**Concentration of Credit Risk** - The investment portfolio is diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issue, or a specific class of securities. Within the cash flow requirement constraints, investment maturities are staggered in a way that avoids undue concentration of assets in a specific maturity sector.

The District does not invest its portfolio in any single investment pool. Funds are subdivided between various pools for diversification and security reasons.

The District is prohibited from investing in the following types of investments:

- a. obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
- b. obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
- c. collateralized mortgage obligations that have a stated final maturity date of greater than 10 years; and
- d. collateralized mortgage obligations whose interest rate is determined by an index that adjusts opposite to the changes in a market index.



The District neither enters into reverse repurchase agreements nor trades in options or future contracts. Additionally, the District does not participate in any securities lending program.

#### Foreign Currency Risk

The District does not engage in any deposit or investment transactions involving foreign currency.

## NOTE 4: PROPERTY TAXES AND STATE AID REVENUE

#### PROPERTY TAXES

The appraisal of property within the District is the responsibility of the Harris County Appraisal District ("Appraisal District"). The District's ad valorem property tax is levied annually in October on the assessed value as of the prior January 1 for all real and business personal property located in the District. Taxes are due on receipt of the tax bill and are delinquent if not paid by January 31 of the next calendar year. Such taxes are applicable to the fiscal year in which they are levied and become delinquent with an enforceable lien on property after January 31 of the subsequent calendar year. Delinquent taxes receivable on the government-wide statement of net position and the governmental fund balance sheet is net of estimated uncollectible taxes.

For the current fiscal year, the Board of Education set a tax rate of \$0.8683 per \$100 of assessed valuation. The maintenance and debt service portions of such rate are \$0.7016 and \$0.1667 respectively. The 2023 tax year assessed valuation was \$229,523,362,674 which resulted in a gross tax levy of \$1,992,951,588 for the current fiscal year. After deductions of all exemptions and reductions provided by law and those granted by the District, the 2023 tax year levy was \$1,931,098,418 as of June 30, 2024.

Property taxes which are measurable (quantifiable) and available (collectible within the current period or soon enough thereafter to finance expenditures of the current period, which the District has estimated to be collected in the two months after the fiscal year end) are recognized as revenue in the year of levy in the governmental fund financial statements. Property taxes, which are measurable but not available, are recorded net of estimated uncollectible amounts, as unavailable revenues in the year of the levy in the governmental financial statements. Such unavailable revenues are recognized in the fund financial statements as revenue in the fiscal year in which they become available. In the government-wide financial statements, property taxes are recognized as revenues in the year for which the taxes are levied. Uncollectible property taxes in the current period increased the allowance for uncollectible property taxes in the government-wide and fund financial statements by \$13,435,788.

Delinquent taxes receivable and the related allowance for uncollectible taxes in the governmental fund financial statements as of June 30, 2024 are as follows:

	-	Delinquent Taxes Receivables, Gross	-	Allowance for Uncollectible Taxes		Delinquent Taxes Receivable, Net
General Fund	\$	123,075,311	\$	62,024,879	\$	61,050,432
Debt Service Fund	-	24,595,894	_	14,737,097	-	9,858,797
Total	\$_	147,671,205	\$_	76,761,976	\$	70,909,229



### STATE AID REVENUE

The Texas Education Agency, through its application of state law, allocates state revenues to school districts by formula allocation. The District receives two allocations: a per capita allocation and a foundation program allocation. The District also recognizes revenues for the state's share of the contributions to the Teacher Retirement System of Texas (TRS). See Note 12 for additional information on the employees' retirement plan. Other state revenues are received through other state miscellaneous programs on an allocated basis. The components of state aid as shown in the governmental fund financial statements are as follows:

				Special		Debt		
		General		Revenue		Service		
Revenues	_	Fund	_	Fund		Fund		Total
Per Capita Revenues	\$	70,931,424	\$	-	\$	-	\$	70,931,424
Foundation Fund Revenues		139,019,349		-		-		139,019,349
Other State		90,739		46,741,484		17,973,535		64,805,758
TRS On-Behalf		109,490,737	_	-		-	_	109,490,737
Total State Revenues	\$	319,532,249	\$	46,741,484	\$_	17,973,535	\$_	384,247,268

# NOTE 5: RECEIVABLES AND PAYABLES

Receivables as of June 30, 2024 for the District's individual major funds and nonmajor enterprise funds and internal service funds in the aggregate are as follows:

		General Fund	Special Revenue Fund	Debt Service Fund	_	Capital Project Fund	_	Non Major and Other Funds	_	Total
Due from the State of Texas	\$	116,342,623	\$ 222,363,814	\$ 2,557,902	\$	-	\$	8,567,525	\$	349,831,864
Due from the Federal Government		17,686,628	1,861,307	-		-		-		19,547,935
Due from Other Governments		1,367,094	657,609	-		-				2,024,703
Total due from other governments	\$	135,396,345	\$ 224,882,731	\$ 2,557,902	\$	-	\$	8,567,525	\$	371,404,503
Other Accounts Receivables	\$_	3,109,482	\$ 522,987	\$ 	\$	4,503	\$_	37,179	\$_	3,674,151



Governmental funds report unearned revenues and deferred inflows in connection with revenues that are not considered to be available to liquidate liabilities of the current period. At June 30, 2024, the various components of deferred inflows and unearned revenue reported in the governmental funds expected to be received during the subsequent fiscal year are as follows:

#### <u>Liabilities</u>

Grant advances (unearned), Special Revenue Fund	\$	7,726,675
Deferred inflows of resources		.,,
Unavailable property taxes, General Fund		60,894,166
Unavailable property taxes, Debt Service Fund		9,821,668
Unavailable grants, General Fund		3,001,484
Total deferred inflows	_	73,717,318
Total Unearned Revenues and Deferred Inflows	\$_	81,443,993

Payables as of June 30, 2024 for the District's individual major funds and nonmajor enterprise funds and internal service funds in the aggregate are as follows:

	_	General Fund	_	Special Revenue Fund		Debt Service Fund		Capital Project Fund	_	Nonmajor and other Funds	-	Total
Vendors Payable	\$	73,341,080	\$	88,311,918	\$	-	\$	9,561,273	\$	9,175,213	\$	180,389,484
Retainage Payable	_	-	_	-	_	-	_	2,020,909	-		_	2,020,909
Total Payables	\$	73,341,080	\$	88,311,918	\$_	-	\$_	11,582,182	\$	9,175,213	\$	182,410,393



#### **NOTE 6: CAPITAL ASSETS**

A summary of capital asset activity during the fiscal year ended June 30, 2024 follows:

<u>Governmental activities:</u>		Balance July 1,2023		Increases		Decreases	Balance June 30,2024
Capital assets not being depreciated:							
Land	\$	289,432,182	\$	-	\$	- \$	289,432,182
Construction in progress		5,223,438		7,340,357	_	(632,403)	11,931,392
Total capital assets not being depreciated	_	294,655,620	_	7,340,357		(632,403)	301,363,574
Capital assets being depreciated:							
Land Improvements		13,377,518		5,927,129		(274,650)	19,029,997
Buildings and improvements		5,639,813,411		77,628,181		-	5,717,441,592
Furniture and equipment		233,308,379		11,410,045		(193,057)	244,525,367
Library Books and Media		26,037,115		577,714		-	26,614,829
Vehicles		155,410,297		3,302,044		(28, 195, 813)	130,516,528
Right-to-use subscription assets		28,895,238		1,414,410		(7,929,268)	22,380,380
Right-to-use lease assets-Land		762,000		-		-	762,000
Right-to-use lease assets-Buildings		2,741,310		203,649		-	2,944,959
Right-to-use lease assets-Furniture & Equipment		79,636,346		-		(35,099,520)	44,536,826
Total Right-to-use lease assets		83,139,656		203,649		(35,099,520)	48,243,785
Total capital assets being depreciated	_	6,179,981,614	_	100,463,172	_	(71,692,308)	6,208,752,478
Less accumulated depreciation for:							
Land Improvements		(1,348,240)		(714,528)		1,144	(2,061,624)
Buildings and improvements		(1,851,123,932)		(133,976,215)		295,754	(1,984,804,393)
Furniture and equipment		(212,767,912)		(8,687,574)		24,147	(221,431,339)
Library Books and Media		(13,493,387)		(3,183,845)		-	(16,677,232)
Vehicles		(107,312,997)		(7,478,809)		27,013,407	(87,778,399)
Right-to-use subscription assets		(13,303,979)		(10,930,325)		7,357,226	(16,877,078)
Right-to-use lease assets-Land		(139,700)		(152,400)		-	(292,100)
Right-to-use lease assets-Buildings		(996,840)		(585,698)		-	(1,582,538)
Right-to-use lease assets-Furniture & Equipment		(58,992,224)		(11,077,810)		35,099,520	(34,970,514)
Total Accumulated Amortization, Right-to-use lease assets		(60,128,764)	_	(11,815,908)		35,099,520	(36,845,152)
Total accumulated depreciation		(2,259,479,211)	_	(176,787,204)		69,791,198	(2,366,475,217)
Governmental activities capital assets, net	\$	4,215,158,023	\$	(68,983,675)	\$	(2,533,513) \$	4,143,640,835
Business-type Activities:	_	Balance July 1,2023	_	Increases		Decreases	Balance June 30,2024
Capital assets being depreciated:							
Furniture and Equipment	\$	457,452	\$	-	\$	- \$	457,452
Right-to-use subscription assets		9,502,070		-		(680,897)	8,821,173
Total capital assets being depreciated:	_	9,959,522		-	_	(680,897)	9,278,625
Less Accumulated depreciation for:							
Furniture and Equipment		(453,610)		(1,356)		-	(454,966)
Right-to-use subscription assets	_	(2,576,692)	_	(2,028,354)	_	680,897	(3,924,149)
Total accumulated depreciation	_	(3,030,302)	_	(2,029,710)	_	680,897	(4,379,115)
Business-type activities capital assets, net	\$	6,929,220	\$_	(2,029,710)	\$	\$	4,899,510



Internal Service Funds capital assets are included in the governmental activities in the summary of capital asset activity.

The net amount of \$4,899,510 in Business-type activities are capital assets related to the nonmajor Medicaid and Marketplace Funds for the 2023-2024 fiscal year.

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

#### Governmental activities:

Instruction	\$	147,597,785
Instructional resources and media services		38,902
Instructional staff development		48,394
Instructional leadership		2,900,993
School leadership		16,749
Guidance, counseling and evaluation services		4,226,394
Attendance And Social Work Services		464,693
Health Services (Nurse)		746
Student Transportation		4,332,441
Food Services		1,111,101
Co-curricular/extracurricular Activities		175,702
General administration		7,151,180
Plant maintenance and operations		3,890,190
Security and monitoring services		259,314
Data Processing Services		4,571,181
Community Services		1,439
	_	
Total depreciation and amortization expense, governmental activities	\$_	176,787,204
Business-type activities:		

Grand Total		178,816,914
Total depreciation and amortization expense	\$	2,029,710
Other nonmajor business business-type activities	_	2,029,710



#### Construction Commitments

The District has active construction projects as of June 30, 2024. These projects include new school construction, renovation of existing schools, non-school facilities, safety and security projects, and technology upgrades. At June 30, 2024, the District had fully funded commitments for the following categories:

Project		Spent-To-Date	-	Remaining Commitment
New Schools		\$ 604,845	\$	82,957
Renovated Schools		9,315,856		11,744
Non-school Facilities		5,434,612		264,449
Technology Upgrades		7,317,228		1,820,680
Safety and Security		11,009,164	_	5,437,160
	Total	\$ 33,681,705	\$	7,616,990

### Impairments

GASB Statement No.42, Accounting and Financial Reporting for Impairment of Capital Assets and insurance Recoveries, requires the disclosure of impairment loses and associated insurance recoveries. In fiscal year 2024, the District did not have any significant impairments to be reported. The District received \$2.2 million and \$16.0 million in insurance recovery in connection with the Winter Storm of February 2021 and Hurricane Harvey in August 2017, respectively.



# NOTE 7: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances in the fund financial statements as of June 30, 2024 was as follows.

<u>GENERAL FUND</u>	Special Revenue Fund Other Internal Service Funds Print Shop Fund Marketplace Fund Worker's Comp Fund <b>DUE FROM OTHER FUNDS</b>	\$ 105,260,326 416,156 53,183 45,077 401,098 \$ 106,175,840
<u>GENERAL FUND</u>	Capital Project Fund Debt Service Fund Medicaid Fund Insurance Fund <b>DUE TO OTHER FUNDS</b>	<pre>\$ (15,995,035) (674,228) (6,077,737) (8,790,654) \$ (31,537,654)</pre>
CAPITAL PROJECT FUND	General Fund DUE FROM OTHER FUNDS	15,995,035 \$ 15,995,035
Debt Service Fund	General Fund DUE FROM OTHER FUNDS	674,228 \$ 674,228
SPECIAL REVENUE FUND	General Fund DUE TO OTHER FUNDS	(105,260,326) \$ (105,260,326)
MEDICAID FUND	General Fund DUE FROM OTHER FUNDS	6,077,737 \$6,077,737
MARKETPLACE FUND	General Fund DUE TO OTHER FUNDS	(45,077) \$ (45,077)
PRINT SHOP FUND	General Fund DUE TO OTHER FUNDS	(53,183) \$ (53,183)
INSURANCE FUND	General Fund DUE FROM OTHER FUNDS	8,790,654 \$ 8,790,654
WORKERS' COMPENSATION FU	<u>ND</u> General Fund DUE TO OTHER FUNDS	(401,098) \$ (401,098)
OTHER INTERNAL SERVICE FUI	ND: General Fund DUE TO OTHER FUNDS	(416,156) \$ (416,156)



These balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments from funding agencies are received.

The following is a summary of the District's transfers for the fiscal year ended June 30, 2024:

\$16,395,650	From General Fund to the Debt Service Fund for interest and principal debt payments
5,861,125	From the Capital Project Fund to the Debt Service Fund for TIRZ High School and Elementary School debt payments
70,000,000	From the Capital Project Fund to the General Fund for restricted TIRZ funded capital projects
14,000,000	From the Nonmajor Medicaid Enterprise Fund to the General Fund for use of unrestricted revenues. This is an annual transfer.
\$106,256,775	Total transfers

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (4) use unrestricted revenues collected in a proprietary fund to finance activities in the general fund or another proprietary fund.

## NOTE 8: LONG-TERM LIABILITIES AND RELATED DEFERRED INFLOWS AND OUTFLOWS

The District's long-term liabilities consist of bond and note indebtedness, leases and subscriptions, health insurance, workers' compensation, compensated absences, net pension liability and net OPEB liability. The current requirements for general obligation bonds principal and interest expenditures are accounted for in the debt service fund. Current funding requirements for leases, subscriptions, health insurance, and workers' compensation are accounted for in the governmental and proprietary funds. Pension and OPEB long-term liabilities are generally liquidated with resources of the general fund.



The following is a summary of the District's long-term liabilities for the fiscal year ended June 30, 2024:

		Balance					Balance	Α	mortizable/Payable within
Governmental activities:	_	July 1, 2023	 Increases		Decreases	_	June 30, 2024	_	One year
Bonds payable	\$	1,973,100,000	\$ -	\$	(302,755,000)	\$	1,670,345,000	\$	159,965,000
Notes payable		150,130,000	-		(6,920,000)		143,210,000		7,275,000
Total Debt Payable	_	2,123,230,000	 -		(309,675,000)	_	1,813,555,000	_	167,240,000
Premium/discount		80,997,645	-		(29,450,957)		51,546,688		22,772,491
Total Debt Payable	_	2,204,227,645	 -		(339,125,957)	-	1,865,101,688	_	190,012,491
Leases payable		22,375,833	203,649		(10,409,364)		12,170,118		8,988,993
Subscriptions payable		16,977,708	2,089,270		(13,209,383)		5,857,595		4,970,134
Compensated absences payable		70,774,868	25,546,760		(23,492,697)		72,828,931		19,186,374
Claims payable		16,889,078	192,541,585		(191,746,169)		17,684,494		16,335,808
Net Pension Liability		709,879,768	349,174,517		(73,733,553)		985,320,732		-
Net OPEB liability		355,822,534	 84,552,934		(57,753,910)		382,621,558		-
Total other long-term liabilities paya	able	1,192,719,789	 654,108,715		(370,345,076)		1,476,483,428		49,481,309
Total governmental activities									
long-term liabilities	\$_	3,396,947,434	\$ 654,108,715	\$	(709,471,033)	\$_	3,341,585,116	\$	239,493,800
Business-type activities									
Subscriptions payable	\$	7,405,973	\$ -	\$	(2,416,871)	\$	4,989,102	\$	1,966,657
Compensated absences payable	_	463,413	 303,091	· _	(300,548)	_	465,956		209,274
Total business-type activities									
long-term liabilities	\$_	7,869,386	\$ 303,091	\$	(2,717,419)	\$_	5,455,058	\$	2,175,931

Internal Service Funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end, \$1,592,255 of Internal Service Funds' compensated absences payable and \$17,684,494 of claims payable is included in the above governmental activities amounts. For the governmental activities, claims and judgments, and compensated absences are generally liquidated by the General Fund.

#### **Debt Payable-Governmental Activities**

At June 30, 2024, the District had \$1,813,555,000 outstanding of general obligation and lease revenue bonds, and maintenance tax notes. These debt obligations were issued at various dates from November 1, 2009, through March 21, 2023, with interest rates ranging from 1.00 percent to 6.17 percent, for the purpose of new construction, and equipment of facilities and maintenance of facilities. All debt obligations fully mature at various dates through February 15, 2043. As of June 30, 2024, the District had no authorized but unissued debt capacity.

Of the District's \$1,813,555,000 total debt outstanding at June 30, 2024, \$32,840,000 of bonds payable are attributable to lease revenue bonds issued by the Public Facility Corporation.

In current and prior years, the District legally defeased certain bonds by placing cash and/or proceeds of refunding bond issues in an irrevocable trust to provide for all future debt service payments on the refunded debt. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. As of June 30, 2024, there were no outstanding defeased bonds.



On May 30, 2024, the District defeased \$40,450,500 in outstanding par on the Variable Rate Limited Tax Schoolhouse Bonds, Series 2013B, that were sold with a final maturity date of June 1, 2036. The District utilized available debt service funds for the full redemption of the bond series.

Also, on May 30, 2024, the District defeased \$68,720,000 of outstanding par on the Limited Tax Refunding Bonds, Series 2014B using available cash resources from the debt service fund. The Limited Tax Refunding Bonds, Series 2014B were originally issued on December 16, 2014, in a par amount of \$365,395,000.

During the fiscal year ended June 30, 2024, the District did not issue any new debt or engage in any refunding activities. Consequently, there are no new debt service savings or economic gains to report for this period.

Premiums or discounts on each bond transaction are amortized over the life of the bonds. Pursuant to GASB 65 underwriter's discounts and issuance costs have been expensed in the period reported.

The District issues variable rate debt for term periods and interest rate modes which may be changed should the District elect to do so at remarketing dates. The maximum rate of the variable rate debt cannot exceed the maximum net effective interest rate permitted under Chapter 1204 Texas Government Code, as amended. Following the new rate periods, the bonds will convert to and bear interest at a term rate to be determined by the remarketing agent. Subsequent to the new rate periods, the interest rate modes may be changed to a weekly rate, monthly rate, quarterly rate, semiannual rate, flexible rate or converted to a fixed rate until stated maturity. The Bonds are subject to mandatory tender at the end of the new rate period. In the event of a failed remarketing for any series, a step rate of 7.00 percent (Series 2014A-2, Series 2023C) will be invoked until such time as the bonds are successfully remarketed. A failed remarketing will not be considered an event of default.

The following is a summary of all variable rate unlimited tax school building bonds outstanding at June 30, 2024:

			Initial or				
			Current	Stated	Initial or	Initial or	
	Principal		Rate	Maturity	Remarketed	Remarketed	Stepped
	Amount	Issue Date	Period	Date	Interest Rate	Yield	Rate
Series 2014A-2	\$ 109,650,000	6/1/2022	6/1/2025	6/1/2039	3.50%	3.50%	7.00%
Series 2023C	\$ 80,785,000	3/21/2023	6/1/2025	6/1/2039	4.00%	4.00%	7.00%



The following table summarizes by type the annual debt service requirements of the outstanding debt issues on June 30, 2024 to maturity.

		Bond	Bond	
June 30	_	Principal	Interest	Totals
2025	\$	159,965,000	\$ 78,227,718	\$ 238,192,718
2026		135,895,000	71,580,968	207,475,968
2027		76,690,000	64,593,406	141,283,406
2028		107,950,000	60,517,218	168,467,218
2029		86,175,000	54,935,393	141,110,393
2030-2034		577,410,000	192,330,738	769,740,738
2035-2039		360,290,000	82,402,425	442,692,425
2040-2043	-	165,970,000	13,916,000	179,886,000
Total	\$	1,670,345,000	\$ 618,503,866	\$ 2,288,848,866

		Notes	Notes	
June 30	_	Principal	Interest	Totals
2025	\$	7,275,000	\$ 6,859,275	\$ 14,134,275
2026		7,645,000	6,486,275	14,131,275
2027		8,040,000	6,094,150	14,134,150
2028		8,450,000	5,681,900	14,131,900
2029		8,885,000	5,248,525	14,133,525
2030-2034		51,750,000	18,922,000	70,672,000
2035-2039		51,165,000	5,369,450	56,534,450
2040-2043	_	-	-	
Total	\$	143,210,000	\$ 54,661,575	\$ 197,871,575

	Total	Total	
	Principal	Principal	
June 30	Requirements	Requirements	Totals
2025	\$ 167,240,000	\$ 85,086,993	\$ 252,326,993
2026	143,540,000	78,067,243	221,607,243
2027	84,730,000	70,687,556	155,417,556
2028	116,400,000	66,199,118	182,599,118
2029	95,060,000	60,183,918	155,243,918
2030-2034	629,160,000	211,252,738	840,412,738
2035-2039	411,455,000	87,771,875	499,226,875
2040-2043	165,970,000	13,916,000	179,886,000
Total	\$ 1,813,555,000	\$ 673,165,441	\$ 2,486,720,441



The following table displays total principal debt outstanding by issuance as of June 30, 2024

Date of Issue	Description/Purpose		Туре	Interest Rate (%)	Original Issue Amount (\$)	Final Maturity Date	Debt Principal Outstanding
11/1/2009	Limited Tax Sch Bonds, Taxable Series 2009A-2 (BABs)						<u> </u>
	Construction, acquisition and equipment of						
	school buildings		GO	6.07 to 6.17	148,850,000	2/15/2034	148,850,000
1/1/2009	Limited Tax Sch Bonds, Taxable Series 2009A-3 (BABs)						
	Construction, acquisition and equipment of						
	school buildings		GO	4.76 to 6.13	183,750,000	2/15/2028	81,500,000
2/16/2014	Limited Tax Refunding Bonds, Series 2014B						
	Refund a portion of the District's outstanding						
	indebtedness		GO	1.00 to 5.00	365,395,000	2/15/2033	92,260,000
/12/2016	Limited Tax Sch and Ref Bonds, Series 2016A						
	Construction of school building and refund						
	indebtedness		GO	4.00 to 5.00	757,195,000	2/15/2041	520,065,000
6/23/2017	Limited Tax Sch and Ref Bonds, Series 2017						
	Construction of school building and refund						
	indebtedness		GO	2.25 to 5.00	848,740,000	2/15/2042	480,205,000
6/29/2017	Public Facility Corp Lease Rev Bonds, Series 2017						
	Refund all of the Corporation's Lease Revenue						
	Series 2006 outstanding		LR	2.00 to 5.00	21,550,000	9/15/2030	12,275,000
6/27/2018	Limited Tax Sch Bonds, Series 2018						
	Construction, acquisition and equipment of						
	school buildings		GO	4.00 to 5.00	86,960,000	2/15/2043	77,870,000
0/22/2019	Public Facility Corp Lease Rev Ref Bonds, Series 2019						
	Refund all of the Corporation's Lease Revenue						
	Series 2010B(BABs) outstanding debt		LR	5.00	29,675,000	9/15/2029	20,565,000
/1/2022	Variable Rate Limited Tax Sch Bonds, Series 2014A-2						
	Refund and remarket a portion of the District's						
	outstanding variable rate debt		GO	3.50	110,520,000	6/1/2039	109,650,000
/21/2023	Variable Rate Limited Tax Sch Bonds, Series 2023C						
	Refund and remarket a portion of the District's						
	outstanding variable rate debt		GO	4.00	80,785,000	6/1/2039	80,785,000
/21/2023	Limited Tax Refunding Bonds, Series 2023A						
	Refund a portion of the District's outstanding						
	indebtedness		GO	5.00	104,255,000	2/15/2038	46,320,000
		Bonds Payable		-	2,737,675,000	- •	1,670,345,000
/27/2018	Maintenance Tax Notes, Series 2018						
21/2010	Maintenance of existing facilities including repair						
	and renovation along with replacement of building						
	system		NT	4.00 to 5.00	174,615,000	1/15/2038	143,210,000
		Notes Payable	INI	00 10 5.00	174,615,000	1/10/2000	143,210,000
		NOLES F ayable			174,013,000		143,210,000
	Total Debt P	avable - Principal			\$2.912.290.000		\$1.813.555.000

**Total Debt Payable - Principal** 

Principal

\$2,912,290,000 \$1,813,555,000



#### Other long-term debt

**Federal Arbitrage** - The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed or are not performed correctly, a liability to the District could result. The District periodically engages an arbitrage consultant to perform the calculations in accordance with the Internal Revenue Service's rules and regulations. The District did not identify arbitrage liability as of June 30, 2024.

**Compensated Absences** - On retirement or death of certain employees hired before October 10, 1972, the District pays any accumulated unused sick leave. Additionally, the District may "buy back" any accrued but unused state leave from employees in accordance with the *Attendance Incentive Plan*. Also, certain employees are entitled to receive accrued vacation pay in a lump-sum cash payment upon termination of employment with the District. The General Fund has typically been used in prior years to liquidate compensated absences.

# NOTE 9: LEASES

The District has entered into multiple lease agreements as lessee. The leases allow the right-to-use computers, copiers and other assets over the term of the lease. The District is required to make annual payments on the laptop leases and monthly payments on all other leases at its incremental borrowing rate or the interest rate stated or implied within the leases. The lease rate, term and ending lease liability are as follows:

	Interest	Lease Term	Ending
	Rate(s)	in Years	Balance
Governmental Activities			
Laptops	2.27-3.90%	3.0	\$ 6,390,658
Copiers	3.66%	5.0	\$ 3,254,366
Other Leases	0.55-2.60%	5.0-30.0	\$ 2,525,094
Total govermental activities			\$ <u>12,170,118</u>

The Future principal and interest lease payments as of fiscal year end are as follows:

Fiscal Year Ending	Principal Interest		Total	
2025	\$ 8,988,993	\$	234,117	\$ 9,223,110
2026	\$ 2,364,328	\$	51,963	\$ 2,416,291
2027	\$ 589,829	\$	5,084	\$ 594,913
2028	\$ 226,968	\$	449	\$ 227,417
Total Governmental activities	\$ 12,170,118	\$	291,613	\$ 12,461,731

The Value of the right-to-use lease assets as of the end of the current fiscal year was \$48,243,785 and had accumulated amortization of \$36,845,152.



#### NOTE 10: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY AGREEMENTS

The District has entered into multiple subscription-based information technology agreements. The agreement allow the right-to-use softwares and other assets over the term of the agreement. The District is required to make monthly/annual payments at its incremental borrowing rate or the interest rate stated or implied within the agreement.

As of June 30, 2024, Houston Independent School District had 21 active subscriptions. The combined value of the right to use asset, as of June 30, 2024 of \$31,201,553 with accumulated amortization of \$20,801,227 is included within the Subscription Class activities table found below.

Governmental Activities Software	Interest <u>Rate(s)</u> 1.58-3.497%	Lease Term in Years 0.1 - 2.0	Ending <u>Balance</u> \$ <u>5,857,595</u>
Total Subscriptions			\$5,857,595_
Business-Type Activities Software	Interest <u>Rate(s)</u> 1.894-2.186%	Lease Term in Years 0.9 - 3.6	Ending <u>Balance</u> \$ <u>4,989,102</u>
Total Subscriptions			\$4,989,102

The future principal and interest payments as of fiscal year end are as follows:

#### **Governmental Activities**

Fiscal Year Ending	Principal	Interest	Total
2025	\$ 4,970,134	\$ 128,541	\$ 5,098,675
2026	598,315	30,942	629,257
2027	159,472	10,105	169,577
2028	129,674	4,535	134,209
Total Governmental Activities	\$ 5,857,595	\$ <u>174,123</u>	\$ <u>6,031,718</u>
Business-Type Activities			
Fiscal Year Ending	Principal	Interest	Total
2025	\$ 1,966,657	\$ 93,383	\$ 2,060,040
2026	2,010,081	49,959	2,060,040
2027	_1,012,364_	8,709	1,021,073
Total Business-Type Activities	\$ 4,989,102	\$ 152,051	\$ 5,141,153

# NOTE 11: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District's risk management program encompasses various means of protecting the District against losses through policies with commercial insurance carriers or through self-insurance.



#### Workers' Compensation

The District maintains a self-insurance program for workers' compensation. Contributions are paid from all governmental and proprietary funds to the Workers' Compensation Internal Service Fund from which all claims and administrative expenses are paid. Claims administration, loss control, and consultant services are provided by a third-party administrator. The District maintains a catastrophic loss insurance policy for catastrophic losses exceeding \$1,000,000 per occurrence up to statutory limit of liability.

An accrual for incurred but not reported claims in the amount of \$3,371,714 (discounted at 5.00%), of which \$2,023,028 is the current portion, has been recorded in the fund as of June 30, 2024. Claims payable, including an estimate of claims incurred but not reported, was actuarially determined based on the District's historical claims experience and an estimate of the remaining liability on known claims.

At June 30, 2024 the fund had net position of \$26,211,353. Changes in claims payable for the fiscal years ended June 30, 2024 and 2023 are as follows:

	2024	2023
Claims payable, beginning of fiscal year	\$ 3,094,515	\$ 3,404,418
Incurred claims and claim adjustment expenses		
for insured events of the current fiscal year	2,088,041	1,800,086
Increase (decrease) in provision for insured events of		
prior fiscal year	2,001,782	1,639,749
Total incurred claims and claim adjustment expenses	4,089,823	3,439,835
Payments:		
Claims and claim adjustment expenses attributable		
to insured events of the current fiscal year	2,297,920	1,821,675
Claims and claim adjustment expenses attributable		
to insured events of the prior fiscal year	1,514,704	1,928,063
Total payments	3,812,624	3,749,738
Claims payable, end of fiscal year	\$3,371,714	\$ 3,094,515



#### Health Insurance

Effective January 1, 2002, the District established a self-insurance program for health insurance. Contributions are paid from all governmental and proprietary funds to the Health Insurance Internal Service Fund from which all claims and administrative expenses are paid. Claims administration and consultant services are provided by a third party administrator. The District maintains aggregate stop loss coverage for medical cost.

The District is insured for covered medical paid and incurred during the plan year by Aetna under an annual aggregate insurance contract. The coverage provides that the insurer will reimburse the District for such paid claims that exceed an annual aggregate attachment point that is determined by a monthly amount per covered employee based on the tier of coverage enrolled.

An accrual for incurred but not reported claims in the amount of \$14,312,780, of which \$14,312,780 is the current portion, has been recorded in the fund as of June 30, 2024. Claims payable, including an estimate of claims incurred but not reported, was actuarially determined based on an estimate of the remaining liability on known claims.

At June 30, 2024, the fund had net position of \$20,707,823. Changes in claims payable for the fiscal years ended June 30, 2024 and 2023 are as follows:

	-	2024	2023
Claims payable, beginning of fiscal year Incurred claims and claim adjustment expenses	\$	13,794,563	\$ 13,720,000
for insured events of the current fiscal year		189,183,437	169,638,600
Increase (decrease) in provision for insured events of prior fiscal year		(731,675)	8,248,527
Total incurred claims and claim adjustment expenses	•	188,451,762	177,887,127
Payments:			
Claims and Claim adjustment expenses attributable			
to insured events of the current fiscal year		175,552,218	152,661,650
Claims and Claim adjustment expenses attributable			
to insured events of the prior fiscal year	-	12,381,327	25,150,914
Total Payments	-	187,933,545	177,812,564
Claims payable, end of fiscal year	\$	14,312,780	\$ 13,794,563



#### Property, Casualty, General and Professional Liability

The District purchases All-Risk Property Insurance with limits of \$250,000,000. The policies include sublimits of \$100,000,000 per occurrence for flood, \$75,000,000 for quake and \$150,000,000 per occurrence for Named Storms. General and Professional Liability risks are insured with limits of \$9,750,000. Within these policy limits, the District's exposure for covered losses is limited to the policy deductibles and self-insured retentions. Automobile liability exposures are self-insured in Texas and insurance coverage is purchased for out of state risks with a \$1,000,000 limit. The District is self-insured for workers compensation and employer's liability risk exposure. The District has not had any claims in excess of its policy limits in the past three years.

# NOTE 12: EMPLOYEES' RETIREMENT PLAN

#### Pensions

#### Plan Description

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

#### Pension Plan Fiduciary Net Position

Detail information about the Teacher Retirement System's Fiduciary Net Position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained by visiting <u>https://www.trs.texas.gov/Pages/about\_publications.aspx</u>; by writing to the TRS at 1000 Red River Street, Austin, Texas 78701-2698; or by calling (512) 542-6592.

The information in the Notes to the Financial Statements of the TRS 2023 Annual Comprehensive Financial Report provides the Pension Plan fiduciary net position for the year ending August 31, 2023 as follow:

Net Pension Liability		<u>Total</u>
Total Pension Liability Less: Plan Fiduciary Net Position Net Pension Liability	\$ _ \$_	255,860,886,500 <u>187,170,535,558</u> <u>68,690,350,942</u>
Net Position as % of Total Pension Liability		73.15%



#### Benefit Provisions and Service Requirements

TRS administers retirement, disability, and death and survivor benefits to employees and beneficiaries of employees of the public school system of Texas. The pension formula is calculated using 2.3 percent times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. Service requirements are as follows:

Normal -- Age 65 with 5 years of credited service, or when the sum of member's age and years of credit equals or exceeds 80.

Reduced -- Age 55 with at least 5 years of credited service, or earlier than 55 with 30 or more years of credited service.

Members are fully vested after five years of creditable service and are entitled to any benefit for which eligibility requirements have been met. There are additional provisions for reduced retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered under a previous rule. For more detail about benefits see the Summary of Benefits section of TRS 2023 Annual Comprehensive Financial Report. There are no automatic post-employment benefit changes, including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description.

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the System's actuary.

#### **Contributions**

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6 percent of the member's annual compensation and a state contribution of not less than 6 percent and not more than 10 percent of the aggregate annual compensation paid to members of the system during the fiscal year.

Employee contribution rates are set in state statute, Texas Government Code 825.402. The TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2020 through 2025.

	<u>2023</u>	<u>2024</u>
Member	8.00%	8.25%
Non-Employer Contributing Entity (State)	8.00%	8.25%
Employers	8.00%	8.25%
District's 2024 District Contributions		\$ 72,224,501
District's 2024 Member Contributions		\$ 131,002,332
District's 2024 NECE On-Behalf Contributions		\$ 84,454,248

Contributors to the plan include members, employers, and the State of Texas as the only nonemployer contributing entity. The State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).



As the non-employer contributing entity for public education, the State contributes to the retirement system an amount equal to the current District's contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the District. The District is required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code
- During a new member's first 90 days of employment
- When any part or all of an employee's salary is paid by federal funding source, a privately sponsored source, from non-educational and general, or local funds

In addition to the employer contributions listed above, the District is required to pay the following surcharges:

- 1.8 percent of the member's salary beginning in fiscal year 2023, gradually increasing to 2 percent in fiscal year 2025
- When employing a retiree of the Teacher Retirement System, the District shall pay both the member contribution and the state contribution as an employment after retirement surcharge

#### Actuarial Methods and Assumptions

The total pension liability in the August 31, 2022 actuarial valuation was determined using the following actuarial methods and assumptions:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term Expected Rate	7.00%
Municipal Bond Rate as of August 2023	4.13%. Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal Bonds with 20 years to maturity that include only federally Tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index."
Last year ending August 31 in Projection period (100 years)	2122
Inflation	2.30%
Salary Increases	2.95% to 8.95%, including inflation
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions are the same assumptions used in the actuarial valuation as of August 31, 2022.



#### Discount Rate and Long-term Expected Rate of Return

A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent. The projection of cash flows used to determine the single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the statutorily required rates set during the 2019 session. It is assumed that future employer and state contributions will be 9.50 percent of payroll in fiscal year 2024 increasing to 9.56 percent of in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the longterm expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in TRS's target asset allocation as of August 31, 2023 are summarized below:

Asset Class*	Target Allocation** %	Long-Term Expected Geometic Real Rate of Return***	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.0 %	4.0 %	1.0 %
Non-U.S. Developed	13.0 %	4.5 %	0.9 %
Emerging Markets	9.0 %	4.8 %	0.7 %
Private Equity*	14.0 %	7.0 %	1.5 %
Stable Value			
Government Bonds	16.0 %	2.5 %	0.5 %
Absolute Return *	0.0 %	3.6 %	0.0 %
Stable Value Hedge Funds	5.0 %	4.1 %	0.2 %
Real Return			
Real Estate	15.0 %	4.9 %	1.1 %
Energy, Natural Resources & Infrastructure	6.0 %	4.8 %	0.4 %
Commodities	0.0 %	4.4 %	0.0 %
Risk Parity	8.0 %	4.5 %	0.4 %
Asset Allocation Leverage			
Cash	2.0 %	3.7 %	0.0 %
Asset Allocation Leverage	(6.0) %	4.4 %	(0.1) %
Inflation Expectation			2.3 %
Volatility Drag****			(0.9) %
Expected Return	100.0 %		8.0 %

\* Absolute Return includes Credit Sensitive Investments.

\*\* Target allocations are based on the FY2023 policy model

\*\*\* Capital market Assumptions come from Aon Hew itt (as of 06/30/2023)

\*\*\*\* The volatility drag results from the conversion betw een arithmetic and geometric mean returns.



#### Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1 percent less than and 1 percent greater than the current discount rate that was used (7.00 percent) in measuring the Net Pension Liability.

	1% Decrease (6.00%)	Current Single Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability:	\$1,473,109,060	\$985,320,732	\$579,724,474

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

On June 30, 2024, the District reported a net pension liability of \$ 985,320,732 for its proportionate share of the TRS's net pension liability. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 985,320,732
State's proportionate share that is associated with the District	835,422,834
Total	\$ 1,820,743,566

The net pension liability was measured as of August 31, 2022, and rolled forward to August 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2022. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2022, through August 31, 2023.

On August 31, 2023, the District's proportion of the collective net pension liability was 0.014344383425 which was an increase of 0.002386988799 from its proportion measured as of August 31, 2022.

For the measurement period August 31, 2023, the District recognized total pension expense of \$292,563,231 of which \$126,141,624 was on behalf contributions. The District also recognized revenue of \$126,141,624 for support provided by the State.

On June 30, 2024, the District reported its deferred outflows of resources for contributions made subsequent to the measurement date and its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual actuarial experience	\$ 35,107,311	\$ 11,931,156
Changes in assumptions	93,192,041	22,806,217
Difference between projected and actual investment earnings	143,388,084	-
Changes in proportion and differences between the employer's contributions and the proportionate share of contributions	137,300,223	33,839,904
Contibutions paid to TRS subsequent to the measurement date	59,530,748	-
Total	\$ 468,518,407	\$ 68,577,277



Contributions of \$59,530,748 will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other net amounts of the District's balances of deferred outflows and (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Pension Expense Amount
2025	\$ 60,687,905
2026	51,802,980
2027	148,167,818
2028	63,226,928
2029	16,524,751
Thereafter	-
Total	340,410,382

#### Changes since the Prior Measurement Date

The actuarial assumptions and methods are the same as used in the determination of prior year's net pension liability.

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers. The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the Net Position Liability of TRS. In addition, the Legislature also provided for a cost of living adjustment (COLA) to retirees which was approved during the November 2023 election which was paid January 2024. Therefore, this contingent liability was not reflected as of measurement period ending August 31, 2023.

#### Other Post-Employment Benefit Plans

#### Health Care Plan Description (TRS-Care)

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS- Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.



#### **OPEB Plan Fiduciary Net Position**

Detail information about the TRS-Care's fiduciary net position is available in a separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained by visiting <u>https://www.trs.texas.gov/</u><u>Pages/about\_publications.aspx;</u> by writing to the TRS at 1000 Red River Street, Austin, Texas 78701-2698; or by calling (512) 542-6592.

The following information regards to OPEB plan fiduciary net position for the year ending August 31, 2023

Net OPEB Liability	<u>Total</u>	
Total OPEB Liability Less: Plan Fiduciary Net Position	\$	26,028,070,267 3,889,765,203
Net OPEB Liability	\$	22,138,305,064
Net Position as % of Total OPEB Liability		14.94%

#### Benefit Provided

TRS-Care provides health insurance coverage to retirees from public schools who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a highdeductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. There are no automatic post-employment benefit changes, including automatic COLAs.

The premium rates for retirees are reflected in the following table.

#### **TRS-Care Monthly Premium Rates**

	M	edicare	Non- edicare
Retiree or Surviving Spouse	\$	135	\$ 200
Retiree and Spouse		529	689
Retiree or Surviving Spouse			
and Children		468	408
Retiree and Family		1,020	999



#### **Contributions**

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and school districts based upon public school district payroll. The TRS Board of trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25 percent of the employee's salary. Section 1575.203 establishes the active employee's rate which is 0.65 percent of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public school. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

Contribution Rates				
	<u>2023</u>		<u>2024</u>	
Active Employee	0.65%		0.65%	
Non-Employer Contributing Entity (State)	1.25%		1.25%	
Employers	0.75%		0.75%	
Federal/private Funding remitted by Employers	1.25%		1.25%	
District's 2024 District Contributions		\$	15,243,481	
District's 2024 Member Contributions		\$	10,377,426	
District's 2024 NECE On-Behalf Contributions		\$	16,956,092	

In addition to the employer contributions listed above, there is an additional surcharge District is subject to. When the District hires a TRS retiree, it is required to pay to TRS Care a monthly surcharge of \$535 per retiree.

TRS-Care received supplemental appropriations in the amount of \$21.3 million in 2023 from Rider 14 of the Senate Bill GAA of the 87th Legislature.

#### Actuarial Methods and Assumptions

The actuarial valuation of the total OPEB liability was performed as of August 31, 2022. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2023.

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed to the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

Rates of Mortality	Rates of Disability
Rates of Retirement	General Inflation
Rates of Termination	Wage Inflation



The active mortality rates were based on PUB (2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from the mortality projection scale MP-2021.

The following methods and additional assumptions were used in the TRS-Care OPEB valuation:

Valuation Date	August 31, 2022 rolled forward to August 31, 2023
Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.30%
Single Discount Rate	4.13% as of August 31, 2023
Aging Factors	Based on plan specific experience
Expenses	Third-party administrative expenses related to the
	delivery of health care benefits are included in the
	age-adjusted claims costs.
Salary Increases	2.95% to 8.95%, including inflation
Ad hoc post-employment Benefit changes	None

#### Discount Rate

A single discount rate of 4.13 percent was used to measure the total OPEB liability. There was an increase of 0.22 percent in the discount rate since the previous year. Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

The source of the municipal bond rate is the Fidelity "20-year Municipal GO AA Index" as of August 31, 2023, using the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

#### **Discount Rate Sensitivity Analysis**

The following schedule shows the impact of the Net OPEB Liability if the discount rate used was 1 percent less than and 1 percent greater than the discount rate that was used (4.13 percent) in measuring Net OPEB Liability.

	1% Decrease (3.13%)	Current Single Discount Rate (4.13 %)	1% Increase (5.13%)
District's proportionate share of the Net OPEB liability:	\$ 450,648,522	\$ 382,621,558	\$ 327,109,946

#### Healthcare Cost Trend Rates Sensitivity Analysis

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1 percent less than and 1 percent greater than the assumed rate.

	1% Decrease	Current Single Healthcare Trend Rate	1% Increase
District's proportionate share of the Net OPEB liability:	\$ 315,069,704	\$382,621,558	\$ 469,527,248



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

On June 30, 2024, the District reported a liability of \$ 382,621,558 for its proportionate share of the TRS's Net OPEB liability. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the Net OPEB Liability that was associated with the District were as follows:

District's Proportionate share of the collective Net OPEB liability	\$	382,621,558
State's proportionate share that is associated with the District	_	461,691,721
Total	\$_	844,313,279

The Net OPEB liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 and the total OPEB liability used to calculate the Net OPEB liability was determined by an actuarial valuation as of August 31, 2022. The employer's proportion of the Net OPEB liability was based on the employer's contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2022 through August 31, 2023.

On August 31, 2023, the District's proportion of the collective Net OPEB Liability was 0.017283236298 which is an increase of 0.002422625923 from its proportion measured as of August 31, 2022.

#### Changes since the Prior Measurement Date

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period:

• The single discount rate was changed from 3.91 percent as of August 31, 2022 to 4.13 percent as of August 31, 2023, accompanied by revised demographic and economic assumptions based on the TRS experience study.

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

For the measurement period August 31, 2023, the District recognized total OPEB revenue of \$160,679,178 due to recognition of deferred inflows in excess of deferred outflows and current year expense. OPEB revenue of \$98,699,945 was recognized for support provided by the State.

On June 30, 2024, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual actuarial experience	\$ 17,310,725	\$ 321,903,564
Changes in assumptions	52,225,054	234,289,330
Difference between projected and actual investment earnings	165,314	-
Changes in proportion and difference between the employer's contributions and proportionate share of contributions	187,443,038	70,710,205
Contibutions paid to TRS subsequent to the measurement date	12,396,148	-
Total	\$ 269,540,279	\$ 626,903,099



Contributions paid subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2025.

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

Year ended June 30:	OPEB Expense Amount						
2025	\$	(93,505,562)					
2026		(75,954,200)					
2027		(52,192,820)					
2028		(65,159,037)					
2029		(49,978,283)					
Thereafter		(32,969,066)					
Total	\$	(369,758,968)					

#### Medicare Part D

The Medicare Modernization Act of 2003 (MMA) created an outpatient prescription drug benefit program known as Medicare Part D. The Texas Public School Retired Employee Group Insurance Program (TRS-Care) is offering a Medicare Part D Plan and is participating in the Retiree Drug Subsidy plan for eligible TRS-Care participants. For the years ended August 31, 2024 and August 31, 2023, the subsidy payments received by TRS-Care on behalf of the District were \$8,080,397 and \$7,150,321, respectively. TRS issues a publicly available financial report. That report may be found by visiting the TRS Web site at www.trs.texas.gov/Pages/re\_gasb\_24.aspx.

# NOTE 13: COMMITMENTS AND CONTINGENCIES

The District received significant financial assistance from numerous federal and state governmental agencies in the form of grants. The disbursements of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies and the Texas Education Agency. Any disallowed claims resulting from such audits could become a liability of the General Fund.

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

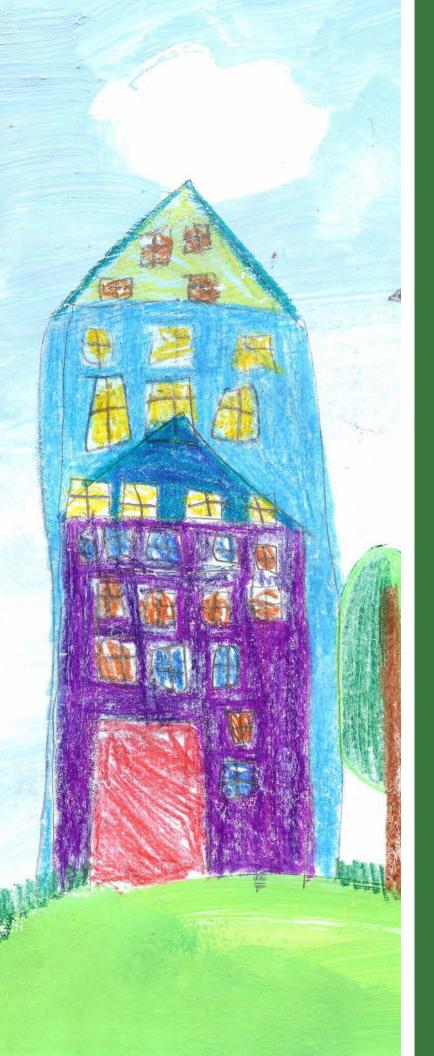
# NOTE 14: NONMONETARY TRANSACTIONS

During fiscal year 2024, the District received goods purchased by the State of Texas for the benefit of the District through the Instructional Materials and Technology Allotment program. The instructional materials have been recorded in the amount \$80 thousand in the special revenue fund as both state revenues and expenditures, which represent the amount of consideration given by the State of Texas.

Approximately twenty-six middle schools and high schools were selected to participate in the Verizon Innovative Learning School (VILS), the education initiative of Verizon. Verizon awarded data plans to the District in fiscal year 2023. In-kind donations in the amount of approximately \$1.3 million have been recorded in the special revenue fund as both local revenues and expenditures. The program was terminated effective November 17, 2023.



The District received an award from TEA for the Learning Acceleration Support Opportunities (LASO) Grant which focused on K-5 math and literacy comprehensive instructional support. Inkind donations in the amount of \$29.077 million for high quality instructional materials, professional development, and stipends have been recorded in the special revenue fund as both state revenues and expenditures in fiscal year 2024.



# FINANCIAL SECTION

2024 Required Supplementary Information (Unaudited)

FINANCIAL EXCELLENCE Supporting Academic Success



# HOUSTON INDEPENDENT SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgete	d Amounts		
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Property taxes	\$ 1,872,590,384	\$ 1,530,625,310	\$ 1,506,848,009 \$	(23,777,301)
Earnings on investments	60,537,932	60,537,932	72,775,580	12,237,648
Miscellaneous local sources	2,500,000	2,500,000	5,347,301	2,847,301
State sources	196,658,385	286,263,599	319,532,249	33,268,650
Federal sources	62,538,142	62,538,142	78,105,613	15,567,471
Total revenues	2,194,824,843	1,942,464,983	1,982,608,752	40,143,769
EXPENDITURES				
Current				
Instruction	1,137,458,757	1,199,024,696	1,150,954,093	48,070,603
Instructional resources and media services	20,575,943	13,964,580	13,830,385	134,195
Instructional staff development	27,569,001	25,967,376	25,815,707	151,669
Instructional leadership	30,977,071	62,966,364	63,063,461	(97,097)
School leadership	174,941,609	212,399,124	215,392,395	(2,993,271)
Guidance, counseling and evaluation services	79,520,172	65,124,641	64,717,439	407,202
Social work services	8,382,235	5,437,770	4,712,785	724,985
Health services	25,650,688	25,542,942	24,201,089	1,341,853
Student transportation	53,505,616	66,468,695	57,023,753	9,444,942
Food Services	136,117	89,059	71,239	17,820
Co-curricular/extracurricular activities	19,521,086	26,511,529	25,280,790	1,230,739
General administration	50,002,399	55,681,422	53,050,919	2,630,503
Plant maintenance and operations	233,833,447	248,793,169	235,307,348	13,485,821
Security and monitoring services	30,601,520	32,840,069	32,091,167	748,902
Data processing services	61,307,083	61,684,520	58,440,335	3,244,185
Community services	2,030,863	8,779,155	7,050,496	1,728,659
Contracted instuctional services between public schools	326,539,245	-	-	-
Juvenile justice alternative education programs	792,000	792,000	583,200	208,800
Tax reinvestment zone payments	77,304,451	75,720,089	75,544,048	176,041
Tax appraisal and collection	16,501,316	16,501,316	16,453,702	47,614
Debt service				
Principal	-	15,054,927	18,411,360	(3,356,433)
Interest and fiscal charges	-	-	586,823	(586,823)
Capital outlay				
Facilities acquisition and construction	-	7,911,999	6,632,145	1,279,854
Total expenditures	2,377,150,619	2,227,255,442	2,149,214,679	78,040,763
Excess (deficiency) of revenues over (under) expenditures	(182,325,776)	(284,790,459)	(166,605,927)	118,184,532
OTHER FINANCING SOURCES (USES)				
Issuance of leases and SBITAs	-	805,000	963,576	158,576
Insurance recovery	-	16,000,000	18,165,781	2,165,781
Transfers in	30,000,000	90,000,000	84,000,000	(6,000,000)
Transfers out	(16,213,650)	(16,395,650)	(16,395,650)	-
Total other financing sources (uses)	13,786,350	90,409,350	86,733,707	(3,675,643)
Net change in fund balances	(168,539,426)	(194,381,109)	(79,872,220)	114,508,889
Fund balances-beginning	1,127,068,920	1,127,068,920	1,127,068,920	-
	\$ 958,529,494	\$ 932,687,811	\$ 1,047,196,700 \$	114,508,889
			φ	,000,000

The notes to required supplementary information are an integral part of this schedule.

# HOUSTON INDEPENDENT SCHOOL DISTRICT

# HOUSTON INDEPENDENT SCHOOL DISTRICT SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TEACHER RETIREMENT SYSTEM FOR THE LAST TEN FISCAL YEARS ENDING JUNE 30TH

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.014344383	0.011957395	0.010275354	0.010387994	0.011431951	0.012248650	0.014532544	0.01757928	0.008479058	0.010781403
District's proportionate share of the net pension liability	\$ 985,320,732	\$ 709,879,768	\$ 261,676,905	\$ 556,359,739	\$ 594,268,532	\$ 674,195,407	\$ 464,672,473	\$ 664,294,849	\$ 299,723,414	287,986,184
State's proportionate share of the net pension liability associated with the District	835,422,834	812,265,533	387,987,162	839,290,004	807,327,463	911,547,549	460,406,284	648,209,392	645,866,011	510,071,049
Total	\$ 1,820,743,566	\$ 1,522,145,301	\$ 649,664,067	\$ 1,395,649,743	\$ 1,401,595,995	\$ 1,585,742,956	\$ 925,078,757	\$ 1,312,504,241	\$ 945,589,425	798,057,233
District's covered payroll District's proportionate share of the net pension liability as a percentage of its Covered Payroll	\$ 1,452,433,879 67.84%	\$ 1,314,489,134 54.00%	\$ 1,224,307,787 21.37%	\$ 1,225,879,256 45.38%	\$ 1,167,177,661 50.92%	\$ 1,216,307,679 55.43%	\$ 1,208,366,962 38.45%	\$ 1,173,667,245 56.60%	\$ 1,159,791,606 25.84%	1,107,330,812 26.01%
Plan fiduciary net position as a percentage of the total pension liability	73.15%	75.62%	88.79%	75.54%	75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. Therefore, the amounts reported are based on the August 31st measurement date of the prior year.

The notes to the required supplementary information are an integral part of this schedule.

# HOUSTON INDEPENDENT SCHOOL DISTRICT SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS TEACHER RETIREMENT SYSTEM FOR THE LAST TEN FISCAL YEARS ENDING JUNE 30TH

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution Contribution in Relation to the Contractually	\$ 72,224,501	\$ 74,674,199	\$ 51,597,823 \$	\$ 41,627,333	\$ 42,327,919	\$ 36,063,434	\$ 42,988,120	\$ 50,787,112 \$	44,318,451	\$ 35,477,854
Required Contribution	(72,224,501)	(74,674,199)	(51,597,823)	(41,627,333)	(42,327,919)	(36,063,434)	(42,988,120)	(50,787,112)	(44,318,451)	(35,477,854)
Contribution Deficiency (Excess)	\$	\$	\$ <u> </u> \$	\$	\$	\$	\$	\$ <u> </u> \$	; <u> </u>	\$
District's Covered Payroll	1,596,051,949	1,420,530,603	1,266,504,509	1,207,300,696	1,222,971,688	1,187,024,982	1,209,753,335	1,173,667,245	1,221,845,231	1,153,641,436
Contributions as a Percentage of Covered Payroll	4.53%	5.26%	4.07%	3.45%	3.46%	3.04%	3.55%	4.33%	3.63%	3.08%

The notes to the required supplementary information are an integral part of this schedule.

# HOUSTON INDEPENDENT SCHOOL DISTRICT

# HOUSTON INDEPENDENT SCHOOL DISTRICT SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY TEACHER RETIREMENT SYSTEM FOR THE LAST SEVEN FISCAL YEARS ENDING JUNE 30TH

	_	2024	2023	 2022	 2021		2020		2019	_	2018
District's proportion of the net OPEB liability		0.017283236	0.014860610	0.013786832	0.014228358		0.015150755		0.015868296		0.015015496
District's proportionate share of the net OPEB liability	\$	382,621,558 \$	355,822,534	\$ 531,819,720	\$ 540,884,130	\$	716,497,750	\$	792,318,535	\$	652,967,581
State's proportionate share of the net OPEB liability associated with the District		461,691,721	434,047,588	712,519,905	726,818,617		952,065,245		991,937,695		892,054,326
Total	\$	844,313,279 \$	789,870,122	\$ 1,244,339,625	\$ 1,267,702,747	\$ 1	,668,562,995	\$ 1,	,784,256,230	\$	1,545,021,907
District's covered payroll		1,452,433,879	1,314,489,134	1,224,307,787	1,225,879,256		1,167,177,661	1	1,216,307,679		1,208,366,962
District's proportionate share of the net OPEB liability as a percentage of its Covered Payroll		26.34%	27.07%	43.44%	44.12%		61.39%		65.14%		54.04%
Plan fiduciary net position as a percentage of the total OPEB liability		14.94%	11.52%	6.18%	4.99%		2.66%		1.57%		0.91%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. Therefore, the amounts reported are based on the August 31st measurement date of the prior year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

# HOUSTON INDEPENDENT SCHOOL DISTRICT

# HOUSTON INDEPENDENT SCHOOL DISTRICT SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR OTHER POST EMPLOYMENT BENEFITS TEACHER RETIREMENT SYSTEM FOR THE LAST TEN FISCAL YEARS ENDING JUNE 30TH

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution Contribution in Relation to the Contractually	\$ 15,243,481	\$ 14,669,167	\$ 11,450,504	\$ 10,379,299	\$ 10,608,341	\$ 10,482,849	\$ 10,561,622	\$ 7,844,378 \$	8,414,747	\$ 7,742,748
Required Contribution	(15,243,481)	(14,669,167)	(11,450,504)	(10,379,299)	(10,608,341)	(10,482,849)	(10,561,622)	(7,844,378)	(8,414,747)	(7,742,748)
Contribution Deficiency (Excess)	\$	\$	\$	\$	\$	\$	\$	\$ <u>-</u> \$	<u> </u>	\$
District's Covered Payroll	1,596,051,949	1,420,530,603	1,266,504,509	1,207,300,696	1,222,971,688	1,187,024,982	1,209,753,335	1,173,667,245	1,221,845,231	1,153,641,436
Contributions as a Percentage of Covered Payroll	0.96%	1.03%	0.90%	0.86%	0.87%	0.88%	0.87%	0.67%	0.69%	0.67%

The notes to the required supplementary information are an integral part of this schedule.



### HOUSTON INDEPENDENT SCHOOL DISTRICT NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE FISCAL YEAR ENDED JUNE 30, 2024

#### Note 1: Stewardship, Compliance, and Accountability

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

- Prior to June 30th of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain citizens' comments. However, the final priorities and funding of projects are determined by the Board of Managers that establishes a tax rate to support the approved budget.
- A meeting of the Board of Managers is then called for the purpose of adopting the proposed budget.
- Budgets are approved on a fund-by-fund basis. The District can make amendments to the budget at any time during the year; however, amendments changing functional expenditure categories (as defined in the Texas Education Agency's *Financial Accountability System Resource Guide*) must be ratified by the Board of Managers. Budget amendments are presented to the Board of Managers monthly or as needed.
- Budgets are considered a management control and planning tool and, as such, are incorporated into the accounting system of the District.
- Annual budgets are legally adopted for the General Fund, the Debt Service Fund, and the Nutrition Services Fund. The budgets are prepared on a basis of accounting that is used for reporting in accordance with generally accepted accounting principles and are monitored by the Budget and Financial Planning Office. By state law, expenditures may not legally exceed budgeted appropriations, as amended, at the function level by fund. Unexpended appropriations lapse at the end of the fiscal year.
- Per TEA requirements, the expenditure in any functional category should not exceed the approved budget. For the year ended June 30, 2024:

General Fund, Function 21, Instructional Leadership exceeded budget due to payroll costs General Fund, Function 23, School Leadership exceeded budget due to payroll costs General Fund, Function 71, Debt Service exceeded budget due to SBITA payments. Nutrition Services Fund, Function 51, Plant Maintenance and Operations exceeded budget due to payroll costs Nutrition Services Fund, Function 71, Debt Service exceeded budget due to SBITA payments



#### Note 2. Net Pension Liability and Net OPEB Liability

The following factors significantly affect trends in the amounts reported for the District's proportionate share of the net pension liability and net OPEB liability:

#### Changes in actuarial assumptions and inputs

	Net Pensie	on Liability	Net OPEB
Measurement Date August 31,	Discount	Long-Term	Discount
2023	7.000%	7.000%	4.130%
2022	7.000%	7.000%	3.910%
2021	7.250%	7.250%	1.950%
2020	7.250%	7.250%	2.330%
2019	7.250%	7.250%	2.630%
2018	6.907%	7.250%	3.690%
2017	8.000%	8.000%	3.420%
2016	8.000%	8.000%	
2015	8.000%	8.000%	
2014	8.000%	8.000%	

#### Changes in demographic and economic assumptions

For Measurement Date August 31, 2018 – Net Pension Liability and Net OPEB Liability:

- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement and economic assumptions, including rates of salary increase for individual participants were updated based on the experience study performed for TRS for the period ending August 31, 2017.

#### Changes in benefit terms

For Measurement Date August 31, 2023 – Net Pension Liability:

- One-time stipend was paid to certain retired teachers in September of 2023 as per legislation passed in 2023. Additionally, cost of living adjustment (COLA) was provided to retirees in January 2024. These payments have no impact on the Net Pension Liability as of August 31,2023.

For Measurement Date August 31, 2018 – Net OPEB Liability:

- Changes of benefit terms were made effective September 1,2017 by the 85<sup>th</sup> Texas Legislature.

#### Other changes

For Measurement Date August 31, 2022 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 65% to 62%. The participation rate for post-65 retirees was lowered from 40% to 25%.

For Measurement Date August 31, 2020 – Net OPEB Liability:

- The participation rate for post-65 retirees was lowered from 50% to 40%.
- The ultimate health care trend rate assumption decreased to reflect the repeal of the excise (Cadillac) tax on high-cost employer health plans.

For Measurement Date August 31, 2019 – Net Pension Liability:

- With the enactment of SB3 by the 2019 Texas Legislature, as assumption was made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected based on the actuarial assumptions.

For Measurement Date August 31, 2019 – Net OPEB Liability:

- The participation rate for pre-65 retirees was lowered from 70% to 65%. The participation rate for post-65 retirees was lowered from 75% to 50%. 25% of pre-65 retirees are assumed to discontinue their coverage at age 65.



- The trend rates were reset to better reflect the plan's anticipated experience.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20% to 15%. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20% to 10%.

For Measurement Date August 31, 2018 – Net OPEB Liability:

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020.



# FINANCIAL SECTION

2024 Combining *and* Individual Fund Statements *and* Schedules

FINANCIAL EXCELLENCE Supporting Academic Success



# NONMAJOR ENTERPRISE FUNDS

The **Medicaid Fund** is used to account for the financial operations of the district's school-based federal Medicaid program that provides health and medical services to Medicaid eligible special education students. In addition, the district currently provides consulting services and Medicaid claims management services to approximately 120 Texas school districts.

The **Marketplace Fund** is used to account for the financial operations of the Starbucks® coffee and snack bar located on the first level of the Hattie Mae White (HMW) Educational Support Center. The district established this Marketplace as a benefit to employees working in the HMW building. The Starbucks® coffee and snack bar provides a variety Starbucks® drinks and grab-and-go items made available to guests and employees at HMW.



# HOUSTON INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS JUNE 30, 2024

ASSETS           Current assets:         Cash and cash equivalents         \$ - \$ 200 \$ 200           Investments         1,702,275         218,267         1,920,542           Due from other governments         6,077,737         -         6,077,737           Investments         -         19,171         19,171           Total current assets:         -         16,347,537         237,638         16,585,175           Noncurrent assets:         -         -         9,171         19,171         19,171           Total current assets:         -         -         9,173         -         8,821,173           Furniture and equipment         442,250         15,202         457,452           Right-to-use subscription assets         8,821,173         -         8,821,173           Less accumulated depreciation         -         44,99,510         -         -           and amortization         -         4,899,510         -         -         4,899,510           Total assets         21,247,047         237,638         21,484,685         20,33         209,274           Subscriptions payable         141,238         10,026         151,264         -         -           Due to other funds         -			Medicaid	The Iarketplace	e Totals		
Current assets:         Cash and cash equivalents         \$         -         \$         200         \$         200           Investments         Due from other governments         8,567,525         -         8,567,525         -         8,567,525           Due from other governments         8,567,527         -         19,171         19,171           Investments         16,347,537         237,638         16,585,175           Noncurrent assets:         -         -         19,171         19,171           Total current assets:         -         -         15,202         457,452           Right-to-use subscription assets         8,821,173         -         8,821,173           Less accumulated depreciation and amortization         (4,363,913)         (15,202)         (4,379,115)           Total assets         21,247,047         237,638         21,484,685           LIABILITIES         -         45,077         45,077           Current liabilities:         -         45,077         45,077           Accounts payable         141,238         10,026         151,264           Due to other funds         -         45,077         45,077           Subscriptions payable         19,966,657         -         1,966,657			mouloulu				lotalo
Cash and cash equivalents         \$         -         \$         200         \$         200           Investments         1,702,275         218,267         1,920,542         1,920,542           Due from other governments         8,667,525         -         8,667,525         -         8,667,525           Due from other funds         6,077,737         -         6,077,737         -         6,077,737           Inventories         -         116,347,537         237,638         116,585,175         19,171         19,171         19,171           Total current assets:         -         -         16,347,537         237,638         16,585,175           Noncurrent assets:         -         -         8,821,173         -         8,821,173           Less accumulated depreciation and amortization         (4,363,913)         (15,202)         (4,379,115)         -         4,899,510         -         -         4,899,510         -         -         4,899,510         -         -         4,899,510         -         -         4,899,510         -         -         1,966,657         -         1,966,657         -         1,966,657         -         1,966,657         -         1,966,657         -         1,966,657         - <t< td=""><td>ASSETS</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	ASSETS						
Investments         1,702,275         218,267         1,920,542           Due from other governments         8,567,525         -         8,567,525           Due from other funds         6,077,737         -         6,077,737           Inventories         16,347,537         237,638         16,585,175           Noncurrent assets:         16,347,537         237,638         16,585,175           Noncurrent assets:         8,821,173         -         8,821,173           Less accumulated depreciation and amortization         (4,363,913)         (15,202)         (4,379,115)           Total noncurrent assets         21,247,047         237,638         21,484,685           LIABILITIES         21,247,047         237,638         21,484,685           Current liabilities:         4,899,510         -         4,899,510           Total assets         21,247,047         237,638         21,484,685           LIABILITIES         141,238         10,026         151,264           Due to other funds         -         45,077         45,077           Compensated absences payable         1,966,657         -         1,966,657           Total current liabilities:         2,022,445         -         3,022,445           Compensated absences p	Current assets:						
Due from other governments         8,567,525         -         8,667,525           Due from other funds         6,077,737         -         6,077,737           Inventories         -         19,171         19,171           Total current assets:         -         16,347,537         237,638         16,585,175           Noncurrent assets:         -         16,347,537         237,638         16,585,175           Noncurrent assets:         -         8,821,173         -         8,821,173           Less accumulated depreciation         442,250         15,202         457,452           Right-to-use subscription assets         8,821,173         -         8,821,173           Less accumulated depreciation         (4,363,913)         (15,202)         (4,379,115)           Total noncurrent assets         21,247,047         237,638         21,484,685           LIABILITIES         -         45,077         45,077         45,077           Current liabilities:         -         45,077         45,077         45,077           Total assets         2,315,131         57,141         2,372,272           Noncurrent liabilities:         2,315,131         57,141         2,372,272           Noncurrent liabilities:         3,022,445	Cash and cash equivalents	\$	-	\$	200	\$	200
Due from other Tunds         6,077,737         -         6,077,737           Inventories         -         19,171         19,171         19,171           Total current assets         16,347,537         237,638         16,585,175           Noncurrent assets:         Furniture and equipment         442,250         15,202         457,452           Right-to-use subscription assets         8,821,173         -         8,821,173         -         8,821,173           Less accumulated depreciation         (4,363,913)         (15,202)         (4,379,115)         -         4,899,510           Total noncurrent assets         21,247,047         237,638         21,484,685         -         4,899,510         -         4,899,510           Total assets         21,247,047         237,638         21,484,685         -         4,5077         45,077           Corpensated absences payable         141,238         10,026         151,264         -         -         19,66,657         -         1,966,657         -         1,966,657         -         1,966,657         -         1,966,657         -         3,022,445         -         3,022,445         -         3,022,445         -         3,022,445         -         3,022,445         -         3,022,445	Investments		1,702,275		218,267		1,920,542
Inventories         -         19,171         19,171           Total current assets         16,347,537         237,638         16,585,175           Noncurrent assets:         Furniture and equipment         442,250         15,202         457,452           Right-to-use subscription assets         8,821,173         -         8,821,173           Less accumulated depreciation         (4,363,913)         (15,202)         (4,379,115)           Total noncurrent assets         14,289,510         -         4,899,510           Total assets         21,247,047         237,638         21,484,685           LIABILITIES         Current liabilities:         Accounts payable         151,264           Due to other funds         -         45,077         45,077           Compensated absences payable         207,236         2,038         209,274           Subscriptions payable         1,966,657         -         1,966,657           Total current liabilities:         2,315,131         57,141         2,372,272           Noncurrent liabilities:         2,500         256,681         3,022,445           Total noncurrent liabilities         3,276,626         -         3,279,126           Total liabilities         5,591,757         59,641         5,651,39			8,567,525		-		8,567,525
Total current assets         16,347,537         237,638         16,585,175           Noncurrent assets:         Furniture and equipment         442,250         15,202         457,452           Right-to-use subscription assets         8,821,173         -         8,821,173         -         8,821,173           Less accumulated depreciation and amortization         (4,363,913)         (15,202)         (4,379,115)         -         4,899,510           Total noncurrent assets         21,247,047         237,638         21,484,685         -         4,899,510         -         -         4,899,510           LIABILITIES         Current liabilities:         -         45,077         23,02,274         Subscriptions payable         1,966,657         -         1,966,657         -         1,966,657         -         1,966,657         -         3,022,445         -         3,022,445         -         3,022,445         -         3,022,445         -         3,022,445         -         3,022,445	Due from other funds		6,077,737		-		
Noncurrent assets:         442,250         15,202         457,452           Right-to-use subscription assets         8,821,173         -         8,821,173           Less accumulated depreciation         (4,363,913)         (15,202)         (4,379,115)           Total noncurrent assets         4,899,510         -         4,899,510           Total assets         21,247,047         237,638         21,484,685           LIABILITIES         20,026         151,264         20,026         151,264           Due to other funds         -         45,077         45,077         45,077           Compensated absences payable         141,238         10,026         151,264           Due to other funds         -         45,077         45,077           Compensated absences payable         207,236         2,038         209,274           Subscriptions payable         1,966,657         -         1,966,657           Total current liabilities:         2,315,131         57,141         2,372,272           Noncurrent liabilities:         3,022,445         -         3,022,445           Compensated absences payable         2,501,757         59,641         5,651,398           NET POSITION         5,591,757         59,641         5,651,398	Inventories		-		,		19,171
Furniture and equipment       442,250       15,202       457,452         Right-to-use subscription assets       8,821,173       -       8,821,173         Less accumulated depreciation       (4,363,913)       (15,202)       (4,379,115)         Total noncurrent assets       4,899,510       -       4,899,510         Total assets       21,247,047       237,638       21,484,685         LIABILITIES       2000       15,202       4,57,452         Current liabilities:       Accounts payable       141,238       10,026       151,264         Due to other funds       -       45,077       45,077         Compensated absences payable       207,236       2,038       209,274         Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities:       2,315,131       57,141       2,372,272         Noncurrent liabilities:       2,302,2445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)       -         Net investment in capital assets (deficit)       (89,592)       -	Total current assets	_	16,347,537	_	237,638		16,585,175
Right-to-use subscription assets       8,821,173       -       8,821,173         Less accumulated depreciation       (4,363,913)       (15,202)       (4,379,115)         Total noncurrent assets       4,899,510       -       4,899,510         Total assets       21,247,047       237,638       21,484,685         LIABILITIES       21,247,047       237,638       21,484,685         Current liabilities:       Accounts payable       141,238       10,026       151,264         Due to other funds       -       45,077       45,077         Compensated absences payable       207,236       2,038       209,274         Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities:       2,315,131       57,141       2,372,272         Noncurrent liabilities:       2,302,2445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)       (89,592,879)         Net investment in capital assets (deficit)       (89,592)       -       (89,592,879)	Noncurrent assets:						
Less accumulated depreciation         and amortization       (4,363,913)       (15,202)       (4,379,115)         Total noncurrent assets       4,899,510       -       4,899,510         Total assets       21,247,047       237,638       21,484,685         LIABILITIES         Current liabilities:       20,274       21,247,047       45,077         Accounts payable       141,238       10,026       151,264         Due to other funds       -       45,077       45,077         Compensated absences payable       1,966,657       -       1,966,657         Total current liabilities:       2,315,131       57,141       2,372,272         Noncurrent liabilities:       2,315,131       57,141       2,372,272         Noncurrent liabilities:       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)       -         Net investment in capital assets (deficit)       (89,592)       -       (89,592)         Unrestricted       15,744,882       177,997       15,922,879	Furniture and equipment		442,250		15,202		457,452
and amortization       (4,363,913)       (15,202)       (4,379,115)         Total noncurrent assets       4,899,510       -       4,899,510         Total assets       21,247,047       237,638       21,484,685         LIABILITIES       21,247,047       237,638       21,484,685         LIABILITIES       141,238       10,026       151,264         Due to other funds       -       45,077       45,077         Compensated absences payable       207,236       2,038       209,274         Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities:       2,315,131       57,141       2,372,272         Noncurrent liabilities:       Compensated absences payable       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total noncurrent liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)       (89,592)         Net investment in capital assets (deficit)       (89,592)       -       (89,592)       15,744,882       177,997       15,922,879	Right-to-use subscription assets		8,821,173		-		8,821,173
Total noncurrent assets       1 <th1< th="">       1       1       <th1< th=""></th1<></th1<>	Less accumulated depreciation						
Total assets       21,247,047       237,638       21,484,685         LIABILITIES       Current liabilities:       141,238       10,026       151,264         Due to other funds       -       45,077       45,077         Compensated absences payable       207,236       2,038       209,274         Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities:       2,315,131       57,141       2,372,272         Noncurrent liabilities:       254,181       2,500       256,681         Subscriptions payable       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)       -       (89,592)         Unrestricted       15,744,882       177,997       15,922,879	and amortization		(4,363,913)		(15,202)		(4,379,115)
LIABILITIES           Current liabilities:           Accounts payable         141,238         10,026         151,264           Due to other funds         -         45,077         45,077           Compensated absences payable         207,236         2,038         209,274           Subscriptions payable         1,966,657         -         1,966,657           Total current liabilities         2,315,131         57,141         2,372,272           Noncurrent liabilities:         2         -         3,022,445         -           Compensated absences payable         3,022,445         -         3,022,445         -           Subscriptions payable         3,276,626         -         3,279,126         -           Total noncurrent liabilities         3,276,626         -         3,279,126           Total liabilities         5,591,757         59,641         5,651,398           NET POSITION         (89,592)         -         (89,592)         -           Net investment in capital assets (deficit)         (89,592)         -         (89,592)         -           Unrestricted         15,744,882         177,997         15,922,879         -         -	Total noncurrent assets		4,899,510		-		4,899,510
Current liabilities:         141,238         10,026         151,264           Due to other funds         -         45,077         45,077           Compensated absences payable         207,236         2,038         209,274           Subscriptions payable         1,966,657         -         1,966,657           Total current liabilities:         2,315,131         57,141         2,372,272           Noncurrent liabilities:         254,181         2,500         256,681           Subscriptions payable         3,022,445         -         3,022,445           Total noncurrent liabilities         3,276,626         -         3,279,126           Total liabilities         5,591,757         59,641         5,651,398           NET POSITION         (89,592)         -         (89,592)         -           Net investment in capital assets (deficit)         (89,592)         -         (89,592)         -           Unrestricted         15,744,882         177,997         15,922,879	Total assets		21,247,047		237,638		21,484,685
Accounts payable       141,238       10,026       151,264         Due to other funds       -       45,077       45,077         Compensated absences payable       207,236       2,038       209,274         Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities:       2,315,131       57,141       2,372,272         Noncurrent liabilities:       254,181       2,500       256,681         Subscriptions payable       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)         Unrestricted       15,744,882       177,997       15,922,879	LIABILITIES						
Due to other funds       -       45,077       45,077         Compensated absences payable       207,236       2,038       209,274         Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities       2,315,131       57,141       2,372,272         Noncurrent liabilities:       254,181       2,500       256,681         Subscriptions payable       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)         Unrestricted       15,744,882       177,997       15,922,879	Current liabilities:						
Compensated absences payable         207,236         2,038         209,274           Subscriptions payable         1,966,657         -         1,966,657           Total current liabilities         2,315,131         57,141         2,372,272           Noncurrent liabilities:         Compensated absences payable         254,181         2,500         256,681           Subscriptions payable         3,022,445         -         3,022,445         -           Total noncurrent liabilities         3,276,626         -         3,279,126           Total liabilities         5,591,757         59,641         5,651,398           NET POSITION         (89,592)         -         (89,592)           Unrestricted         15,744,882         177,997         15,922,879	Accounts payable		141,238		10,026		151,264
Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities       2,315,131       57,141       2,372,272         Noncurrent liabilities:       254,181       2,500       256,681         Subscriptions payable       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)         Unrestricted       15,744,882       177,997       15,922,879	Due to other funds		-		45,077		45,077
Subscriptions payable       1,966,657       -       1,966,657         Total current liabilities       2,315,131       57,141       2,372,272         Noncurrent liabilities:       254,181       2,500       256,681         Subscriptions payable       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)         Unrestricted       15,744,882       177,997       15,922,879	Compensated absences payable		207,236		2,038		209,274
Noncurrent liabilities:         254,181         2,500         256,681           Subscriptions payable         3,022,445         -         3,022,445           Total noncurrent liabilities         3,276,626         -         3,279,126           Total liabilities         5,591,757         59,641         5,651,398           NET POSITION         (89,592)         -         (89,592)           Unrestricted         15,744,882         177,997         15,922,879			1,966,657		-		1,966,657
Compensated absences payable       254,181       2,500       256,681         Subscriptions payable       3,022,445       -       3,022,445         Total noncurrent liabilities       3,276,626       -       3,279,126         Total liabilities       5,591,757       59,641       5,651,398         NET POSITION       (89,592)       -       (89,592)         Unrestricted       15,744,882       177,997       15,922,879	Total current liabilities		2,315,131		57,141		2,372,272
Subscriptions payable         3,022,445         -         3,022,445           Total noncurrent liabilities         3,276,626         -         3,279,126           Total liabilities         5,591,757         59,641         5,651,398           NET POSITION         (89,592)         -         (89,592)           Unrestricted         15,744,882         177,997         15,922,879	Noncurrent liabilities:						
Total noncurrent liabilities         3,276,626         -         3,279,126           Total liabilities         5,591,757         59,641         5,651,398           NET POSITION	Compensated absences payable		254,181		2,500		256,681
Total liabilities         5,591,757         59,641         5,651,398           NET POSITION         (89,592)         -         (89,592)           Unrestricted         15,744,882         177,997         15,922,879	Subscriptions payable		3,022,445		-		3,022,445
NET POSITION           Net investment in capital assets (deficit)         (89,592)         -         (89,592)           Unrestricted         15,744,882         177,997         15,922,879	Total noncurrent liabilities		3,276,626	_	-	_	3,279,126
Net investment in capital assets (deficit)         (89,592)         -         (89,592)           Unrestricted         15,744,882         177,997         15,922,879	Total liabilities		5,591,757		59,641		5,651,398
Net investment in capital assets (deficit)         (89,592)         -         (89,592)           Unrestricted         15,744,882         177,997         15,922,879	NET POSITION						
Unrestricted 15,744,882 177,997 15,922,879			(89,592)		_		(89,592)
	,		,		177 997		
	Total net position	\$	15,655,290	\$	177,997	\$	15,833,287



# HOUSTON INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	-	Medicaid	The Marketplace	Totals
OPERATING REVENUES				
Charges for sales and services:				
Sales to customers	\$	- 9	377,244 \$	377,244
Consulting Services		2,001,295	-	2,001,295
Total operating revenues	-	2,001,295	377,244	2,378,539
OPERATING EXPENSES				
Payroll costs		3,423,913	94,598	3,518,511
Purchased and contracted services		802,359	8,171	810,530
Supplies and materials		308,095	239,176	547,271
Other operating expenses		177,587	15,047	192,634
Depreciation and amortization	_	2,029,710		2,029,710
Total operating expenses		6,741,664	356,992	7,098,656
Operating income (loss)	-	(4,740,369)	20,252	(4,720,117)
NONOPERATING REVENUES (EXPENSES)				
Earnings on investments		1,088,062	11,880	1,099,942
Interest		(148,003)	-	(148,003)
School health services (SHARS)		3,286,676	-	3,286,676
Total nonoperating revenue	-	4,226,735	11,880	4,238,615
Income (loss) before transfers		(513,634)	32,132	(481,502)
Transfers out	-	(14,000,000)		(14,000,000)
Change in net position		(14,513,634)	32,132	(14,481,502)
Total net position - beginning		30,168,924	145,865	30,314,789
Total net position - ending	\$	15,655,290	6 177,997 \$	15,833,287



# HOUSTON INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

The

	Medicaid	Marketplace	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from user charges \$	2,275,476 \$	, ,	2,652,720
Payments to suppliers	(37,378,244)	(207,902)	(37,586,146)
Payments to employees	(3,425,339)	(90,629)	(3,515,968)
Net cash provided (used) in operating activities	(38,528,107)	78,713	(38,449,394)
CASH FLOWS FROM NONCAPITAL			
FINANCING ACTIVITIES			
Receipts from SHARS program	12,179,803	-	12,179,803
Transfers to other funds	(14,000,000)		(14,000,000)
Net cash used in noncapital financing activities	(1,820,197)		(1,820,197)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on subscriptions	(2,236,255)	-	(2,236,255)
Interest paid on subscriptions	(148,003)	-	(148,003)
Net cash used in capital and related financing activities	(2,384,258)	-	(2,384,258)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(20,526,987)	(465,066)	(20,992,053)
Proceeds from sales and maturities of investments	62,171,487	374,473	62,545,960
Interest and dividends	1,088,062	11,880	1,099,942
Net cash provided (used) in investing activities	42,732,562	(78,713)	42,653,849
Net decrease in cash and cash equivalents		-	-
Cash and cash equivalents - beginning of the year		200	200
Cash and cash equivalents - end of the year \$	\$	200 \$	200
Reconciliation of operating loss to net cash			
provided by (used in) operating activities:			
Operating loss \$	(4,740,369) \$	20,252 \$	(4,720,117)
Adjustments to reconcile operating loss to net			
cash provided by (used in) operating activities:			
Depreciation and amoritzation expense	2,029,710	-	2,029,710
Change in assets and liabilities:			
Due from other governments	274,182	-	274,182
Due from other funds	(6,077,737)	12,066	(6,065,671)
Inventories	-	(4,861)	(4,861)
Accounts payable	89,638	2,210	91,848
Due to other funds	(30,102,105)	45,077	(30,057,028)
Compensated absences payable	(1,426)	3,969	2,543
Net cash provided (used) in operating activities \$	(38,528,107) \$	78,713 \$	(38,449,394)



# INTERNAL SERVICE FUNDS

The **Print Shop Fund** is used to account for all the printing and distribution activities of the District's two print shop facilities. Schools and departments are charged for the costs of printing and distribution requests. During non-peak times, the Print Shop contracts with other governmental agencies requiring assistance during their peak periods. In addition, the Print Shop handles the districtwide copier contract/services for all schools and departments.

The **Health Insurance Fund** is used to account for the health insurance plan administered by the District. The plan is a self-insured plan requiring the District and its employees to contribute the cost. The District contributes approximately 81.87 percent of the annual cost of the plan with employees paying for the remaining 18.13 percent. These contributions are paid from all governmental and proprietary funds to the Health Insurance Fund from which all claims and administrative expenses are paid.

The **Workers' Compensation Fund** is used to account for risk financing activities related to the self-insured workers' compensation program. All employees of the District are covered by this plan for injuries occurring on the job. The District contributes 100 percent of the funding for this program.

The **Internal Services Fund** is used to account for the fee-for-services offered by the District to serve the specific needs of schools and departments. The Alternative Certification, Athletics, UIL, and Shared Services programs are accounted for within this fund.



# HOUSTON INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS JUNE 30, 2024

	Print Shop	Health Insurance	Workers' Compensation	Internal Services	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ - \$	- \$			-
Investments	7,228,673	33,383,013	30,494,246	7,314,958	78,420,890
Receivables	37,179	-	-	-	37,179
Due from other funds		8,790,654	-		8,790,654
Total current assets	7,265,852	42,173,667	30,494,246	7,314,958	87,248,723
Noncurrent assets:					
Land improvements	-	-	-	1,100,767	1,100,767
Buildings and improvements	555,828	-	-	1,590,750	2,146,578
Furniture and equipment	1,435,770	-	5,827	1,392,316	2,833,913
Vehicles	107,665	-	-	112,938	220,603
Right-to-use lease assets	23,139,837	-	-	-	23,139,837
Less accumulated depreciation and amortization	(20,309,461)	_	(5,827)	(2,050,569)	(22,365,857)
Total noncurrent assets	4,929,639		(3,027)	2,146,202	7,075,841
Total assets	12,195,491	42,173,667	30,494,246	9,461,160	94,324,564
LIABILITIES					
Current liabilities:					
Accounts payable	1,435,826	6,934,630	418,765	234,728	9,023,949
Due to other funds	53,183	-	401,098	416,156	870,437
Compensated absences payable	40,679	57,545	24,057	297,191	419,472
Claims and judgments payable	-	14,312,780	2,023,028	-	16,335,808
Leases payable	3,464,552	-			3,464,552
Total current liabilities	4,994,240	21,304,955	2,866,948	948,075	30,114,218
Noncurrent liabilities:					
Compensated absences payable	113,731	160,889	67,259	830,904	1,172,783
Claims and judgments payable	-	-	1,348,686	-	1,348,686
Total noncurrent liabilities	113,731	160,889	1,415,945	830,904	2,521,469
Total liabilities	5,107,971	21,465,844	4,282,893	1,778,979	32,635,687
NET POSITION					
Net investment in capital assets	1,465,087	-	-	2,146,202	3,611,289
Unrestricted	5,622,433	20.707.823	26,211,353	5,535,979	58,077,588
	\$ 7,087,520 \$	20,707,823 \$		5 <u>7,682,181</u> \$	61,688,877



# HOUSTON INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Print Shop	Health Insurance	Workers' Compensation	Internal Services	Total Internal Service Funds
OPERATING REVENUES:					
Charges for sales and services:					
Sales to customers	\$ 12,429,777 \$	- \$	- \$	1,452,705 \$	13,882,482
Charges to employees and other funds	-	178,690,394	3,498,860	14,807,491	196,996,745
Miscellaneous	-	15,184,617	67,374	-	15,251,991
Total operating revenues	12,429,777	193,875,011	3,566,234	16,260,196	226,131,218
OPERATING EXPENSES:					
Payroll costs	1,771,404	2,069,347	1,190,006	10,891,273	15,922,030
Purchased and contracted services	1,468,373	5,551,110	2,687,185	1,630,259	11,336,927
Supplies and materials	1,358,748	14,029	2,106	1,287,338	2,662,221
Other operating expenses	4,710	8,089	1,570,584	1,243,701	2,827,084
Claims and judgments	-	207,695,383	4,089,823	-	211,785,206
Depreciation and amortization	4,761,388	-	-	117,582	4,878,970
Total operating expenses	9,364,623	215,337,958	9,539,704	15,170,153	249,412,438
Operating income (loss)	3,065,154	(21,462,947)	(5,973,470)	1,090,043	(23,281,220)
NONOPERATING REVENUES (EXPENSES):					
Earnings on investments	384,176	1,580,228	1,841,005	432,172	4,237,581
Interest	(241,249)	-	-	-	(241,249)
Total nonoperating revenues (expenses)	142,927	1,580,228	1,841,005	432,172	3,996,332
Change in net position	3,208,081	(19,882,719)	(4,132,465)	1,522,215	(19,284,888)
Total net position—beginning	3,879,439	40,590,542	30,343,818	6,159,966	80,973,765
Total net position—ending	\$ 7,087,520 \$	20,707,823 \$	26,211,353 \$	7,682,181 \$	61,688,877



# HOUSTON INDEPENDENT SCHOOL DISTRICT COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

		Print Shop	Health Insurance	Workers' Compensation	Internal Services	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	•	•	•			
Receipts from user charges	\$	12,409,069 \$	178,690,394 \$	3,498,860 \$	16,260,196 \$	210,858,519
Other receipts		-	7,607,722	67,374	-	7,675,096
Payments to suppliers		(1,362,361)	(4,794,209)	(3,521,504)	(3,972,007)	(13,650,081)
Payments to employees		(1,781,431)	(1,990,640)	(1,144,096)	(10,885,634)	(15,801,801)
Claims paid			(207,177,166)	(3,812,624)		(210,989,790)
Net cash provided (used) by operating activities		9,265,277	(27,663,899)	(4,911,990)	1,402,555	(21,908,057)
CASH FLOWS FROM CAPITAL AND						
RELATED FINANCING ACTIVITIES						
Purchases of capital assets		(925,340)	-	-	(47,046)	(972,386)
Principal paid on leases		(4,994,037)	-	-	-	(4,994,037)
Interest paid on leases		(241,249)	-	-	-	(241,249)
Net cash used by capital and related						
financing activities		(6,160,626)			(47,046)	(6,207,672)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments		(4,803,920)	(205,028,067)	(19,617,317)	(34,369,285)	(263,818,589)
Proceeds from sales and maturities of investments		1,315,093	231,111,738	22,688,302	32,581,604	287,696,737
Interest and dividends		384,176	1,580,228	1,841,005	432,172	4,237,581
Net cash provided (used) by investing activities		(3,104,651)	27,663,899	4,911,990	(1,355,509)	28,115,729
Net increase (decrease) in cash and cash equivalents						-
Cash and cash equivalents - beginning of the year			-			-
Cash and cash equivalents - end of the year	\$	\$	\$_	\$	\$	-
Reconciliation of operating income (loss) to net cash provided (used) by operating activities: Operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		3,065,154	(21,462,947)	(5,973,470)	1,090,043	(23,281,220)
Depreciation expense and amortization		4,761,388	-	-	117,582	4,878,970
Change in assets and liabilities:						
Receivables		(20,708)	-	-	-	(20,708)
Other Assets		-	-	-	-	-
Due from other funds		-	(7,576,896)	-	-	(7,576,896)
Accounts payable		1,432,032	779,019	361,728	(74,952)	2,497,827
Due to other funds		37,438	-	376,643	264,243	678,324
Compensated absences payable		(10,027)	78,708	45,910	5,639	120,230
Current portion of claims and judgments		-	1,207,945	222,842	-	1,430,787
Other long term claims and judgments		-	(689,728)	54,357	-	(635,371)
Net cash provided (used) by operating activities	\$	9,265,277 \$	(27,663,899) \$	(4,911,990) \$	1,402,555 \$	(21,908,057)



# FINANCIAL SECTION

# 2024 Other Supplementary Information

FINANCIAL EXCELLENCE Supporting Academic Success



#### HOUSTON INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	_	Budgeted /	Amounts				
	_	Original	Final	_	Actual		Variance with Final Budget
REVENUES	•	000 075 475 4	000 000 005	•	057 000 470	•	(0.040.047)
Local maintenance taxes	\$	383,375,475 \$	360,203,295	\$	357,262,478	\$	(2,940,817)
Earnings on investments		3,334,309	8,463,835		8,948,824		484,989
State sources	-	1,910,080	18,384,423	_	17,973,535		(410,888)
Total revenues	-	388,619,864	387,051,553	-	384,184,837		(2,866,716)
EXPENDITURES							
Debt service							
Principal		311,153,181	310,030,500		310,030,000		500
Interest		98,541,458	99,177,829		99,177,827		2
Fiscal charges	_	1,000,000	100,000		74,084		25,916
Total expenditures	_	410,694,639	409,308,329	_	409,281,911		26,418
Excess (Deficiency) of Revenues Over (Under)							
Expenditures	-	(22,074,775)	(22,256,776)	_	(25,097,074)		(2,840,298)
OTHER FINANCING SOURCES (USES)							
Transfers in		22,074,775	22,256,775		22,256,775		-
Total other financing sources	-	22,074,775	22,256,775	_	22,256,775		-
Net change in fund balance		-	(1)		(2,840,299)		(2,840,298)
Fund balance-beginning	_	126,657,122	126,657,122	_	126,657,122		-
Fund balance-ending	\$_	126,657,122 \$	126,657,121	\$_	123,816,823	\$	(2,840,298)



#### HOUSTON INDEPENDENT SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - NUTRITION SERVICES FOR THE FISCAL YEAR ENDED JUNE 30, 2024

		Budgete	d Aı	mounts	_			
	_	Original		Final		Actual		Variance with Final Budget
REVENUES								
Food sales	\$	5,248,094	\$	5,116,323	\$	5,079,853	\$	(36,470)
Interest income		2,507,625		3,488,859		3,480,714		(8,145)
Miscellaneous local sources		65,321		218,050		90,655		(127,395)
State matching funds and others		537,594		7,699,170		458,239		(7,240,931)
Child nutrition programs/Summer food program		116,709,109		125,128,273		118,385,758		(6,742,515)
Donated commodities		9,704,660		9,565,219		9,149,756		(415,463)
Total revenues	_	134,772,403		151,215,894		136,644,975		(14,570,919)
EXPENDITURES								
Food services		146,311,228		157,523,928		141,335,483		16,188,445
General administration		-		5,138		4,688		450
Plant maintenance and operations		3,082,526		3,108,531		3,257,338		(148,807)
Debt Service		-		-		272,257		(272,257)
Total expenditures	_	149,393,754	· -	160,637,597		144,869,766	-	15,767,831
Net change in fund balance		(14,621,351)		(9,421,703)		(8,224,791)		1,196,912
Fund balance-beginning		72,110,725		72,110,725		72,110,725		-
Fund balance-ending	\$	57,489,374	\$	62,689,022	\$	63,885,934	\$	1,196,912



#### HOUSTON INDEPENDENT SCHOOL DISTRICT USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Data Codes	_	Responses
	Section A: Compensatory Education Programs	
AP1	Did your LEA expend any state compensatory education program state allotment funds during the District's fiscal year?	Yes
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the District's fiscal year.	\$ 234,835,993
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$ 74,383,435
	Section B: Bilingual Education Programs	
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	\$ 41,784,654
AP8	List the actual direct progrm expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	\$ 13,000,929

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> FINANCIAL EXCELLENCE Supporting Academic Success



#### HOUSTON INDEPENDENT SCHOOL DISTRICT STATISTICAL INFORMATION (UNAUDITED)

The Statistical Section of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

#### CONTENTS

#### Financial Trends

These schedules contain information to help the reader understand how the District's financial performance has changed over time.

#### **Revenue Capacity**

These schedules contain information to help the reader assess the District's major revenue sources.

#### Debt Capacity

These schedules contain information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

#### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

#### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the District provides and activities it performs.

#### SOURCES

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

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## STATISTICAL SECTION

## 2024 Financial Trends

FINANCIAL EXCELLENCE Supporting Academic Success 1.200

#### HOUSTON INDEPENDENT SCHOOL DISTRICT NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) (UNAUDITED)

					Fisca	al Year					
	2	024	<u>2023</u>	2022	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	2015
Governmental activities Net investment in capital assets Restricted Unrestricted Total governmental activities	217 (188	,792,743 \$ ,070,689 ,469,145) ,394,287 \$	2,053,940,719 224,812,666 62,921,990 2,341,675,375	\$ 1,874,870,657 198,530,329 (45,405,679 \$ 2,027,995,307	167,557,978 ) (284,029,224)	<pre>\$ 1,772,875,824 127,918,111 (351,433,703) \$ 1,549,360,232</pre>	151,610,825 ) (368,945,114)	<pre>\$ 1,420,746,056</pre>	\$ 1,365,783,744 \$ 97,427,017 484,463,989 \$ 1,947,674,750 \$	5 1,248,306,026 \$ 78,988,962 604,451,655 1,931,746,643 \$	5 1,251,173,392 47,832,498 536,765,712 1,835,771,602
Business-type activities Net investment in capital assets Restricted Unrestricted Total business-type activities		(89,592) \$ - , <u>922,879</u> ,833,287 \$	30,610,926	48,263,714	26,011,493	21,914,825	25,977,695	32,930,896	7,310,854 29,264,803	5,268,295 34,936,560	7,004,373 43,924,804
Total Net investment in capital assets Restricted Unrestricted Total net position	217 (172	,703,151 \$ ,070,689 , <u>546,266)</u> , <u>227,574</u> \$	224,812,666 93,532,916	\$ 1,874,875,855 198,530,329 2,858,035 \$ _2,076,264,219	167,557,978 (258,017,731)	\$ 1,772,906,065 127,918,111 (329,518,878) \$ 1,571,305,298	151,610,825 ) (342,967,419)	\$ 1,420,872,600 139,895,641 (435,708,388) \$ 1,125,059,853	\$ 1,369,161,078 \$ 104,737,871 513,728,792 \$ 1,987,627,741 \$	1,251,849,391 \$ 84,257,257 <u>639,388,215</u> 1,975,494,863 \$	54,836,871 580,690,516

### HOUSTON INDEPENDENT SCHOOL DISTRICT EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) (UNAUDITED)

					Fiscal Year						
		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses											
Governmental activities:											
Instruction	\$	1,723,051,662 \$	1,482,445,295 \$	1,377,135,766 \$	1,400,564,873 \$	1,435,884,407 \$	1,323,127,345 \$	993,744,972 \$	1,354,643,323 \$	1,321,923,485 \$	1,209,883,205
Instructional resources and media services		14,622,709	17,405,973	6,249,198	9,493,884	8,970,002	10,977,023	11,024,125	8,606,334	6,736,868	7,702,863
Instructional staff development		61,866,741	72,879,396	54,680,622	66,241,028	67,208,807	67,733,815	56,629,458	56,859,881	61,690,290	60,005,763
Curriculum development		-	-	-	-	-	-	-	-	9,683,262	5,717,871
Instructional leadership		87,572,450	45,100,262	36,492,691	42,921,979	43,213,325	43,360,921	26,716,134	41,414,704	31,044,536	28,477,630
School leadership		212,820,052	159,095,322	137,456,591	152,211,118	168,545,819	156,579,651	96,092,512	142,369,897	144,729,360	129,495,908
Guidance, counseling, and evaluation services		86,549,574	102,772,324	79,326,178	86,781,298	88,399,437	73,049,354	45,699,226	59,189,470	56,613,106	46,638,994
Social work services		27,374,499	36,240,696	31,141,964	20,256,267	16,537,125	10,961,771	2,085,558	3,680,254	3,667,034	2,920,092
Health services		47,328,843	42,127,065	58,947,700	50,605,158	27,037,545	25,368,169	13,620,061	21,968,601	21,657,215	20,326,190
Student transportation services		63,081,071	64,817,413	54,428,066	53,948,029	69,556,241	70,407,658	59,264,188	67,016,009	60,617,212	56,262,972
Food service		145,114,681	126,807,464	112,890,696	92,614,094	127,966,809	139,924,627	95,083,392	7,594	260,243	735,266
Co-curricular/extracurricular activities		40,057,606	37,139,862	30,488,730	32,214,595	24,267,944	17,397,958	17,097,818	20,825,642	19,065,366	17,216,086
General administration		67,212,911	67,632,844	41,834,802	40,190,844	41,927,221	47,456,366	29,646,295	45,509,427	36,675,151	35,366,990
Plant maintenance and operations		243,298,331	239,340,098	244,398,338	211,502,616	202,730,249	202,841,435	205,899,444	188,418,295	259,431,697	175,914,882
Security and monitoring services		32,668,893	31,271,482	29,852,687	31,107,380	27,551,246	26,356,333	17,118,026	26,353,998	26,590,964	22,506,620
Data processing services		107,334,299	84,536,654	66,766,288	116,779,003	75,602,561	71,500,038	73,051,368	87,198,668	93,903,264	95,132,817
Community services		15,795,831	14,222,218	9,849,925	14,419,764	17,705,140	9,218,974	6,306,700	7,855,726	7,124,283	6,532,422
Fiscal agent/member districts of shared services		4,476,468	3,612,568	3,132,300	3,685,275	3,598,894	3,719,430	3,045,173	2,911,732	2,260,646	2,704,595
Juvenile justice alternative education program		583,200	579,600	724,500	792,000	792,000	792,000	792,000	792,117	792,000	792,000
Tax reinvestment zone payments		75,544,048	72,368,633	65,956,709	61,491,720	61,321,789	58,465,450	56,170,397	55,616,783	52,100,723	49,360,389
Tax appraisal and collection		16,453,702	15,767,806	15,553,451	15,517,042	14,980,471	14,990,752	13,814,336	13,995,353	13,355,890	12,555,327
Contracted instructional svcs between public schools		-	276,396,220	184,470,759	197,810,414	80,843,995	265,231,840	204,404,117	93,080,703	-	-
Interest on long-term debt		67,694,686	83,457,575	85,538,906	85,456,949	95,002,219	95,506,991	93,472,234	84,888,843	87,029,681	89,351,058
Total governmental activities expenses		3,140,502,257	3,076,016,770	2,727,316,867	2,786,605,330	2,699,643,246	2,734,967,901	2,120,777,534	2,383,203,354	2,316,952,276	2,075,599,940
Business-type activities:											
Nutrition services		-	-	-	-		-		129,529,363	128,435,220	122,401,383
Business development		-	-	-	-	-	-	3,760,760	4,720,556	4,576,260	4,490,622
Medicaid		6,889,667	6.970.330	6,111,003	6,012,579	6,548,041	6,964,911	6,327,467	6,630,716	6,992,294	4,287,529
Marketplace		356,992	277.979	427.845	243,765	1,144,716	1.457.388	1.130.270	1.088.138	1.163.580	1,007,281
Total business-type activities expenses	_	7,246,659	7,248,309	6,538,848	6,256,344	7,692,757	8,422,299	11,218,497	141,968,773	141,167,354	132,186,815
Total expenses	\$	3,147,748,916 \$	3,083,265,079 \$	2,733,855,715 \$	2,792,861,674 \$	2,707,336,003 \$	2,743,390,200 \$	2,131,996,031 \$	2,525,172,127 \$	2,458,119,630 \$	2,207,786,755
Program Revenues											
Governmental activities:											
Charges for services:											
Instruction	\$	2.411.012 \$	2.102.282 \$	2.468.187 \$	882.261 \$	812.190 \$	2.534.647 \$	2.334.403 \$	2.121.163 \$	1.615.963 \$	1,406,428
Food Service	Ψ	5,141,035	5,804,680	3,617,639	65,027	3,316,403	4,992,232	2,004,400 φ	2,121,100 ¢	1,010,000 φ	-
Co-curricular/extracurricular activities		5,136,966	4,830,873	3,907,771	501,049	544,044	302,933	400,260	400,260	369,886	814,171
Plant maintenance and operations		730,642	469,224	79,132	37,559	355,534	495,455	366,504	294,928	451,698	326,551
Operating grants and contributions		905,882,287	866.332.992	744,953,724	545,877,557	634,111,967	546,582,105	132.119.461	257,062,737	284,606,909	283,688,955
Total governmental entities program revenues	_	919,301,942	879,540,051	755,026,453	547,363,453	639,140,138	554,907,372	135,220,628	259,879,088	287,044,456	286,236,105
Business-type activities:											
Charges for services:											
Nutrition services									7,816,438	7.287.832	8.374.719
Business development		-	-	-	-	-	-	3,504,667	5,616,323	5,047,196	4,944,367
Medicaid		2,001,295	2,828,629	2,996,406	1,802,677	2,004,850	2,490,659	2,639,068	3,212,201	2,366,643	3,345,480
Marketplace		377,244	2,828,029	400,833	333,246	768,251	1,292,392	1,400,135	569,122	598,726	755,925
Operating grants and contributions		3,286,676	15.027.714	45,306,187	30,678,675	22,821,331	25,435,615	36.237.575	150.103.306	143.417.677	755,925 144,334,759
Total business-type activities program revenues		5.665.215	18,128,724	48,703,426	32.814.598	25,594,432	29,218,666	43.781.445	167.317.390	158.718.074	161.755.250
Total program revenues	\$	924,967,157 \$	897,668,775 \$	803,729,879 \$	580,178,051 \$	664,734,570 \$	584,126,038 \$	179,002,073 \$	427,196,478 \$	445,762,530 \$	447,991,355
Net (Expense)/Revenue	\$	(2.004.000.045).	(0.400.470.740)	(4.070.000.444)	(0.000.044.077)	(0.000 500 400)	(0.400.000.500) 0	(4.005.550.000)	(0.400.004.000)	(0.000.007.000)	(4 700 000 000)
Governmental activities	Ф	(2,221,200,315) \$ (1,581,444)	(2,196,476,719) \$ 10.880,415	(1,972,290,414) \$ 42,164,578	(2,239,241,877) \$ 26,558,254	(2,060,503,108) \$ 17,901,675	(2,180,060,529) \$ 20,796,367	(1,985,556,906) \$ 32,562,948	(2,123,324,266) \$ 25,348,617	(2,029,907,820) \$ 17,550,720	(1,789,363,835) 29,568,435
Business-type activities Total net expense	e	(1,581,444) (2.222,781,759) \$	(2.185.596.304) \$	(1.930.125.836) \$	(2.212.683.623) \$	(2,042,601,433) \$	(2.159.264.162) \$	(1.952.993.958) \$	(2.097.975.649) \$	(2.012.357.100) \$	(1.759.795.400)
rotar net expense	Ф	(2,222,101,109) \$	(2,100,090,004) \$	(1,930,125,636) \$	(2,212,003,023) \$	(2,042,001,433) \$	(2,159,204,102) \$	(1,952,993,956) \$	(2,097,975,049) \$	(2,012,357,100) \$	(1,/39,/95,400)

### HOUSTON INDEPENDENT SCHOOL DISTRICT GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING) (UNAUDITED)

					Fiscal Year						
	_	2024	2023	2022	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	2015
General Revenues											
Governmental activities:											
Taxes:											
Maintenance & operations property taxes	\$	1,509,641,654 \$	1,817,671,688 \$	1,782,143,018 \$	1,850,112,868 \$	1,710,176,310 \$	1,735,078,589 \$	1,701,821,616 \$	1,616,374,560 \$	1,524,975,899 \$	1,397,469,254
Debt service property taxes		357,639,974	349,664,760	317,625,733	322,626,776	293,568,308	276,269,130	272,242,638	289,758,068	247,590,294	232,266,371
State aid - not restricted to specific programs		201,534,211	129,781,577	139,481,703	203,923,675	128,245,356	313,004,066	157,551,822	116,880,152	219,041,630	286,405,460
Tax increment reinvestment zone		33,387,318	36,725,241	31,173,605	30,599,263	28,622,580	29,611,649	30,250,708	29,369,236	28,256,492	25,200,451
Unrestricted investment earnings		93,375,084	71,527,732	4,604,870	2,908,571	25,410,000	42,717,816	26,551,157	13,156,226	6,979,458	3,724,932
Miscellaneous		4,340,986	74,785,789	65,083,085	28,349,139	28,787,839	33,441,505	25,298,359	20,277,442	17,286,979	19,274,951
Sale of real and personal property		-	-	-	472,372	1,302,703	1,240,622	22,516,326	(10,252,446)	(7,730,853)	53,413,990
On-behalf contribution relating to											
pension-GASB 68		-	-	-	-	-	-	-	33,289,135	59,082,962	-
Transfers		14,000,000	30,000,000	20,000,000	22,500,000	22,310,000	28,134,983	39,776,855	30,400,000	30,400,000	30,400,000
Total governmental activities		2,213,919,227	2,510,156,787	2,360,112,014	2,461,492,664	2,238,423,096	2,459,498,360	2,276,009,481	2,139,252,373	2,125,882,861	2,048,155,409
Business-type activities:											
Unrestricted investment earnings		1,099,942	1,165,462	83,525	16,436	302,886	331,681	304,954	510,543	146,707	57,514
Miscellaneous		-	-	-	1,053	-	-	13,402	745,611	619,151	425,772
On-behalf contribution relating to											
pension-GASB 68		-	-	-	-	-	-	-	-	2,590,276	-
Transfers		(14,000,000)	(30,000,000)	(20,000,000)	(22,500,000)	(22,310,000)	(28,134,983)	(39,776,855)	(30,400,000)	(30,400,000)	(30,400,000)
Total business-type activities		(12,900,058)	(28,834,538)	(19,916,475)	(22,482,511)	(22,007,114)	(27,803,302)	(39,458,499)	(29,143,846)	(27,043,866)	(29,916,714)
Total general revenues	\$	2,201,019,169 \$	2,481,322,249 \$	2,340,195,539 \$	2,439,010,153 \$	2,216,415,982 \$	2,431,695,058 \$	2,236,550,982 \$	2,110,108,527 \$	2,098,838,995 \$	2,018,238,695
Change in Position											
Governmental activities	\$	(7,281,088) \$	313.680.068 \$	387.821.600 \$	222.190.787 \$	177.919.988 \$	279,437,831 \$	290.452.575 \$	15,928,107 \$	95,975,041 \$	259.243.364
Business-type activities		(14,481,502)	(17,954,123)	22,248,103	4,075,743	(4,105,439)	(7,006,935)	(6,895,551)	(3,795,229)	(9,493,146)	(800,069)
Total change in net position	\$	(21,762,590) \$	295,725,945 \$	410,069,703 \$	226,266,530 \$	173,814,549 \$	272,430,896 \$	283,557,024 \$	12,132,878 \$	86,481,895 \$	258,443,295
			·	·						·	

#### HOUSTON INDEPENDENT SCHOOL DISTRICT GOVERNMENTAL FUNDS FUND BALANCES LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING) (UNAUDITED)

							Fis	cal Yea	ır									
		2024	<u>20</u>	023	2022		<u>2021</u>		2020	<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>
General Fund Balances																		
Nonspendable Restricted	\$	24,549,497 \$ 70,000,000	6 26	,255,559 \$ -	16,488 -	3,097 \$	20,562,5	375 \$	14,510,708 -	\$ 11,893,235	\$1	1,394,093 -	\$	10,115,337 -	\$	10,166,319	\$	11,234,622 5,686,179
Committed		99,874,040	98	,991,251	97,481	1,219	94,146,9	930	46,364,840	46,364,840	4	6,364,840		102,364,840		91,482,865		89,706,733
Assigned		262,705,301	411	,754,248	348,770	),724	325,593,6	538	251,970,374	248,407,583	16	5,504,729		222,413,318		250,970,779		256,992,372
Unassigned	_	590,067,862	590	,067,862	664,168	3,528	556,322,	769	655,054,226	 512,328,146	38	9,415,008		366,955,184		385,625,902		282,545,916
Total general fund	\$	1,047,196,700 \$	5 <u>1,127</u>	,068,920 \$	1,126,908	8,568 \$	996,625,7	<u>12</u> \$	967,900,148	\$ 818,993,804	\$ <u>61</u>	2,678,670	\$	701,848,679	\$	738,245,865	\$	646,165,822
All Other Governmental Funds Restricted, reported in:																		
Special Revenue Fund	\$	114,228,504 \$	5 111, <sup>-</sup>	111,759 \$	105,392	,874 \$	81,620,7	44 \$	56,747,896	\$ 89,613,030	6 6	2,903,803	\$	37,058,450	\$	34,657,380	\$	28,091,528
Debt Service Fund		123,816,823	126,6	657,122	115,547	,958	116,335,8	14	112,859,097	104,574,389	12	0,557,656		129,036,673		123,124,995		125,699,276
Capital Project Fund		67,606,370	176,	767,699	176,972	,696	205,617,0	02	249,171,715	453,423,732	73	4,975,292		921,555,203		876,943,939		648,942,505
Public Facility Corporation		-		-	-		2,251,0	61	2,956,240	17,553,240	1	7,399,029		28,509,693		63,955,273		93,235,178
Committed, reported in:																		
Capital Project Fund		-		-	-		-		-	1,728,295		2,729,367		7,922,067		21,000,196		38,462,761
Assigned, reported in:																		
Capital Renovations Fund		3,990,299	36,	534,927	37,423	,192	30,929,4	74	37,843,663	73,571,578	7	6,731,028		52,416,845		59,896,209		70,481,908
Total all other governmental funds	\$	309,641,996 \$	451,0	071,507 \$	435,336	,720 \$	436,754,0	95 \$	459,578,611	\$ 740,464,264	\$ 1,01	5,296,175	\$ 1	1,176,498,931	\$ 1	1,179,577,992	\$ 1	,004,913,156

NOTES: Governmental Funds Balances includes fund balances from the following funds: General, Special Revenue, Debt Service, and Capital Project. The nomajor governmental fund (Public Facility Corporation) is included in years 2015-2022.

#### HOUSTON INDEPENDENT SCHOOL DISTRICT GOVERNMENTAL FUNDS REVENUES LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING) (UNAUDITED)

				Fi	scal Year					
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Local sources:										
Property taxes	\$ 1,864,110,487	2,157,325,323	\$ 2,114,671,149	\$ 2,115,531,365	\$ 2,010,279,432	\$ 2,024,206,276	\$ 1,983,988,484	\$ 1,893,322,642	\$ 1,777,993,410	\$ 1,620,768,964
Earnings on investments	89,137,503	68,180,320	4,423,438	2,781,757	24,338,742	41,075,497	25,732,548	12,674,863	6,537,913	3,227,580
Miscellaneous local sources	67,849,162	93,924,762	91,436,524	67,633,938	64,380,498	83,112,013	70,388,913	55,920,082	53,679,466	46,389,598
Total local sources	2,021,097,152	2,319,430,405	2,210,531,110	2,185,947,060	2,098,998,672	2,148,393,786	2,080,109,945	1,961,917,587	1,838,210,789	1,670,386,142
State sources:										
Per capita	70,931,424	109,660,859	95,775,051	91,895,823	60,517,457	94,244,907	40,054,418	76,341,323	35,116,457	49,580,221
Foundation school program	139,019,349	23,366,522	50,889,775	111,670,653	71,137,762	227,892,870	127,331,532	49,296,541	193,435,639	247,558,062
On behalf payments	109,490,737	81,866,878	81,873,575	86,923,365	85,470,235	76,909,310	75,597,807	32,914,554	42,570,730	46,763,431
Other state sources	64,805,758	17,953,916	17,539,418	28,765,063	31,203,794	40,381,995	20,467,949	23,740,776	39,394,909	7,355,681
Total state sources	384,247,268	232,848,175	246,077,819	319,254,904	248,329,248	439,429,082	263,451,706	182,293,194	310,517,735	351,257,395
Federal sources	779,835,007	816,347,774	699,119,666	341,024,809	352,643,888	332,883,354	352,337,407	185,375,265	185,158,431	213,682,616
Total revenues	\$ 3,185,179,427	3,368,626,354	\$ 3,155,728,595	\$ 2,846,226,773	\$ 2,699,971,808	\$ 2,920,706,222	\$ 2,695,899,058	\$ 2,329,586,046	\$ 2,333,886,955	\$ 2,235,326,153

NOTE: Governmental Funds Revenues include those received by the following funds: General, Special Revenue, Debt Service, and Capital Project. The nonmajor governmental fund (Public Facility Corporation) is included in years 2015-2022.

#### HOUSTON INDEPENDENT SCHOOL DISTRICT GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING) (UNAUDITED)

				Fiscal Ye	ar					
	2024	2023	2022	2021	2020	2019	<u>2018</u>	2017	<u>2016</u>	2015
Instruction	\$ 1,567,462,867	\$ 1,427,313,193	\$ 1,314,296,961	\$ 1,196,269,543	\$ 1,202,777,885	\$ 1,099,683,185	\$ 1,196,178,528	\$ 1,099,037,778	\$ 1,156,049,711	\$ 1,104,440,814
Instructional resources and										
media services	15,014,557	18,640,811	7,050,177	9,116,676	7,841,317	9,953,448	9,436,233	8,963,155	6,593,406	7,952,267
Instructional staff development	62,093,819	75,330,757	62,973,067	61,482,497	57,587,847	61,344,044	68,555,448	54,161,088	60,270,149	59,107,913
Curriculum development	-	-	-	-	-	-	-	-	9,394,342	5,697,622
Instructional leadership	86,065,510	43,753,072	40,014,699	37,690,930	33,514,852	34,238,527	29,936,424	33,352,131	29,042,244	27,204,848
School leadership	220,516,012	168,354,493	151,217,951	147,505,862	151,004,365	146,089,651	151,711,305	132,074,470	138,095,849	128,611,645
Guidance, counseling, and										
evaluation services	83,168,209	102,536,172	85,625,240	80,091,127	78,083,313	64,754,757	62,330,230	55,556,445	53,831,166	45,117,000
Social work services	25,364,522	37,208,193	32.814.631	19,475,168	14.372.266	9,745,580	3.038.670	3,430,189	3,549,028	2.899.837
Health services	27.845.937	30.375.000	61,589,383	49.808.556	24.846.323	23,797,821	21,626,132	21,288,305	20,779,347	19,860,156
Student transportation	61,868,370	64,405,954	58,938,599	51.077.454	58,804,058	63,477,203	72,577,424	70,696,961	58,910,024	54,059,722
Food services	141,412,506	126,832,535	118,786,147	84,259,938	112,485,682	128,750,448	124,090,805	13,090	253,641	591,158
Co-curricular/extracurricular activities	39,561,966	37,583,348	30,482,613	29,528,800	20,549,019	16,468,189	21,400,667	18,388,966	18,942,687	17,083,246
General administration	66.470.915	65.724.653	45.487.503	38,408,254	37.876.811	44,963,888	40.567.588	42.607.689	35,182,633	35,119,538
Plant maintenance and operations	249.077.636	257,313,452	256.351.951	217,615,229	195,632,262	199.177.637	240,650,346	181,942,691	165.977.640	173,825,216
Security and monitoring services	33.808.547	34,388,550	32,208,515	31,148,808	24.918.852	24.356.065	26,041,443	24.841.791	25,332,111	22,425,128
Data processing services	102.004.076	81.528.823	69.950.272	114.020.696	67.147.720	60,175,446	71.130.255	73.362.175	85,484,194	89,624,688
Community services	15,600,532	14,587,118	12,030,010	12,840,111	14,720,370	8,079,861	8,216,172	7,479,612	6,963,614	6,467,383
Fiscal agent/member districts of	10,000,002	14,007,110	12,000,010	12,040,111	14,720,070	0,010,001	0,210,172	1,410,012	0,000,014	0,401,000
shared services arrangements	4,476,468	3,612,568	3,132,300	3,647,127	3,598,894	3,719,430	3,045,173	2.911.732	2,260,646	2,704,595
Juvenile justice alternative education	4,470,400	3,012,500	3,132,300	5,047,127	3,590,094	3,719,430	3,045,175	2,911,732	2,200,040	2,704,595
program	583.200	579.600	724.500	792.000	792.000	792.000	792.000	792.117	792.000	792.000
Tax reinvestment zone payments	75,544,048	72,368,633	65,956,709	61,491,720	61,321,789	58,465,450	56.170.397	55.616.783	52.100.723	49.360.389
Tax appraisal and collection	16,453,702	15,767,806	15,553,451	15,517,042	14,980,471	14,990,752	13,814,336	13,995,353	13,355,890	49,360,389 12,555,327
	10,455,702	15,707,600	15,555,451	15,517,042	14,900,471	14,990,752	13,014,330	13,995,355	13,355,690	12,555,527
Contracted instructional services		070 000 000	404 470 750	407 040 444	00 0 40 005	005 004 040	004 404 447	00 000 700		
between public schools	-	276,396,220	184,470,759	197,810,414	80,843,995	265,231,840	204,404,117	93,080,703	-	-
Debt service	200 700 557	004 005 500	040 407 050	000 440 000	000 040 005	040 050 470	040 050 000	045 004 400	440.070.470	447 440 000
Principal	328,708,557	284,885,593	243,197,858	239,412,882	222,246,235	216,959,476	216,850,992	215,034,493	140,278,176	117,446,886
Interest	99,769,711	111,051,783	121,948,831	130,948,939	136,657,894	144,967,361	130,364,390	130,444,013	157,739,465	132,138,517
Fiscal charges	74,084	1,436,662	402,533	262,502	1,017,674	547,878	740,121	2,808,883	1,959,956	2,728,904
Payments to escrow agent- current										
refunding	-	82,966,939	110,520,000	49,050,000	168,815,269	162,110,000	-	601,759,534	203,287,228	752,140,331
Capital outlay										
Facilities acquisition and construction	117,994,107	37,278,630	53,383,866	67,622,124	280,500,797	339,354,224	593,524,936	603,314,687	429,290,307	241,104,027
Total expenditures	\$ 3,440,939,858	\$ 3,472,220,558	\$_3,179,108,526	\$ 2,946,894,399	\$ 3,072,937,960	\$_3,202,194,161	\$ 3,367,194,132	\$ 3,546,954,834	\$ 2,875,716,177	\$ 3,111,059,157
(1) Debt service as a percentage of										
non-capital expenditures	12.85%	12.01%	12.28%	13.13%	13.83%	13.53%	12.85%	14.75%	13.21%	11.88%
(2) Debt service as a percentage of										
non-capital expenditures including										
payments to escrow agent	12.85%	14.17%	15.42%	14.61%	19.10%	18.47%	12.85%	32.17%	20.39%	35.11%

NOTES: Governmental Funds expenditures include those made by the following funds: General, Special Revenue, Debt Service, Capital Project, and the nonmajor governmental fund (Public Facility Corporation) for 2015-2022

(1) The payment to escrow agents - current refundings in fiscal years 2015, 2016, 2017, 2019, 2020, 2021, 2022, and 2023 have been deducted from non-capital expenditures in order to insure comparability between years, as these amounts are remarketing of variable interest debt, not a true debt refunding.

(2) Debt service ratio is equal to (Principal+Interest+payments to escrow agents)/ (Total Expenditures-Total Capital Assets Being Depreciated - as reported in the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.

The 2024 Debt Service Ratio is calculated as follows:

(328,708,557+99,769,711) / (3,440,939,858 - 106,473,424) where 106,473,424 is total Capital Assets Being Depreciated as reflected in the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.

The ratio of 18.47% was restated from the original 19.59% published in fiscal year 2019.

#### HOUSTON INDEPENDENT SCHOOL DISTRICT OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING) (UNAUDITED)

						Fisca	l Year			
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (255,760,431) \$	(103,594,204) \$	(23,379,930) \$	6 (100,667,626) \$	(372,966,152) \$	(281,487,939) \$	(671,295,074) \$	(1,217,368,788) \$	(541,829,222) \$	(875,733,004)
Other Financing Sources (Uses)										
Sale of real and personal property	-	-	-	472,372	1,302,706	-	-	484,960	3,049,975	-
Issuance of leases and subscriptions	2,292,919	6,620,068	21,156,000	-	35,099,520	-	23,481,683	562,012	8,640,097	19,814,339
Issuance of bonds and other debt	-	-	-	-	148,895,000	159,945,000	261,575,000	488,670,000	492,880,000	1,132,865,000
Issuance of refunding debt	-	185,040,000	109,650,000	45,675,000	-	-	-	531,575,000	461,945,000	-
Payments to escrow agents	-	(109,953,369)	-	-	-	-	-	-	(313,982,644)	(51,072,776)
Premium on sale of bonds	-	-	-	-	17,082,670	2,650,288	40,253,761	53,599,739	69,665,118	65,105,203
Premium on sale of refunding debt	-	7,782,644	1,246,720	3,608,782	-	-	-	72,600,830	55,976,555	-
Insurance Recovery	18,165,781	-	-	21,247,698	16,296,947	24,375,874	40,478,727	-	-	61,799,149
Transfers in	106,256,775	51,979,575	56,281,996	67,089,941	86,844,378	85,807,398	151,069,290	97,486,060	69,663,964	79,648,453
Transfers out	(92,256,775)	(21,979,575)	(36,089,305)	(44,589,941)	(64,534,378)	(59,807,398)	(95,936,152)	(67,086,060)	(39,263,964)	(49,732,387)
Total other financing sources (uses)	34,458,700	119,489,343	152,245,411	93,503,852	240,986,843	212,971,162	420,922,309	1,177,892,541	808,574,101	1,258,426,981
Net change in fund balances	\$ <u>(221,301,731)</u> \$	15,895,139 \$	128,865,481 \$	5 <u>(7,163,774)</u> \$	(131,979,309) \$	(68,516,777) \$	(250,372,765) \$	(39,476,247) \$	266,744,879 \$	382,693,977

NOTE: Governmental Funds include the following: General, Special Revenue, Debt Service, Capital Renovation, and the nonmajor governmental fund (Public Facility Corporation) for 2015-2022.

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### STATISTICAL SECTION

# 2024 Revenue Capacity

FINANCIAL EXCELLENCE Supporting Academic Success

#### HOUSTON INDEPENDENT SCHOOL DISTRICT ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS (UNAUDITED)

					Total	
Fiscal Year	Real Property	Personal Property	Less Exemptions	Assessed Value	Direct Rate	Actual Value
i cui		rioperty	Exemptions	Value	Rate	Value
2015	137,640,731,747	41,268,373,303	39,328,697,496	139,580,407,554	1.196700	183,562,093,146
2016	153,367,413,252	44,404,146,318	44,911,076,773	152,860,482,797	1.196700	206,223,497,079
2017	168,120,296,681	44,977,402,521	47,236,054,537	165,861,644,665	1.206700	218,146,974,374
2018	174,959,532,253	45,435,432,088	48,784,335,870	171,610,628,471	1.206700	223,346,451,297
2019	177,702,168,246	46,441,069,441	50,219,607,578	173,923,630,109	1.206700	225,614,769,174
2020	189,412,295,055	49,526,043,170	53,402,804,139	185,535,534,086	1.136700	241,869,462,270
2021	201,350,571,241	50,674,133,527	55,393,030,620	196,631,674,148	1.133100	254,622,445,438
2022	207,761,078,835	50,267,926,334	57,354,443,544	200,674,561,625	1.094400	261,122,664,175
2023	227,761,078,835	55,650,893,894	65,083,373,428	218,175,138,362	1.037200	289,410,570,643
2024	251,608,617,979	62,276,599,849	84,361,855,154	229,523,362,674	0.868300	323,352,954,180

SOURCE: Harris County Appraisal District (HCAD)

**NOTES:** The real property numbers were derived by using the tax roll for the corresponding year and adding the totals for all items designated as "real" in the category description. Personal property represents items not identified as "real" in the category description. Actual value is the Market value as reported by HCAD.

#### HOUSTON INDEPENDENT SCHOOL DISTRICT PROPERTY TAX EXEMPTIONS LAST TEN FISCAL YEARS (UNAUDITED)

	_	2024		_	2023		_	2022			2021		_	2020	
Classification of Exemption or Exclusion	_	<u>Amount</u>	Percent	_	<u>Amount</u>	Percent	_	<u>Amount</u>	Percent		<u>Amount</u>	Percent		<u>Amount</u>	Percent
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20%	\$	22,761,711,663 19,797,296,003	26.98% 23.47%	\$	9,160,060,420 18,425,254,377	14.07% 28.31%	\$	5,621,338,173 16,943,922,193	6.66% 20.08%	\$	5,565,795,737 16,114,289,049	10.05% 29.09%	\$	5,505,794,882 15,434,565,836	10.31% 28.90%
State-Mandated Homestead Over 65 of age or older (up to \$10,000) Local Optional homestead Exemption Over 65 years of		639,538,117	0.76%		811,938,571	1.25%		813,025,315	0.96%		786,921,220	1.42%		761,561,493	1.43%
age or older (up to \$5,000)		294,791,634	0.35%		384,571,375	0.59%		389,338,948	0.46%		375,414,474	0.68%		360,781,207	0.68%
Disabled Veterans, Surviving Spouses and/or Children and Certain Other Disabled Persons Tax Exempt (i.e., Church) Pollution Control Foreign Trade Other Total Exemptions from Assessed Value	\$	428,777,075 37,917,300,704 341,468,165 496,444,763 1,684,527,030 84,361,855,154	0.51% 44.95% 0.40% 0.59% 2.00% 100.00%	\$	444,326,910 32,998,273,989 334,865,893 487,629,314 2,036,452,579 65,083,373,428	0.68% 50.70% 0.51% 0.75% 3.13% 100.00%	\$	402,050,574 30,996,031,601 271,573,419 478,099,204 1,439,064,117 57,354,443,544	0.48% 36.74% 0.32% 0.57% 1.71% 100.00%	\$	350,407,385 30,247,885,171 290,241,248 518,228,931 1,143,847,405 55,393,030,620	0.63% 54.61% 0.52% 0.94% 2.06% 100.00%	\$	313,350,241 29,133,413,328 301,864,183 579,039,714 1,012,433,255 53,402,804,139	0.59% 54.55% 0.57% 1.08% 1.90% 100.00%
	_	2019		_	2018		_	2017		_	2016			2015	
Classification of Exemption or Exclusion	_	<b>2019</b> <u>Amount</u>	Percent	_	<b>2018</b> <u>Amount</u>	Percent	_	2017 Amount	Percent	-	2016 Amount	Percent		2015 Amount	Percent
Classification of Exemption or Exclusion State-Mandated Homestead Exemption Local Optional Homestead Exemption-20%	\$		Percent 10.90% 29.24%	\$		Percent 11.28% 29.92%	\$		Percent 11.68% 29.38%	\$		Percent 12.23% 28.29%	_ \$		Percent 8.34% 28.65%
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20% State-Mandated Homestead Over 65 of age or older (up to \$10,000)	- \$	<u>Amount</u> 5,474,129,241	10.90%	\$	<u>Amount</u> 5,503,302,214	11.28%	<u>-</u> \$	<u>Amount</u> 5,519,475,126	11.68%	\$	<u>Amount</u> 5,494,410,657	12.23%	\$	<u>Amount</u> 3,279,738,859	8.34%
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20% State-Mandated Homestead Over 65 of age or older (up	- \$	<u>Amount</u> 5,474,129,241 14,684,637,216	10.90% 29.24%	\$	<u>Amount</u> 5,503,302,214 14,596,860,920	11.28% 29.92%	<u>-</u> \$	<u>Amount</u> 5,519,475,126 13,879,357,773	11.68% 29.38%	_ \$	<u>Amount</u> 5,494,410,657 12,707,575,690	12.23% 28.29%	\$	<u>Amount</u> 3,279,738,859 11,267,046,402	8.34% 28.65%
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20% State-Mandated Homestead Over 65 of age or older (up to \$10,000) Local Optional homestead Exemption Over 65 years of age or older (up to \$5,000) Disabled Veterans, Surviving Spouses and/or Children and Certain Other	- \$	<u>Amount</u> 5,474,129,241 14,684,637,216 734,023,741 344,648,451	10.90% 29.24% 1.46% 0.69%	- \$	Amount 5,503,302,214 14,596,860,920 719,401,885 334,933,195	11.28% 29.92% 1.47% 0.69%	- \$	<u>Amount</u> 5,519,475,126 13,879,357,773 702,727,547 322,946,075	11.68% 29.38% 1.49% 0.68%	\$	Amount 5,494,410,657 12,707,575,690 674,962,293 306,798,323	12.23% 28.29% 1.50% 0.68%	\$	Amount 3,279,738,859 11,267,046,402 695,325,465 326,876,145	8.34% 28.65% 1.77% 0.83%
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20% State-Mandated Homestead Over 65 of age or older (up to \$10,000) Local Optional homestead Exemption Over 65 years of age or older (up to \$5,000) Disabled Veterans, Surviving Spouses and/or Children and Certain Other Disabled Persons	- \$	Amount 5,474,129,241 14,684,637,216 734,023,741 344,648,451 277,628,487	10.90% 29.24% 1.46% 0.69% 0.55%	<u>-</u> \$	Amount 5,503,302,214 14,596,860,920 719,401,885 334,933,195 254,924,472	11.28% 29.92% 1.47% 0.69% 0.52%	_ \$	Amount 5,519,475,126 13,879,357,773 702,727,547 322,946,075 233,689,438	11.68% 29.38% 1.49% 0.68% 0.49%	\$	Amount 5,494,410,657 12,707,575,690 674,962,293 306,798,323 207,074,683	12.23% 28.29% 1.50% 0.68% 0.46%	\$	Amount 3,279,738,859 11,267,046,402 695,325,465 326,876,145 208,202,297	8.34% 28.65% 1.77% 0.83% 0.53%
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20% State-Mandated Homestead Over 65 of age or older (up to \$10,000) Local Optional homestead Exemption Over 65 years of age or older (up to \$5,000) Disabled Veterans, Surviving Spouses and/or Children and Certain Other	- \$	<u>Amount</u> 5,474,129,241 14,684,637,216 734,023,741 344,648,451	10.90% 29.24% 1.46% 0.69%	\$	Amount 5,503,302,214 14,596,860,920 719,401,885 334,933,195	11.28% 29.92% 1.47% 0.69%	<u>-</u> \$	<u>Amount</u> 5,519,475,126 13,879,357,773 702,727,547 322,946,075	11.68% 29.38% 1.49% 0.68%	\$	Amount 5,494,410,657 12,707,575,690 674,962,293 306,798,323	12.23% 28.29% 1.50% 0.68%	\$	Amount 3,279,738,859 11,267,046,402 695,325,465 326,876,145	8.34% 28.65% 1.77% 0.83%
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20% State-Mandated Homestead Over 65 of age or older (up to \$10,000) Local Optional homestead Exemption Over 65 years of age or older (up to \$5,000) Disabled Veterans, Surviving Spouses and/or Children and Certain Other Disabled Persons Tax Exempt (i.e., Church) Pollution Control Foreign Trade	\$	Amount 5,474,129,241 14,684,637,216 734,023,741 344,648,451 277,628,487 27,104,231,423 318,792,626 669,123,302	10.90% 29.24% 1.46% 0.69% 0.55% 53.97% 0.63% 1.33%	\$	Amount 5,503,302,214 14,596,860,920 719,401,885 334,933,195 254,924,472 26,091,717,785 299,434,085 377,921,871	11.28% 29.92% 1.47% 0.69% 0.69% 53.48% 0.61% 0.61%	\$	Amount 5,519,475,126 13,879,357,773 702,727,547 322,946,075 233,689,438 25,123,729,903 328,871,032 192,057,213	11.68% 29.38% 1.49% 0.68% 53.19% 0.70% 0.41%	\$	Amount 5,494,410,657 12,707,575,690 674,962,293 306,798,323 207,074,683 23,862,120,885 312,294,880 299,554,557	12.23% 28.29% 1.50% 0.68% 53.13% 0.70% 0.67%	_ \$	Amount 3,279,738,859 11,267,046,402 695,325,465 326,876,145 208,202,297 21,929,143,755 307,945,565 370,778,596	8.34% 28.65% 1.77% 0.83% 0.53% 55.76% 0.78% 0.94%
State-Mandated Homestead Exemption Local Optional Homestead Exemption-20% State-Mandated Homestead Over 65 of age or older (up to \$10,000) Local Optional homestead Exemption Over 65 years of age or older (up to \$5,000) Disabled Veterans, Surviving Spouses and/or Children and Certain Other Disabled Persons Tax Exempt (i.e., Church) Pollution Control	\$	Amount 5,474,129,241 14,684,637,216 734,023,741 344,648,451 277,628,487 27,104,231,423 318,792,626	10.90% 29.24% 1.46% 0.69% 0.55% 53.97% 0.63%	- \$ -	Amount 5,503,302,214 14,596,860,920 719,401,885 334,933,195 254,924,472 26,091,717,785 299,434,085	11.28% 29.92% 1.47% 0.69% 0.52% 53.48% 0.61%	- \$ *	Amount 5,519,475,126 13,879,357,773 702,727,547 322,946,075 233,689,438 25,123,729,903 328,871,032	11.68% 29.38% 1.49% 0.68% 0.49% 53.19% 0.70%	- \$	Amount 5,494,410,657 12,707,575,690 674,962,293 306,798,323 207,074,683 23,862,120,885 312,294,880	12.23% 28.29% 1.50% 0.68% 0.46% 53.13% 0.70%	\$	Amount 3,279,738,859 11,267,046,402 695,325,465 326,876,145 208,202,297 21,929,143,755 307,945,565	8.34% 28.65% 1.77% 0.83% 0.53% 55.76% 0.78%

SOURCE: Harris Central (County) Appraisal District

#### HOUSTON INDEPENDENT SCHOOL DISTRICT DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS (RATE PER \$100 OF ASSESSED VALUE) (UNAUDITED)

					Overlapping Rates									
	Dis	trict Dire	t Rates			City	City			City of	City of	Houston	Vari	ous
Fiscal	General	Debt Ser	/ice	– Ha	arris	of	of	Jacinto	Missouri	Southside	West University	Community	Harris	County
Year	Fund	Fund	Total	Co	ounty	Houston	Bellaire	City	City	Place	Place	College	MU	D'S
2015	\$ 1.026700	\$ 0.170	000 \$ 1.19670	0\$0.	417310	\$ 0.631080	\$ 0.393600	\$ 0.799907	\$ 0.565000	\$ 0.337159	\$ 0.361790	\$ 0.106890	\$ 0.143450	\$ 1.400000
2016	1.026700	0.170	000 1.19670	0 0.	419230	0.601120	0.380500	0.783554	0.544680	0.324000	0.331790	0.101942	0.143450	1.290000
2017	1.026700	0.180	000 1.20670	0 0.	416560	0.586420	0.387400	0.783554	0.560100	0.324000	0.316800	0.100263	0.143450	1.250000
2018	1.040000	0.166	700 1.20670	0 0.	418010	0.584210	0.415900	0.783554	0.600000	0.320000	0.316800	0.100263	0.143450	1.250000
2019	1.040000	0.166	700 1.20670	0 0.	418580	0.588310	0.431300	0.783554	0.630000	0.318768	0.316800	0.100263	0.143450	0.845000
2020	0.970000	0.166	700 1.13670	0 0.	407130	0.567920	0.447300	0.783554	0.630000	0.318768	0.309210	0.100263	0.143450	0.785000
2021	0.966400	0.166	700 1.13310	0 0.	391160	0.561840	0.447300	0.774604	0.598035	0.318768	0.294066	0.100263	0.143450	0.750000
2022	0.927700	0.166	700 1.09440	0 0.	376930	0.550830	0.447300	0.773590	0.578035	0.318768	0.278522	0.099092	0.143450	0.680000
2023	0.870500	0.166	700 1.03720	0 0.	343730	0.533640	0.447300	0.655880	0.573750	0.318768	0.277402	0.095569	0.143450	0.650000
2024	0.701600	0.166	700 0.86830	0 0.	350070	0.519190	0.437000	0.596874	0.570825	0.340896	0.260840	0.092231	0.143450	0.605000

SOURCE: Harris County Appraisal District and Missouri City

**NOTE:** The rate reported for Harris County consists of the rates for Harris County, Harris County Flood Control District, Harris County Department of Education, Harris County Port Authority, and the Harris County Hospital District.



#### HOUSTON INDEPENDENT SCHOOL DISTRICT PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)

	Fiscal Year End			ng 2024			Fiscal Ye	ar Endi	ding 2015	
				Percentage of Total					Percentage of Total	
Taxpayer		Assessed <u>Value</u>	<u>Rank</u>	Assessed <u>Value</u>			Assessed <u>Value</u>	<u>Rank</u>	Assessed <u>Value</u>	
Centerpoint Energy Inc.	\$	1,998,283,355	1	0.8706	%	\$	1,246,875,808	1	0.8933	%
Chevron Chemical Company		843,247,726	2	0.3674			1,047,703,331	2	0.7506	
HG Galleria		724,838,884	3	0.3158			475,503,575	9	0.3407	
BSREP 1HC - 4HC		693,724,836	4	0.3022			-		-	
One, Two, and Three Allen Center		691,831,860	5	0.3014			-		-	
GWP (Greenway Plaza)		688,799,498	6	0.3001			-		-	
Four Five Oaks Place		648,035,552	7	0.2823			464,133,747	10	0.3325	
Valero Energy Corp.		638,490,695	8	0.2782			-		-	
Finger FSC		520,096,721	9	0.2266			-		-	
TPG Properties LP		517,448,108	10	0.2254			900,839,125	4	0.6454	
Crescent Real Estate Equities		-		-			917,216,307	3	0.6571	
AT&T/Southwestern Bell		-		-			476,242,744	8	0.3412	
Texas Tower Ltd.		-		-			562,735,621	5	0.4032	
Busycon Properties LLC		-		-			536,989,676	6	0.3847	
1000 Louisiana LP		-	-		_	-	504,063,645	7	0.3611	
	\$	7,964,797,235		3.4701	%	\$	7,132,303,579		5.1098	%

SOURCE: Harris County Appraisal District.

#### HOUSTON INDEPENDENT SCHOOL DISTRICT PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS (UNAUDITED)

	Taxes Levied	Collected wi Fiscal Year of		Collections	Total Collections to Date			
Fiscal Year	for the Fiscal Year	Amount	Percentage of Levy	in Subsequent Years	Amount	Percentage of Levy		
2015	1,626,867,734	1,593,140,114	97.93%	(2,502,310)	1,590,637,804	97.77%		
2016	1,776,902,751	1,738,512,893	97.84%	13,125,726	1,751,638,619	98.58%		
2017	1,938,101,993	1,904,734,976	98.28%	(18,310,014)	1,886,424,962	97.33%		
2018	2,002,012,192	1,963,918,398	98.10%	(9,119,179)	1,954,799,218	97.64%		
2019	2,039,948,464	1,999,695,187	98.03%	(2,093,766)	1,997,601,422	97.92%		
2020	2,048,599,091	1,993,877,549	97.33%	3,637,816	1,997,515,365	97.51%		
2021	2,173,577,655	2,116,422,090	97.37%	(22,010,404)	2,094,411,686	96.36%		
2022	2,140,410,545	2,094,213,784	97.84%	(11,198,383)	2,083,015,401	97.32%		
2023	2,224,027,089	2,160,912,769	97.16%	(21,934,340)	2,160,912,769	97.16%		
2024	1,931,098,418	1,865,340,503	96.59%	-	1,865,340,503	96.59%		

SOURCE: Harris County Tax Assessor

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#### HOUSTON INDEPENDENT SCHOOL DISTRICT SCHEDULE OF DELINQUENT TAXES RECEIVABLE FOR THE FISCAL YEAR ENDED JUNE 30, 2024 (UNAUDITED)

Fiscal	Tax Rat		Assessed Taxable		Fiscal Year	Current		Maintenance					Fiscal Year	Total Taxes Refunded
Year Ended	Maintenance	Debt Service	Value For School Tax Purposes	_	Beginning Balance	 Year Levy		& Operations Collections	_	Debt Service Collections	Entire Year's Adjustments	-	Ending Balance	Under Section 26.1115(c)
2015 and prior	various	various	various	\$	33,000,219	\$ -	\$	836,780	\$	114,293	\$ (17,291,528)	\$	14,757,618	
2016	1.026700	0.170000	152,860,482,797		3,176,985	-		137,939		22,840	(42,140)		2,974,066	
2017	1.026700	0.180000	165,861,644,665		3,931,518	-		289,048		50,676	70,908		3,662,702	
2018	1.040000	0.166700	171,610,628,471		4,859,228	-		268,824		43,089	(27,319)		4,519,996	
2019	1.040000	0.166700	173,923,630,109		5,207,609	-		372,639		59,730	(89,294)		4,685,946	
2020	0.970000	0.166700	185,535,534,086		(7,868,681)	-		116,945		20,098	14,704,251		6,698,527	
2021	0.966400	0.166700	196,631,674,148		11,744,475	-		(1,648,256)		(284,317)	(4,684,934)		8,992,114	
2022	0.927700	0.166700	200,674,561,625		17,909,250	-		(2,962,987)		(532,425)	(9,211,127)		12,193,535	
2023	0.870500	0.166700	218,175,138,362		64,252,196	-		(18,409,027)		(3,525,313)	(62,757,751)		23,428,785	
2024	0.701600	0.166700	229,523,362,674		-	 1,931,098,418		1,507,224,343	-	358,116,160		_	65,757,915	
1000 Total				\$	136,212,799	\$ 1,931,098,418	\$_	1,486,226,248	\$	354,084,831	\$ (79,328,933)	\$_	147,671,205	

8000 Taxes refunded under Section 26.1115, Tax Code, for owners who received for owners who received an exemption as provided by Section 11.42(f), Tax Code

9000 Portion of Row 1000 for Taxes Paid into Tax Increment Zone under Chapter 311, Tax Code \$ 1,518,671

\$\_\_\_\_\_39,286,256\_\_\_\_\$\_\_\_\_9,155,486\_\_\_\_

\$ 48,441,742



#### HOUSTON INDEPENDENT SCHOOL DISTRICT LOCAL EXCESS REVENUE (RECAPTURE) FOR THE LAST EIGHT FISCAL YEARS ENDING JUNE 30

Fiscal Year	Revenue	
2017	\$ 91,544,985	
2018	\$ 168,325,648	
2019	\$ 185,111,161	
2020	\$ 74,910,822 *	
2021	\$ 198,143,888	
2022	\$ 186,526,718	
2023	\$ 275,327,222	
2024	\$ - **	

In fiscal year 2017, Houston ISD began sending "local excess revenue" to the state. The district is considered property rich and is required to send back local tax revenue in excess of entitlement.

Chapter 49 of the Texas Education Code (TEC) makes provisions for certain school districts to share their local tax revenue with other school districts. These provisions are sometimes referred to as "share the wealth", "Robin Hood" or "recapture" because recaptured funds are redistributed by the school finance system.

\* Decrease in local excess revenue payment due to impact of HB3 which revised the formula \*\* No payment required due to tax compression and \$100k homestead exemption This page intentionally left blank



### STATISTICAL SECTION

# 2024 Debt Capacity

FINANCIAL EXCELLENCE Supporting Academic Success

#### HOUSTON INDEPENDENT SCHOOL DISTRICT LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (UNAUDITED)

	_	2024	2023	 2022	2021	2020	2019	2018	2017	2016	2015
Debt Limit	\$	17,607,182,093	\$ 17,782,508,687	\$ 16,356,112,586	\$ 16,026,594,415	\$ 15,122,196,192	\$ 14,175,760,293	\$ 13,987,237,567	\$ 13,518,662,850	\$ 12,458,994,566	11,376,593,266
Total Net Debt Applicable to Limit		1,619,049,503	1,963,860,929	2,262,071,102	2,530,940,430	2,800,313,188	3,044,000,722	3,268,500,408	3,394,612,558	3,075,365,261	2,674,555,713
Legal Debt Margin	\$	15,988,132,590	\$ 15,818,647,758	\$ 14,094,041,484	\$ 13,495,653,985	\$ 12,321,883,004	\$ 11,131,759,571	\$ 10,718,737,159	\$ 10,124,050,292	\$ 9,383,629,305	8,702,037,553
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit		9.20%	11.04%	13.83%	15.79%	18.52%	21.47%	23.37%	25.11%	24.68%	23.51%
Legal Debt Margin Calculation for F	isca	al Year 2024:									
				220 523 362 674							

Assessed Value	\$229,523,362,674
Maximum Tax Rate (1)	\$0.50
Number of Years (2)	40
Maximum Principal	\$ -
Outstanding Principal (3)	\$ 1,619,049,503

#### Notes:

(1) Per Section 45.0031 of the Texas Education Code, the District has to have a projected ability to pay the principal and interest on the bonds from a tax at a rate not to exceed \$0.50 per \$100 valuation.

(2) Per Section 45.001, the Bonds must mature serially or otherwise not more than 40 years from their date.

(3) Outstanding principal of General Obligation and Lease Revenue Bonds net of premiums, accretions for capital appreciation bonds, and funds restricted for payment of principal on the related debt. Net debt applicable to the legal debt margin is equal to net bonded debt.

#### HOUSTON INDEPENDENT SCHOOL DISTRICT RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING TO ASSESSED VALUE AND NET BONDED DEBT PER STUDENT LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year Ended	Gross Bonded Debt (1)	Less Restricted For Debt Service	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value (2)	Net Bonded Debt Per Student (3)	Net Bonded Debt Per Capita (4)
2015	2,771,510,713	96,955,000	2,674,555,713	1.92	12,427	1,851
2016	3,154,354,223	78,988,962	3,075,365,261	2.01	14,262	2,078
2017	3,462,409,946	67,797,388	3,394,612,558	2.05	15,708	2,245
2018	3,320,324,548	51,824,140	3,268,500,408	1.90	15,261	2,137
2019	3,082,881,941	38,881,219	3,044,000,722	1.75	14,511	1,963
2020	2,846,481,269	46,168,081	2,800,313,188	1.51	13,331	1,788
2021	2,584,617,692	53,677,262	2,530,940,430	1.29	12,851	1,611
2022	2,322,132,646	60,061,544	2,262,071,102	1.13	11,624	1,432
2023	2,042,319,272	78,458,343	1,963,860,929	0.90	10,375	1,326
2024	1,721,891,688	102,842,185	1,619,049,503	0.74	8,808	1,093

**Notes:** (1) Includes general obligation bonds as well as lease revenue bonds issued by the Houston Independent School District Public Facility Corporation, a component unit of the District. See Note 2 of the financial statements for additional detail.

(2) See assessed value and actual value of taxable property schedule. Ratio is per \$100 of assessed value.

(3) See student information schedule.

(4) See population of demographic information.



#### HOUSTON INDEPENDENT SCHOOL DISTRICT DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (UNAUDITED)

Taxing Authority	Gross Debt Outstanding	Outstanding as of	Percent Overlapping		Amount Applicable to the District
·	outstanding	43 01	ovenupping	-	to the District
Overlapping :	00 005 000	00/00/04	400.000/	•	00 005 000
Bellaire, City of \$	, ,	06/30/24	100.00%	\$	92,205,000
Fort Bend Co WC&ID #2	134,430,000	06/30/24	2.24%		3,011,232
Harris County	1,994,511,319	06/30/24	35.98%		717,625,172
Harris County Dept of Ed	28,960,000	06/30/24	35.98%		10,419,808
Harris County Flood Control	991,095,000	06/30/24	35.98%		356,595,981
Harris County Hospital District	65,285,000	06/30/24	35.98%		23,489,543
Harris County ID #1	37,805,000	06/30/24	100.00%		37,805,000
Harris County ID #3	1,895,000	06/30/24	100.00%		1,895,000
Harris County MUD #122	790,000	06/30/24	100.00%		790,000
Harris County MUD #148	18,885,000	06/30/24	2.13%		402,251
Harris County MUD #355	2,995,000	06/30/24	100.00%		2,995,000
Harris County MUD #381	15,905,000	06/30/24	27.71%		4,407,276
Harris County MUD #382	9,055,000	06/30/24	1.16%		105,038
Harris County MUD #390	51,640,000	06/30/24	100.00%		51,640,000
Harris County MUD #393	8,340,000	06/30/24	92.01%		7,673,634
Harris County MUD #404	9,770,000	06/30/24	100.00%		9,770,000
Harris County MUD #407	2,925,000	06/30/24	100.00%		2,925,000
Harris County MUD #410	20,335,000	06/30/24	37.31%		7,586,989
Harris County MUD #411	8,270,000	06/30/24	100.00%		8,270,000
Harris County MUD #420	11,850,000	06/30/24	100.00%		11,850,000
Harris County MUD #439	2,705,000	06/30/24	100.00%		2,705,000
Harris County MUD #451	5,095,000	06/30/24	100.00%		5,095,000
Harris County MUD #460	51,390,000	06/30/24	100.00%		51,390,000
Harris County MUD #529	10,240,000	06/30/24	100.00%		10,240,000
Harris County MUD #537	18,415,000	06/30/24	100.00%		18,415,000
Harris County MUD #575	12,685,000	06/30/24	100.00%		12,685,000
Harris County WC&ID #89	43,705,000	06/30/24	100.00%		43,705,000
Harris County WC&ID #96	29,640,000	06/30/24	0.79%		234,156
Harris County WC&ID (Fondren Road)	1,235,000	06/30/24	100.00%		1,235,000
Houston, Community College	422,215,000	06/30/24	87.73%		370,409,220
Houston, City of	2,967,085,000	06/30/24	67.80%		2,011,683,630
Lower Kirby Pearland Mgmt District	33,210,000	06/30/24	100.00%		33,210,000
Missouri City, City of	175,555,000	06/30/24	5.54%		9,725,747
Pearland, City of	434,965,000	06/30/24	4.23%		18,399,020
Piney Point Village, City of	1,700,000	06/30/24	4.79%		81,430
Port of Houston Authority	426,134,397	06/30/24	35.98%		153,323,156
San Jacinto CCD	520,862,492	06/30/24	1.42%		7,396,247
Southside Place, City of	11,525,000	06/30/24	100.00%		11,525,000
Southwest Harris Co. MUD #1	615,000	06/30/24	100.00%		615,000
West University Place, City of	75,755,000	06/30/24	100.00%		75,755,000
SUBTOTAL OVERLAPPING DEBT				-	4,189,289,530
Direct :					
Houston Independent School District				_	1,831,582,713
TOTAL DIRECT AND OVERLAPPIN	G DEBT			\$_	6,020,872,243

**Notes:** Information furnished by Texas Municipal Advisory Council, except for the net debt of the Houston Independent School District.

The percentage of overlapping debt is estimated using property market values. Percentages were estimated by determining the portion of the overlapping taxing authority's market value contained within the District's boundaries and dividing it by the overlapping taxing authority's total market value.

Net debt for the Houston Independent School District includes the following:

Bonds	\$ 1,637,505,000
Notes	143,210,000
PFC debt	32,840,000
Leases payable	12,170,118
Subscriptions payable	5,857,595
	\$ 1,831,582,713

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

		G	overnmental Activ	vities				Ratio of		Total
Fiscal Year Ended	General Obligation Bonds	Lease Revenue Bonds	Contractual Obligations	Notes Payable	Leases and Subscriptions	Business-Type Activities Subscriptions	Total Primary Government	Debt to Assessed Value (1)	Debt Per Student (2)	Debt Per Capita (3)
2015	\$ 2,564,919,056	\$ 206,591,656	\$ 17,468,401	\$ 45,360,000	\$ 31,008,613	\$-	\$ 2,865,347,726	2.05	13,313	1,983
2016	2,961,137,471	193,216,752	8,387,221	40,360,000	29,416,353	-	3,232,517,797	2.11	14,991	2,184
2017	3,298,533,887	163,876,059	5,657,240	35,360,000	16,742,354	-	3,520,169,540	2.12	16,289	2,328
2018	3,180,310,237	140,014,311	2,809,325	229,569,460	24,223,370	-	3,576,926,703	2.08	16,701	2,339
2019	2,967,014,762	115,867,179	1,400,000	216,382,946	13,598,328	-	3,314,263,215	1.91	15,799	2,137
2020	2,759,294,436	87,186,833	-	199,103,994	52,603,995	-	3,098,189,258	1.69	14,749	1,979
2021	2,523,988,537	60,629,154	-	180,194,920	36,340,506	-	2,801,153,117	1.42	14,223	1,783
2022	2,272,875,574	49,257,072	-	171,098,025	40,734,466	-	2,533,965,138	1.26	13,021	1,605
2023	1,999,739,076	42,580,194	-	161,908,375	39,353,541	7,405,973	2,250,987,159	1.12	11,567	1,425
2024	1,637,505,000	32,840,000	-	143,210,000	18,027,713	4,989,102	1,836,571,815	0.92	9,437	1,163

Notes: (1) See assessed value and actual value of taxable property schedule. Ratio is per \$100 of assessed value.

(2) See student information schedule.

(3) See population of demographic information schedule.



## STATISTICAL SECTION

# 2024 Demographic *and* Economic Capacity

FINANCIAL EXCELLENCE Supporting Academic Success

#### HOUSTON INDEPENDENT SCHOOL DISTRICT **DEMOGRAPHIC INFORMATION** LAST TEN CALENDAR YEARS (UNAUDITED)

Fiscal Year	Population	Average Daily Attendance	Weighted Average Daily Attendance	Unemployment Rate	Residential Units	Total Assessed Value of Residential Units	Average Assessed Value of Residential Units
2015	1,445,277	188,957	267,813.25	4.20	332,960	56,700,980,749	170,294
2016	1,480,107	193,965	268,703.78	5.80	335,533	63,143,658,828	188,189
2017	1,512,221	194,935	265,900.08	5.30	338,185	69,142,683,603	204,452
2018	1,529,513	194,049	269,020.82	4.60	339,806	73,027,017,795	214,908
2019	1,550,689	187,105	268,504.14	3.20	343,065	74,460,981,034	217,046
2020	1,565,856	173,665	253,297.70	9.90	345,454	80,110,954,207	231,900
2021	1,570,773	177,716	253,554.47	7.40	348,274	83,812,170,063	240,650
2022	1,579,113	174,359	246,358.50	4.80	351,432	88,804,509,136	252,693
2023	1,481,171	167,391	239,507.08	4.50	354,889	94,776,454,140	267,059
2024	1,497,738	163,594	237,889.66	4.80	358,839	93,650,224,241	260,981

- NOTES: Population data for the district boundaries is from US Census Bureau, Small Area Income and Poverty Program (SAIPE).
  - Average Daily Attendance and Weighted Average Daily Attendance obtained from PEIMS (Public Education Information Management System)
  - Unemployment rate for the City of Houston, as reported by the US Bureau of Labor Statistics
  - Residential Unit data obtained from the Harris County Appraisal District Certified Values Only (Single Family and Mobile Homes)



#### HOUSTON INDEPENDENT SCHOOL DISTRICT PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO (UNAUDITED)

	Fiscal Year Ending 2024			Fiscal Year Ending 2015			
Employer	Employees	<u>Rank</u>	Percentage of Total <u>Employment</u>			Percentage of Total Employment	
Memorial Hermann Health System	19,500	1	0.5687 %	20,055	4	0.6750 %	
Continental Airlines, Inc	16,000	2	0.4666	-		-	
UT MD Anderson Cancer Center	15,000	3	0.4374	20,357	3	0.6851	
Shell Oil Co.	13,000	4	0.3791	12,050	10	0.4056	
Exxon Mobil Corp	13,000	5	0.3791	12,814	8	0.4313	
Kroger Co	12,000	6	0.3500	15,216	6	0.5121	
National Oilwell Varco	10,000	7	0.2916	-		-	
Houston Methodist	9,991	8	0.2914	16,961	5	0.5708	
UT Medical at Galveston	9,318	9	0.2717	-		-	
Baylor College of Medicine	9,232	10	0.2692	-		-	
H-E-B	-		-	21,471	2	0.7226	
McDonald's Corp.	-		-	-		-	
United Airlines	-		-	15,108	7	0.5085	
Schlumberger	-		-	12,207	9	0.4108	
Wal-Mart Stores	-		-	32,000	1	1.0770	
Total	127,041	: :	3.7049 %	178,239	-	5.9988 %	

Sources: Fiscal year 2024 data was obtained from Kress Employment Screening. Fiscal year 2015 data was obtained from the Houston Chronicle.

**Notes:** Pecentage of total employment was calculated using total non-agricultural employment for the Houston-Sugarland-Baytown MSA and was obtained directly from the U.S. Bureau of Economic Statistics via DATAbook Houston.

These lists exclude employment numbers for Houston ISD and the City of Houston



### STATISTICAL SECTION

# 2024 Operating Information

FINANCIAL EXCELLENCE Supporting Academic Success

#### HOUSTON INDEPENDENT SCHOOL DISTRICT DISTRICT EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS (UNAUDITED)

		Employees as of June 30									
		<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
11	Instruction	12,603	11,656	11,226	11,769	12,211	11,919	12,539	13,564	13,763	13,502
12	Instructional resources and media services	79	200	68	75	88	109	96	74	68	78
13	Instructional staff development	160	395	373	493	456	479	356	351	390	360
14	Curriculum development	-	-	-	-	-	-	-	-	65	73
21	Instructional leadership	628	316	324	326	306	272	253	242	236	238
23	School leadership	2,265	2,287	2,216	2,152	2,273	2,182	2,318	2,347	2,520	2,391
31	Guidance, counseling, and evaluation services	649	939	802	779	734	670	631	560	550	472
32	Social work services	55	394	361	301	220	175	45	-	57	53
33	Health services	221	271	246	259	250	293	286	293	285	295
34	Student transportation services	864	899	953	995	1,108	1,076	1,195	1,332	1,383	1,294
35	Nutrition service	1,393	1,608	1,488	1,498	1,823	1,824	1,922	1,964	1,861	1,909
36	Co-curricular/extracurricular activities	103	99	92	84	99	96	98	253	80	73
41	General administration	471	561	459	449	436	385	320	384	426	422
51	Plant maintenance and operations	1,535	2,115	2,172	1,871	1,814	1,785	1,833	1,975	1,954	2,031
52	Security and monitoring services	750	797	776	775	787	796	838	883	842	826
53	Data processing services	281	400	379	361	320	327	298	328	328	296
61	Community services	94	149	133	158	179	128	105	107	134	111
81	Facilities acquisition and construction	5	12	13	17	18	70	82	67	60	74
Total		22,156	23,098	22,081	22,362	23,122	22,586	23,215	24,724	25,001	24,496

#### **Source:** District records

**Note:** Count includes both FTE and hourly employees (excluding hourly employees where the position is not their primary job) and excludes subsitutes.

#### HOUSTON INDEPENDENT SCHOOL DISTRICT STUDENT INFORMATION - GENERAL LAST TEN CALENDAR YEARS (UNAUDITED)

Calendar Year	Enrollment	Teacher Count	Student / Teacher Ratio	State Student / Teacher Ratio	Operating Expenditures	Cost Per Pupil	Percentage of Students Eligible for Free or Reduced-Price Meals
2015	215,225	11,679	18.4	15.2	1,794,759,572	8,339	77.60%
2016	215,627	12,010	18.0	15.2	1,909,369,634	8,855	75.39%
2017	216,106	12,062	18.7	15.1	1,993,593,224	9,225	81.20%
2018	214,175	12,368	17.3	15.1	2,354,485,916	10,978	89.90%
2019	209,772	11,569	18.1	15.1	2,312,607,490	11,024	97.10%
2020	210,061	11,856	18.0	15.1	2,432,515,360	11,580	97.71%
2021	196,943	11,866	16.6	14.5	2,508,647,952	12,738	96.90%
2022	194,607	11,192	17.4	14.6	2,760,175,438	14,183	98.70%
2023	189,934	11,143	17.0	14.8	3,061,729,773	16,120	90.00%
2024	184,109	11,907	15.5	N/A	2,865,717,426	15,565	79.55%

Sources: TAPR (Texas Academic Performance Report) PEIMS (Public Education Information Management System)

**NOTES:** Operating Expenditures are total governmental expenditures less debt service and capital outlay.

State Student/Teacher Ratio was not available at time of printing.



### HOUSTON INDEPENDENT SCHOOL DISTRICT TEACHER INFORMATION - GENERAL LAST TEN FISCAL YEARS (UNAUDITED)

Eleccit.	Avera	ge Beginning Sala	ry		Average Salary		
Fiscal Year	HISD	Region	State	HISD	Region	State	
2015	48,949	48,275	44,540	53,698	54,157	50,715	
2016	51,051	49,117	45,507	55,431	55,580	51,891	
2017	50,541	50,173	46,199	53,471	55,992	52,525	
2018	48,539	52,725	47,667	54,538	57,076	53,334	
2019	47,385	51,122	47,218	54,125	57,707	54,122	
2020	47,742	53,229	49,868	56,340	60,292	57,091	
2021	49,883	54,636	50,849	56,664	60,798	57,641	
2022	50,771	53,963	51,054	59,161	62,589	58,887	
2023	54,587	58,169	53,300	64,954	64,502	60,717	
2024	50,290	58,169	N/A	68,431	66,411	62,975	

Sources: 2015-2023 TAPR (Texas Academic Performance Report) 2024 PEIMS (Public Education Information Management System)

Note:State information for 2024 was not available at time of printing.Certain prior year amounts have been updated based on updated data from PEIMS and TAPR.

### HOUSTON INDEPENDENT SCHOOL DISTRICT TEACHER SALARY INFORMATION - EDUCATION LAST TEN CALENDAR YEARS (UNAUDITED)

	В	achelor's Degree		Γ	Aaster's Degree			Doctorate	
Fiscal			Teacher			Teacher			Teacher
Year	Minimum	Maximum	Count	Minimum	Maximum	Count	Minimum	Maximum	Count
2015	49,100	69,956	7,897.2	49,100	69,956	3,206.6	49,100	69,956	184.3
2016	51,500	71,500	8,080.7	51,500	71,500	3,112.4	51,500	71,500	199.9
2017	51,500	71,500	7,744.5	51,500	71,500	2,920.7	51,500	71,500	171.9
2018	52,530	74,360	7,203.3	52,530	74,360	2,631.1	52,530	74,360	148.3
2019	52,530	74,360	8,124.7	52,530	74,360	2,645.0	52,530	74,360	163.2
2020	54,369	80,309	7,921.0	54,369	80,309	2,522.0	54,369	80,309	175.2
2021	56,869	84,309	7,882.5	56,869	84,309	2,497.1	56,869	84,309	174.6
2022	56,869	84,309	8,205.6	56,869	84,309	2,374.4	56,869	84,309	165.1
2023	61,500	87,500	7,471.1	61,500	87,500	2,385.7	61,500	87,500	164.4
2024	61,500	87,500	8,039.8	61,500	87,500	2,424.9	61,500	87,500	171.8

**Sources:** Teacher Count information obtained from PEIMS (Public Education Information Management System) Teacher Salary information obtained from HISD Compensation Manual



				scal Year				•••		
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Elementary										
Alcott (1953)										
Square feet	59,400	59,400	59,400	59,400	59,400	60,936	60,936	60,497	60,497	60,497
Capacity	594	594	594	771	771	771	771	771	774	774
Enrollment	224	202	131	198	237	237	267	299	326	322
Almeda (2011)										
Square feet	86,044	86,044	86,044	86,044	86,044	86,044	86,044	86,073	86,073	86,073
Capacity	729	729	729	783	783	783	783	783	752	752
Enrollment	828	799	759	819	838	849	856	845	827	857
Anderson (1959)										
Square feet	65,917	65,917	65,917	68,221	68,221	72,829	72,829	76,110	76,110	76,110
Capacity	867	867	867	1,105	1,039	1,039	1,039	1,039	1,039	1039
Enrollment	595	645	532	713	772	758	807	833	812	672
Arabic Immersion (2015)										
Square feet	103,392	103,392	103,392	103,392	103,392	36,632	36,632	36,632	34,570	N/A
Capacity	572	572	572	844	327	327	364	364	358	N/A
Enrollment	590	525	509	463	392	329	273	190	127	N/A
Ashford (1971)										
Square feet	86,063	86,063	86,063	86,083	86,083	86,083	86,083	86,083	83,294	83,294
Capacity	606	606	606	691	691	691	691	691	690	690
Enrollment	574	517	480	554	625	641	746	659	546	539
Askew (1977/2018)										
Square feet	110,830	110,830	110,830	109,269	109,269	109,269	58,167	48,951	48,951	67,383
Capacity	855	855	855	991	1,134	1,134	991	991	856	856
Enrollment	884	874	781	833	928	931	902	911	908	968
Atherton (1927/2013)										
Square feet	86,000	86,000	86,000	89,072	89,072	89,072	89,072	85,900	85,900	85,900
Capacity	665	665	665	703	690	690	615	615	669	669
Enrollment	467	450	364	487	574	591	584	577	589	568
Barrick (1949)										
Square feet	51,493	51,493	51,493	53,797	53,797	59,173	59,173	57,857	57,857	57,857
Capacity	719	719	719	883	817	817	817	817	806	806
Enrollment	466	484	455	562	630	652	703	705	715	695
Bastian (2005)	100		100	002		002				
Square feet	107,952	107,952	107,952	107,952	107,952	107,952	107,952	107,952	105,276	105,276
Capacity	938	938	938	972	972	972	972	972	962	962
Enrollment	691	682	683	614	666	656	696	643	635	688
Bell (1978)	001	002	000	014	000	000	000	040	000	000
Square feet	56,373	56,373	56,373	70,197	70,197	71,733	71,733	56,373	55,279	70,639
Capacity	997	997	997	986	986	986	967	967	773	70,038
Enrollment	554	544	485	602	695	714	752	759	763	819
Bellfort ECC (1960)	554	544	400	002	035	/ 14	152	155	700	018
Square feet	44,560	44,560	44,560	44,560	44,560	44,560	44,560	11 660	43,583	43,583
•		,				,		44,560		,
Capacity	379	379	379	373	373	373	373	373	376	376
Enrollment	302	328	347	334	365	350	365	343	372	374
Benavidez (1962)	70 700	70 700	70 700	00.005	00.005	04.000	04.000	00 700	00 700	00 70
Square feet	76,729	76,729	76,729	93,625	93,625	94,393	94,393	93,786	93,786	93,786
Capacity	1,116	1,116	1,116	1,665	1,181	1,181	1,181	1,181	1,182	1182
Enrollment	839	933	829	924	1,064	1,059	1,031	1,127	1,128	1072



		<b>.</b>		scal Year						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Benbrook (1968)										
Square feet	37,786	37,786	37,786	42,394	42,394	48,538	48,538	44,595	44,595	44,595
Capacity	645	645	645	862	636	636	598	598	573	573
Enrollment	470	454	453	494	553	590	614	620	600	613
Berry (2012)										
Square feet	87,137	87,137	87,137	87,137	87,137	87,137	87,137	87,137	85,988	85,988
Capacity	829	829	829	819	819	819	819	819	806	806
Enrollment	769	801	741	767	825	799	824	836	808	809
Blackshear (1916)										
Square feet	57,274	57,274	57,274	57,814	57,274	57,274	57,274	96,976	96,976	96,976
Capacity	550	550	550	778	778	778	778	778	711	711
Enrollment	297	308	255	326	399	412	485	520	519	531
Bonham (1962)										
Square feet	41,485	41,485	41,485	73,741	73,741	78,349	78,349	83,201	83,201	83,201
Capacity	1,189	1,189	1,189	2,221	1,335	1,335	1,297	1,297	1,236	1236
Enrollment	1,012	943	1,055	865	963	944	988	1,049	1,140	1091
Bonner (1948)										
Square feet	82,395	82,395	82,395	96,219	96,219	95,451	95,451	102,316	102,316	102,316
Capacity	994	994	994	1,436	1,021	1,021	1,040	1,040	982	982
Enrollment	605	616	587	683	772	799	860	955	1,001	989
Braeburn (2020)										
Square feet	117,250	117,250	117,250	110,000	59,668	81,172	81,172	84,218	84,218	84,218
Capacity	927	927	927	1,468	1,116	1,116	1,116	1,116	1,075	1075
Enrollment	895	825	751	759	602	644	770	930	902	870
Briargrove (2008)										
Square feet	104,233	104,233	104,233	104,233	102,025	102,025	102,025	103,585	103,585	103,585
Capacity	813	813	813	823	823	823	823	823	788	815
Enrollment	893	845	751	808	899	911	917	837	869	838
Briarmeadow (2001)										
Square feet	95,415	95,415	95,415	95,415	122,759	122,759	122,759	136,689	136,689	136,689
Capacity	710	710	710	725	621	621	621	621	606	606
Enrollment	552	576	544	566	608	575	594	595	594	595
Briscoe (1928)										
Square feet	56,305	56,305	56,305	56,305	56,305	56,305	56,305	56,305	53,829	53,829
Capacity	548	548	548	655	655	655	655	655	690	690
Enrollment	225	200	181	233	271	269	330	381	385	381
Brookline (1952)										
Square feet	55,586	55,586	55,586	67,874	67,874	87,074	87,074	121,979	121,979	121,979
Capacity	1,053	1,053	1,053	1,692	1,396	1,396	1,340	1,340	1,290	1290
Enrollment	648	734	664	777	874	907	922	962	962	955
Browning (1927)										
Square feet	40,735	40,735	40,735	49,951	49,951	52,255	52,255	52,570	52,570	52,570
Capacity	634	634	634	917	653	653	653	653	585	585
Enrollment	414	427	388	429	521	486	541	557	559	556
Bruce (2005)		141	000	TLU	521	-00	1 - 0	007	009	000
Square feet	82,648	82,648	82,648	82,648	82,648	82,648	82,648	82,648	80,916	80,916
Capacity	742	62,046 742	02,040 742	82,048 739	82,048 739	82,048 739	02,040 739	02,040 739	732	732
Enrollment	305	298	258	393	432	139	739 516	159	152	627



0004	0000			0000	0040	0040	0047	0040	004-
2024	2023	2022	2021	2020	2019	2018	2017	2016	<u>2015</u>
					~~ ~~~		o	o <del></del>	
									81,647
									985
746	784	777	853	916	905	904	943	856	860
									76,801
	689	689					780		836
367	388	365	417	439	473	497	511	501	521
72,128	72,128	72,128	72,128	72,128	72,128	72,128	72,128	71,372	71,372
570	570	570	678	678	678	678	678	690	690
215	244	226	292	364	421	471	436	484	506
73,961	73,961	73,961	79,337	79,337	80,105	80,105	87,803	87,803	87,803
820	511	820	1,046	892	892	892	892	878	878
706	422	727	809	870	869	899	837	833	860
44,067	44,067	44,067	56,355	56,355	64,803	64,803	60,205	60,205	60,205
511	511	511	1,135	1,120	1,120	783	783	806	1128
385	422	400	458	510	517	524	538	575	617
77,428	77,428	77,428	79,732	46,371	48,675	48,675	80,281	80,281	80,281
661	661	661	919	853	853	853	853	857	857
346	360	343	450	526	505	549	585	610	613
59,416	59,416	59,416	62,488	48,194	54,338	54,338	58,946	58,946	58,946
613	613	613	465	465	465	577	577	555	555
353	342	356	367	422	404	451	417	451	501
88,968	88,968	88,968	82,698	82,698	91,146	91,146	82,698	46,502	46,502
678	678	678	750	934	934	692	692	731	731
743	737	604	715	783	773	760	725	667	707
121.370	121.370	121.370	121.370	121.370	121.370	121.370	121.370	89.049	89,049
		,							815
									712
				• • •					
85 504	85 504	85 504	85 504	84 504	84 504	84 504	84 504	83 409	83,409
			,						690
									745
000	000	101	001	000	1 10			100	7.10
52 010	52 010	52 010	71 078	71 078	78 122	78 122	76 904	76 904	76,904
								,	10,304
									983
102		701	190	000	007	921	911	942	903
70 005	72 005	72 005	05 500	05 500	04 047	04 047	05 500	05 500	05 500
		,	,					,	85,508
841	841	841	1,414	1,025	1,025	1,062	1,062	1,170	1170
	570 215 73,961 820 706 44,067 511 385 77,428 661 346 613 353 88,968 678	74,753         74,753           905         905           746         784           77,339         77,339           689         689           367         388           72,128         72,128           570         215           244         73,961           73,961         73,961           820         511           706         422           44,067         44,067           511         511           385         422           77,428         77,428           661         661           346         360           59,416         613           613         613           353         342           88,968         88,968           678         678           737         121,370           727         727           474         483           85,504         85,504           708         559           52,010         52,010           816         762           777         727           474         483           85,504<	20242023202274,75374,75374,75390590590574678477777,33977,33977,33968968968936738836572,12872,12872,12857057057021524422673,96173,96173,96182051182070642272744,06744,06744,06751151151138542240077,42877,42877,42866166166134636034359,41659,41659,41661361361335334235688,96888,96888,96867867867867867867874748339985,50485,50485,50481681676277770173,29573,29573,295	- $  -$ 74,75374,75377,8259059059051,12874678477785377,33977,33977,33977,33968968968978036738836541772,12872,12872,12872,12857057057067821524422629273,96173,96173,96179,3378205118201,04670642272780944,06744,06744,06756,3555115115111,13538542240045877,42877,42877,42879,73266166166191934636034345059,41659,41659,41662,48861361361346535334235636788,96888,96888,96882,698678678678750743737604715121,370121,370121,37072772772785355945763152,01052,01071,97870870876277770179,29573,29585,584	2024         2023         2022         2021         2020           74,753         74,753         74,753         77,825         77,825           905         905         905         1,128         1,059           746         784         777         853         916           77,339         77,339         77,339         77,339         77,339           689         689         689         780         780           367         388         365         417         439           72,128         72,128         72,128         72,128         72,128           570         570         570         678         678           215         244         226         292         364           73,961         73,961         73,961         79,337         79,337           820         511         820         1,046         892           706         422         727         809         870           44,067         44,067         44,067         56,355         56,355           511         511         511         1,135         1,120           385         422         400         458	2024 $2023$ $2022$ $2021$ $2020$ $2019$ $74,753$ $74,753$ $74,753$ $77,725$ $77,825$ $77,825$ $82,433$ $905$ $905$ $905$ $1,128$ $1,059$ $1,059$ $746$ $784$ $777$ $853$ $916$ $905$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $570$ $570$ $678$ $678$ $678$ $215$ $244$ $226$ $292$ $364$ $421$ $73,961$ $73,961$ $73,961$ $79,337$ $79,337$ $80,105$ $820$ $511$ $820$ $10,46$ $892$ $892$ $706$ $422$ $727$ $809$ $870$ $869$ $44,067$ $44,067$ $44,067$ $56,355$ $56,355$ $64,803$ $511$ $511$ $511$ $1,120$ $1,120$ $385$ $422$ $400$ $458$ $510$ $517$ $77,428$ $77,428$ $77,428$ $79,732$ $46,371$ $48,675$ $661$ $661$ $661$ $919$ $853$ $853$ $346$ $360$ $343$ $450$ $526$ $505$ $59,416$ $59,416$ $59,416$ $62,488$ $48,194$ $54,338$ $613$ $613$ $613$ $465$ $465$ $455$ $353$ $342$	2024         2023         2022         2021         2020         2019         2018           74,753         74,753         74,753         77,825         77,825         82,433         82,433           905         905         905         1,128         1,059         1,059         1,040           746         784         777         853         916         905         904           77,339         77,339         77,339         77,339         77,339         77,339         77,339           689         689         689         780         780         780         780           367         388         365         417         439         473         497           72,128	2024 $2023$ $2022$ $2021$ $2020$ $2019$ $2018$ $2017$ 74,75374,75374,75377,82577,82582,43382,43381,6479059059051,1281,0591,0591,0401,04074678477785391690590494377,33977,33977,33977,33977,33977,33977,33977,33968968968978078078078078036738836541743947349751172,12872,12872,12872,12872,12872,12872,12857057057067867867867867368989289289289270642272780987086989983744,06744,06744,06756,35556,35564,80364,80360,2055115115111,1201,12078378338542240045851051752453877,42877,42877,42879,73246,37148,67548,67580,28166166191985385385385334636034345052650554958559,41659,41659,41662,48848,19454,33854,33858,946613613613	2024 $2023$ $2022$ $2021$ $2020$ $2019$ $2018$ $2017$ $2016$ $74,753$ $74,753$ $74,753$ $77,825$ $77,825$ $82,433$ $82,433$ $81,647$ $81,647$ $905$ $905$ $905$ $1,128$ $1,059$ $1,040$ $1,040$ $985$ $77,639$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $77,339$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $72,128$ $71,372$ $570$ $570$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $678$ $73,961$ $73,961$ $73,961$ $73,937$ $80,105$ $80,105$ $87,803$ $87,803$ $820$ $511$ $820$ $1,046$ $892$ $892$ $892$ $892$ $873$ $706$ $422$ $727$ $809$ $870$ $869$ $899$ $837$ $833$ $44,067$ $44,067$ $56,355$ $56,355$ $64,803$ $64,803$ $60,205$ $60,205$ $511$ $511$ $511$ $1,135$ $1,120$ $1,120$ $783$ $783$ $806$ $385$ $422$



				scal Year						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>201</u>
Crockett (1980/2011)										
Square feet	59,744	59,744	59,744	59,744	59,744	59,744	59,744	63,783	63,783	63,78
Capacity	557	557	557	582	582	582	582	582	573	57
Enrollment	550	543	524	556	562	572	563	543	500	48
Cunningham (2012)										
Square feet	88,687	88,687	88,687	88,687	88,687	88,687	88,687	88,687	84,500	84,50
Capacity	745	745	745	783	783	783	783	783	716	71
Enrollment	568	573	513	589	697	710	722	732	724	75
Daily (2007)										
Square feet	86,044	86,044	86,044	82,572	82,572	82,572	82,572	82,572	82,572	82,57
Capacity	708	708	708	1,181	729	729	729	729	699	69
Enrollment	813	822	752	715	800	789	828	751	733	70
Davila (1990)										
Square feet	79,231	79,231	79,231	79,231	79,231	79,231	79,231	80,396	80,396	80,39
Capacity	749	749	749	866	866	866	866	866	878	87
Enrollment	412	405	356	391	441	409	401	417	454	46
DeChaumes (1956)										
Square feet	86,847	86,847	86,847	86,847	86,847	86,847	86,847	86,847	84,650	84,65
Capacity	822	822	822	765	765	765	765	765	752	71
Enrollment	694	695	686	745	835	838	834	841	834	82
DeZavala (1928)										
Square feet	69,969	69,969	69,969	65,505	65,505	67,041	67,041	64,141	64,141	64,14
Capacity	647	647	647	901	857	857	857	857	898	89
Enrollment	232	381	366	528	576	538	586	605	564	54
DeAnda (2011)										
Square feet	90,904	90,904	90,904	90,904	90,904	90,904	90,904	90,904	85,450	85,45
Capacity	728	728	728	767	767	767	767	767	734	85
Enrollment	647	620	612	578	666	690	674	724	719	78
Dogan (1949)										
Square feet	93,136	93,136	93,136	93,136	93,136	93,136	93,136	93,136	87,500	87,50
Capacity	665	665	665	725	725	725	725	725	732	73
Enrollment	453	509	405	530	614	578	618	630	681	64
Durham (1967)										
Square feet	45,343	45,343	45,343	46,111	46,111	49,951	49,951	70,003	70,003	70,00
Capacity	537	537	537	726	616	616	616	616	609	60
Enrollment	583	568	557	554	611	567	558	590	591	55
Durkee (1954)										
Square feet	59,479	59,479	59,479	62,319	62,319	64,623	64,623	72,334	72,334	72,33
Capacity	666	666	666	1,069	847	847	959	959	931	93
Enrollment	452	469	445	483	555	611	591	653	713	71
Eliot (1926) / EL DAEP										
Square feet	79,754	79,754	79,754	79,754	79,754	79,754	79,754	86,834	86,834	86,83
Capacity	984	984	984	735	735	735	735	735	734	73
Enrollment	511	529	543	576	599	599	583	608	627	59
Elmore (2000)*	011	020	010	010	000	000		500	521	00
Square feet	123,225	123,225	123,225	123,225	123,225	123,225	123,225	124,800	124,800	124,80
Capacity	693	693	693	718	718	718	718	718	124,800 681	124,80 78
Enrollment	515	520	693 457	615	678	623	633	656	671	10



	2004	2022		scal Year	2022	2040	0040	2047	0040	004-
EL. 1 (1004)	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Elrod (1964)	00.444	00.444	00.444	54.004	54.004	00.045	00.045	00 450	00 450	00.450
Square feet	39,441	39,441	39,441	54,801	54,801	60,945	60,945	66,456	66,456	66,456
Capacity	836	836	836	1,354	1,008	1,008	914	914	842	842
Enrollment	708	693	633	701	769	751	776	742	695	697
Emerson (1963)										
Square feet	83,569	83,569	83,569	83,569	79,754	79,754	79,754	79,754	65,364	65,364
Capacity	849	849	849	856	856	856	856	856	860	774
Enrollment	1,043	986	958	917	939	907	956	919	919	955
Farias ECC (2005)										
Square feet	40,155	40,155	40,155	38,885	38,885	38,885	38,885	39,885	39,885	39,885
Capacity	418	418	418	374	374	374	374	374	418	418
Enrollment	370	366	716	333	411	414	414	408	368	368
Field (1928)										
Square feet	52,073	52,073	52,073	52,841	52,841	56,681	56,681	54,809	54,809	54,809
Capacity	676	676	676	732	728	728	710	710	732	732
Enrollment	464	442	431	430	434	452	490	508	516	476
Foerster (1969)										
Square feet	49,920	49,920	49,920	59,136	59,136	66,816	66,816	67,013	67,013	67,013
Capacity	854	854	854	1,196	932	932	932	932	898	898
Enrollment	553	650	532	644	784	721	715	672	669	758
Fondren (1960)										
Square feet	23,766	23,766	23,766	31,446	31,446	39,126	39,126	40,001	40,001	40,001
Capacity	413	413	413	793	592	592	573	573	647	647
Enrollment	341	320	269	317	318	321	366	402	420	423
Fonwood ECC (2017)*										
Square feet	85,158	85,158	85,158	89,147	89,147	89,147	89,147	89,147	75,900	75,900
Capacity	583	583	583	617	617	617	617	617	609	609
Enrollment	413	434	405	349	523	538	561	520	465	419
Foster (1949)										
Square feet	87,704	87,704	87,704	87,704	87,704	87,704	87,704	87,704	79,998	79,998
Capacity	687	687	687	729	729	729	729	729	753	753
Enrollment	378	358	291	354	417	422	426	419	432	435
Franklin (1948)										
Square feet	64,126	64,126	64,126	64,894	64,894	68,734	68,734	64,274	64,274	64,274
Capacity	630	630	630	746	761	761	724	724	770	982
Enrollment	232	299	259	325	398	443	423	441	440	445
Frost (2012)										
Square feet	87,054	87,054	87,054	87,054	87,054	87,054	87,054	87,054	89,277	89,277
Capacity	729	729	729	766	766	766	766	766	716	716
Enrollment	431	504	354	526	608	598	652	630	623	647
Gallegos (1992)										
Square feet	73,958	73,958	73,958	73,958	73,958	75,494	75,494	73,958	73,925	73,925
Capacity	704	704	704	798	798	798	798	798	836	836
Enrollment	364	336	354	322	353	363	380	422	481	502
Garcia (1992)	то	000	504	522	500	000	000	766		0.02
Square feet	78,664	78,664	78,664	78,664	78,664	83,272	83,272	111,056	111,056	111,056
Capacity	78,664 806	78,004 806	78,004 806	78,004 872	78,004 872	872 872	872 872	872	836	836
	000	000	000	012	012	012	012	012	000	030



	2024	2022		scal Year	2022	2040	2040	2047	2040	2045
Oradan Orla Mada (144	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Garden Oaks Montessori (19	,	101 000	404.000	400.050	400.050	100.050	444 740	44.000	44.000	44.000
Square feet	104,800	104,800	104,800	103,958	103,958	103,958	114,710	41,306	41,306	41,306
Capacity	961	961	961	638	756	756	638	638	645	645
Enrollment	777	790	759	816	840	850	804	799	768	693
Garden Villas (1931)			~~ ~~ ~	~~~~	~~~~			~~ -~~	~~ -~~	~~ -~~
Square feet	68,135	58,569	68,135	88,871	88,871	85,799	85,799	93,762	93,762	93,762
Capacity	812	812	812	1,662	1,105	1,105	1,068	1,068	899	899
Enrollment	372	374	356	505	582	674	778	833	892	847
Golfcrest (1949)	50 500	50 500	50 500	00.040	00.040	70 404	70 404	74 475	74 475	74 475
Square feet	58,569	58,569	58,569	66,249	66,249	73,161	73,161	71,475	71,475	71,475
Capacity	816	816	816	894	894	894	838	838	877	877
Enrollment	432	442	391	471	592	653	653	730	787	766
Gregg (2012)									o / =o /	o / =o /
Square feet	84,908	84,908	84,908	84,908	84,908	94,892	94,892	84,908	84,704	84,704
Capacity	771	771	771	748	991	991	748	748	716	716
Enrollment	377	357	332	388	457	539	567	577	606	575
Gregory-Lincoln (2007)										
Square feet	114,786	114,786	114,786	114,786	114,786	125,538	125,538	158,561	158,561	158,561
Capacity	1,004	1,004	1,004	947	1,221	1,221	947	947	938	938
Enrollment	495	587	540	679	717	720	733	687	732	646
Grissom (1966)										
Square feet	49,853	49,853	49,853	56,765	56,765	72,893	72,893	68,683	68,683	68,683
Capacity	626	626	626	1,128	1,042	1,042	930	930	877	877
Enrollment	487	482	438	511	504	516	559	535	563	586
Gross (2001)	o / <b>-</b> 00					/	/			
Square feet	64,799	64,799	64,799	71,711	71,711	75,551	75,551	73,277	73,277	73,277
Capacity	811	811	811	1,030	832	832	832	832	806	806
Enrollment	427	486	409	550	625	641	652	640	644	737
Halpin ECC (1929)	~~~~	~~ ~ ~ ~	~~~~							
Square feet	38,948	38,948	38,948	40,484	40,484	40,484	40,484	41,873	41,873	41,873
Capacity	364	364	364	550	431	431	506	506	731	731
Enrollment	345	378	342	334	419	454	439	417	457	476
Harris J.R. (1949)	00.000	~~~~~	~~~~~	00 <del>7</del> 00		00 <del>7</del> 00	00 700	~~~~~		~~~~~
Square feet	60,636	60,636	60,636	63,708	63,708	66,780	66,780	66,082	66,082	66,082
Capacity	636	636	636	912	824	824	824	824	815	815
Enrollment	313	271	293	344	417	411	449	489	541	625
Harris R.P. (1958)	40.040	10.010	10.010	10.010	10.010	F0 700	50 700	04 405	04 405	04 405
Square feet	48,016	48,016	48,016	48,016	48,016	58,768	58,768	61,425	61,425	61,425
Capacity	806	806	806	1,051	743	743	743	743	918	918
Enrollment	413	474	420	513	603	605	604	662	624	634
Hartsfield (1954)										
Square feet	44,321	44,321	44,321	44,321	44,321	44,321	44,321	44,321	42,767	42,767
Capacity	501	501	501	544	544	544	544	544	543	543
Enrollment	301	289	266	351	411	423	350	325	317	362
Harvard (1930)										
Square feet	58,721	58,721	58,721	58,721	58,721	58,721	58,721	58,721	56,930	56,930
Capacity	643	643	643	681	681	681	681	681	690	690
Enrollment	669	665	646	644	646	658	669	717	704	7



	0004	2022		iscal Year	2022	2040	2040	2047	2040	2045
11.1	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Helms (1919)	00.050	00.050	00.050	17 574	47 574	40.070	40.070			
Square feet	38,358	38,358	38,358	47,574	47,574	49,878	49,878	44,444	44,444	44,444
Capacity	650	650	650	928	664	664	664	664	543	543
Enrollment	489	483	475	477	488	471	474	464	493	500
Henderson J.P. (1929)										
Square feet	54,241	54,241	54,241	54,241	54,241	58,081	58,081	57,524	57,524	57,524
Capacity	706	706	706	823	735	735	735	735	878	878
Enrollment	520	542	532	639	716	828	782	776	789	784
Henderson N.Q. (1956)										
Square feet	42,568	42,568	42,568	44,872	44,872	45,640	45,640	46,894	46,894	46,894
Capacity	560	560	560	624	502	502	558	558	710	710
Enrollment	235	220	181	244	306	327	315	279	304	323
Herod (2012)										
Square feet	87,110	87,110	87,110	87,110	87,110	87,110	87,110	87,110	86,000	86,000
Capacity	792	792	792	779	779	779	779	779	716	716
Enrollment	732	769	707	773	815	836	791	748	766	784
Herrera (1993)										
Square feet	78,163	78,163	78,163	82,771	82,771	87,379	87,379	115,302	115,302	115,302
Capacity	889	889	889	1,116	965	965	984	984	920	920
Enrollment	777	803	788	791	880	890	878	892	874	891
Highland Heights (2007)										
Square feet	87,977	87,977	87,977	87,977	87,977	87,977	87,977	87,977	85,405	85,405
Capacity	803	803	803	747	747	747	747	747	681	681
Enrollment	442	375	369	458	466	504	551	569	586	553
Hilliard (2000)*										
Square feet	112,106	112,106	112,106	112,106	112,106	112,106	112,106	112,106	45,500	45,500
Capacity	872	872	872	878	878	878	878	878	878	878
Enrollment	579	549	470	538	571	533	570	674	647	712
Hines-Caldwell (2005)										
Square feet	88,778	88,778	88,778	88,778	88,778	88,778	88,778	88,788	85,829	85,829
Capacity	745	745	745	758	758	758	758	758	711	711
Enrollment	709	733	642	720	798	786	787	778	764	810
Hobby (1965)										
Square feet	52,446	52,446	52,446	69,342	69,342	69,342	69,342	66,680	66,680	66,680
Capacity	993	993	993	1,396	949	949	912	912	1,065	1,065
Enrollment	499	455	454	618	758	833	805	790	865	835
Horn (2012)	100			0.0						
Square feet	86,220	86,220	86,220	86,220	86,220	86,220	86,220	86,220	84,500	84,500
Capacity	729	729	729	767	767	767	767	767	716	716
Enrollment	758	739	743	754	815	804	859	845	849	875
Isaacs (1962)	100	100	1.10	101	010	001	000	010	010	010
Square feet	40,463	40,463	40,463	41,999	41,999	46,607	46,607	43,883	43,883	43,883
Capacity	556	40,403 556	40,403 556	690	646	40,007 646	40,007 646	40,000 646	+3,003 751	-5,005
Enrollment										
	280	262	216	278	306	324	298	304	381	390
Janowski (1955)	00.000	60.000	60.000	62.000	62.000	67.000	67.000	77 050	77.050	77 050
Square feet	62,292	62,292	62,292	63,828	63,828	67,668	67,668	77,958	77,958	77,958
Capacity	684	684	684	848	804	804	804	804	770	770
Enrollment	403	418	381	446	519	560	593	607	623	625



				scal Year						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	201
Jefferson (1950)										
Square feet	34,830	34,830	34,830	47,118	47,118	44,046	44,046	58,657	58,657	58,657
Capacity	642	642	642	1,203	813	813	851	851	877	877
Enrollment	329	348	339	392	440	447	445	438	451	465
Kashmere Gardens (1949)										
Square feet	39,785	39,785	39,785	45,161	45,161	47,465	47,465	49,213	49,213	49,213
Capacity	599	599	599	798	607	607	644	644	710	710
Enrollment	337	347	281	441	459	386	379	433	452	439
Kelso (1951)										
Square feet	36,307	36,307	36,307	42,451	42,451	47,059	47,059	46,826	46,826	46,826
Capacity	633	633	663	879	703	703	703	703	689	689
Enrollment	405	415	333	421	499	462	469	487	430	449
Kennedy (1964/2012)										
Square feet	92,580	92,580	92,580	92,580	92,580	92,580	92,580	92,580	86,041	86,041
Capacity	729	729	729	765	765	765	765	765	732	732
Enrollment	503	489	536	565	687	707	740	743	741	794
Ketelsen (2002)										
Square feet	86,504	86,504	86,504	86,504	86,504	86,504	86,504	86,504	84,503	84,503
Capacity	729	729	729	764	764	764	764	764	732	732
Enrollment	411	436	429	493	542	570	598	616	620	623
King, M.L. ECC (2004)										
Square feet	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	38,707	38,707
Capacity	418	418	418	374	374	374	374	374	418	418
Enrollment	304	310	255	263	392	434	401	353	413	411
Kolter (2020)										
Square feet	100,000	100,000	100,000	91,000	42,420	50,868	50,868	49,345	49,345	49,345
Capacity	706	706	706	686	686	686	686	686	668	668
Enrollment	767	759	738	725	687	666	631	652	661	659
Lantrip (2005)										
Square feet	91,936	91,936	91,936	91,936	91,936	91,936	91,936	99,529	99,529	99,529
Capacity	830	830	830	851	851	851	851	851	920	920
Enrollment	459	502	508	628	695	706	725	755	759	756
Laurenzo ECC (2004)										
Square feet	40,026	40,026	40,026	40,026	40,026	40,026	40,026	40,026	38,399	38,399
Capacity	364	364	364	337	337	337	337	765	376	376
Enrollment	213	200	184	198	307	332	329	743	321	324
Law (1966)										
Square feet	52,224	52,224	52,224	60,672	60,672	62,976	62,976	53,310	53,310	53,310
Capacity	806	806	806	1,046	804	804	804	804	731	731
Enrollment	489	543	414	638	683	703	795	808	771	776
Lewis (2012)										
Square feet	107,963	107,963	107,963	107,963	107,963	107,963	107,963	107,963	105,595	105,595
Capacity	917	917	917	972	972	972	972	972	904	904
Enrollment	740	737	668	705	779	835	816	835	890	906
Lockhart (1950/2012)										
Square feet	85,728	85,728	85,728	85,728	85,728	85,728	85,728	86,960	86,960	86,960
Capacity	720	720	720	728	728	728	728	728	716	716
Enrollment	361	376	325	491	562	549	637	654	722	747



				scal Year						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>201</u>
Longfellow (2007)										
Square feet	86,069	86,069	86,069	86,069	86,069	86,069	99,790	99,790	99,790	99,79
Capacity	791	570	791	780	780	780	780	780	774	77
Enrollment	628	252	593	673	676	723	794	733	746	72
Looscan (1936)										
Square feet	38,630	38,630	38,630	46,310	46,310	52,454	52,454	45,343	45,343	45,34
Capacity	570	570	570	790	570	570	570	570	606	60
Enrollment	254	252	243	282	333	337	363	422	472	47
Love (1926)										
Square feet	37,048	37,048	37,048	47,800	47,800	55,480	55,480	56,312	56,312	56,31
Capacity	510	510	510	991	758	758	683	683	543	54
Enrollment	337	344	301	308	357	376	406	463	447	43
Lovett (2012)										
Square feet	88,696	88,696	88,696	88,696	88,696	88,696	88,696	88,696	86,000	86,00
Capacity	676	676	676	729	729	729	729	729	716	71
Enrollment	658	660	649	646	672	673	710	697	683	70
Lyons (1993)										
Square feet	75,900	75,900	75,900	78,972	78,972	82,044	82,044	82,716	82,716	82,71
Capacity	854	854	854	980	911	911	892	892	878	87
Enrollment	827	857	827	937	976	992	1,021	982	1,008	1,02
MacGregor (1966)										
Square feet	59,189	59,189	59,189	65,333	65,333	65,333	65,333	59,189	45,795	45,79
Capacity	663	663	663	868	692	692	692	692	699	69
Enrollment	413	423	419	481	531	567	555	546	541	51
Mading (1959/2006)										
Square feet	97,754	97,754	97,754	97,754	97,754	97,754	97,754	97,754	94,478	94,47
Capacity	652	652	652	711	711	711	711	711	690	69
Enrollment	344	327	282	378	415	407	493	524	597	61
Mandarin (2012) / Gordon (19	55)									
Square feet	119,966	119,966	119,966	119,966	119,966	119,966	119,966	119,966	37,425	37,42
Capacity	1,036	1,036	1,036	838	987	987	954	954	543	54
Enrollment	786	727	724	716	688	718	627	536	473	38
Marshall, T. (2000)										
Square feet	212,261	212,261	212,261	107,200	107,200	107,200	107,200	107,200	46,400	46,40
Capacity	858	1,237	1,237	915	878	878	915	915	878	87
Enrollment	555	611	638	769	900	917	1,005	1,071	1,020	1,02
Martinez C. (1994)										
Square feet	78,295	78,295	78,295	78,295	78,295	78,295	78,295	77,883	77,883	77,88
Capacity	727	727	727	773	773	773	773	773	795	79
Enrollment	256	265	243	314	387	422	491	522	532	58
Martinez R. (1991)										
Square feet	77,277	77,277	77,277	77,277	77,277	77,277	77,277	77,277	75,674	75,67
Capacity	694	694	694	737	737	737	737	737	732	73
Enrollment	430	421	403	475	513	543	566	566		54
McGowen / Houston Gardens										2
Square feet	70,591	70,591	70,591	70,591	70,591	70,591	70,591	70,591	67,708	67,70
Capacity	431	431	431	494	494	494	494	494	459	45
Enrollment	385	374	354	410	444	458	483	440	432	43



<u>2024</u>	<u>2023</u>	<u>2022</u>	2021	2020	2019	2018	2017	2016	2015
40,607	40,607	40,607	42,143	40,607	55,967	55,967	54,973	54,973	54,973
928	928	928	902	858	858	858	858	814	814
983	975	889	892	946	946	904	939	891	903
53,216	53,216	53,216	53,216	53,216	53,216	53,216	53,216	51,276	51,276
503	503	503	557	557	557	557	557	543	543
461	416	410	338	326	340	354	434	493	410
93,225	93,225	93,225	93,225	93,225	93,225	93,225	93,225	91,611	91,611
830	830	830	857	857	857	857	857	857	857
486	467	450	473	565	543	583	658	676	698
40,217	40,217	40,217	40,217	40,217	40,217	40,217	40,150	38,899	38,899
418	418	418	374	374	374	374	374	418	418
333	310	297	250	338	343	337	331	347	312
100,000	100,000	100,000	91,000	44,368	48,625	48,625	62,617	62,617	62,617
718	718	562	663	663	663	626	626	591	591
546	521	447	426	431	377	404	538	549	597
48,794	48,794	48,794	56,474	56,474	64,154	64,154	63,393	63,393	63,393
695	695	695	892	892	892	911	911	961	961
415	451	397	464	524	544	592	731	687	740
85,710	85,710	85,710	85,710	82,810	82,810	82,810	82,810	82,810	82,810
708	708	708	709	709	709	709	709	753	753
683	685	657	697	743	757	744	768	811	812
40,431	40,431	40,431	51,183	51,183	49,647	49,647	N/A	N/A	N/A
							N/A	N/A	N/A
582	629	587	550	666	660	675	N/A	N/A	N/A
86,564	86,564	86,564	37,950	37,950	44,094	44,094	86,000	86,000	86,000
771	771	771	804	954	954	804	1,573	1,359	609
719	747	690	750	784	781	763	1,571	1,492	687
44.727	44.727	44.727	53.943	53.943	64.695	64.695	60.102	60.102	60,102
									949
									639
86.864	86.864	86.864	86.664	86.664	86.664	86.664	86.664	84,120	84,120
	,						,		795
									809
010	000	0.0	501	500	500	501	027	0.0	000
61 0/5	61 945	61 945	62 713	62 713	64 249	64 249	61 945	60 417	60,417
		,							732
									366
	983 53,216 503 461 93,225 830 486 40,217 418 333 100,000 718 546 48,794 695 415 85,710 708 683 40,431 670 582 86,564	983         975           53,216         503           503         461           93,225         93,225           830         480           40,217         40,217           418         333           310         100,000           718         718           546         521           48,794         48,794           695         451           48,794         48,794           695         451           48,794         695           415         451           85,710         708           708         708           683         685           40,431         40,431           670         582           629         86,564           708         629           86,564         766           771         771           771         771           771         771           771         771           771         771           771         771           771         771           771         771           771         7	98397588953,21653,21653,21650346141093,22593,22593,22583048646740,21740,21740,217418418418333310297100,000100,000100,00071871856254652144748,79448,79448,79448,79448,79448,79448,79448,79469541545139785,71085,71070870870869541540,43140,43160562958740,43140,43140,43167067067058262958740,43140,43140,43167067067058286,56486,56486,56486,56486,56475177177179174769044,72785038186,86486,86486,86475675675691388687061,94561,94561,945	98397588989253,21653,21653,21653,21653,21650350350355746141641033893,22593,22593,22583083083048646745040,21740,21740,217418418418333310297100,000100,000100,000100,000100,00091,00071871856254652144748,79448,79448,79448,79448,79469569569569541545139740,43140,43151,18367067067070870870870968368565755086,56486,56486,56486,56486,56486,56486,56486,56486,56486,56486,56486,56486,56486,56486,56486,66475675675075037341038148461,945 <t< td=""><td>983         975         889         892         946           53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         557         461         410         338         326           93,225         93,225         93,225         93,225         93,225         93,225         857         486         467         450         473         565           40,217         41,368         663         665         667         6</td><td>983         975         889         892         946         946           53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         557         557         557         340           93,225         543           40,217         40,217         40,217         40,217         40,217         40,217         374         374           333         310         297         250         338         343         343           100,000         100,000         100,000         91,000         44,368         48,625         663         663         663         564         5647         56474         56474</td></t<> <td>983         975         889         892         946         946         904           53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         557         557         557         557         557         354           461         416         410         338         326         340         354           93,225         93,23         333         310         217         40,217         40,217         40,217         40,217         40,217         43,33         337         404         562         563         663         663</td> <td>983         975         889         892         946         946         946         904         939           53,216         53,217         53,216</td> <td>983         975         889         892         946         946         904         939         891           53,216</td>	983         975         889         892         946           53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         557         461         410         338         326           93,225         93,225         93,225         93,225         93,225         93,225         857         486         467         450         473         565           40,217         41,368         663         665         667         6	983         975         889         892         946         946           53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         557         557         557         340           93,225         543           40,217         40,217         40,217         40,217         40,217         40,217         374         374           333         310         297         250         338         343         343           100,000         100,000         100,000         91,000         44,368         48,625         663         663         663         564         5647         56474         56474	983         975         889         892         946         946         904           53,216         53,216         53,216         53,216         53,216         53,216         53,216         53,216         557         557         557         557         557         354           461         416         410         338         326         340         354           93,225         93,23         333         310         217         40,217         40,217         40,217         40,217         40,217         43,33         337         404         562         563         663         663	983         975         889         892         946         946         946         904         939           53,216         53,217         53,216	983         975         889         892         946         946         904         939         891           53,216



				scal Year				· · ···		
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Osborne (1960)										
Square feet	48,194	48,194	48,194	51,266	51,266	55,874	55,874	55,514	55,514	55,514
Capacity	533	533	533	722	709	709	634	634	573	573
Enrollment	299	317	262	269	327	418	420	425	395	397
Paige / Bowie (1950)										
Square feet	71,382	71,382	71,382	71,382	71,382	71,382	71,382	86,000	86,000	86,000
Capacity	436	436	436	579	542	542	579	579	543	543
Enrollment	414	374	302	461	480	441	498	459	492	457
Park Place (2005)										
Square feet	108,881	108,881	108,881	108,881	108,881	115,025	115,025	109,866	109,866	109,866
Capacity	939	939	939	1,221	1,045	1,045	1,045	1,045	1,003	1,003
Enrollment	706	709	697	813	947	958	923	938	985	1,002
Parker (1959)										
Square feet	110,810	110,810	110,810	113,800	113,800	113,800	64,255	72,167	72,167	72,167
Capacity	938	938	938	823	954	954	823	823	857	857
Enrollment	902	861	841	865	912	895	850	813	833	839
Patterson (2012)										
Square feet	99,708	99,708	99,708	99,708	99,708	99,708	99,708	99,708	98,444	98,444
Capacity	929	929	929	935	935	935	935	935	931	931
Enrollment	861	900	889	877	903	943	949	936	968	951
Peck (2012)										
Square feet	108,178	108,178	108,178	108,178	108,178	108,178	108,178	108,178	89,365	89,365
Capacity	697	697	697	767	767	767	767	767	711	711
Enrollment	346	370	300	391	480	535	537	533	573	589
Petersen (1966)										
Square feet	36,434	36,434	36,434	44,114	44,114	51,026	51,026	52,335	52,335	52,335
Capacity	617	617	617	1,101	768	768	881	881	877	877
Enrollment	369	408	345	405	427	433	462	501	504	627
Pilgrim (2007/2018)										
Square feet	114,020	114,020	114,020	91,025	91,025	94,097	101,777	110,392	110,392	110,392
Capacity	1,198	1,198	1,198	1,203	1,404	1,404	1,115	1,115	997	997
Enrollment	1,286	1,275	1,200	1,146	1,186	1,183	1,148	1,146	1,145	1,155
Piney Point (2011)										
Square feet	113,476	113,476	113,476	113,476	113,476	113,476	113,476	114,185	114,185	114,185
Capacity	1,084	1,084	1,084	1,010	1,010	1,010	1,010	1,010	1,003	1,000
Enrollment	1,325	1,261	1,101	1,160	1,237	1,211	1,195	1,220	1,173	1,212
Pleasantville (1955)	,	, -	, -	,	, -	,	,	, -	, -	,
Square feet	60,505	60,505	60,505	60,505	60,505	60,505	60,505	60,505	59,032	59,032
Capacity	609	609	609	744	744	744	744	744	753	753
Enrollment	228	237	213	241	280	280	264	301	319	331
Poe (1928)		207	2.0		200	200	201		0.0	
Square feet	64,749	64,749	64,749	67,821	67,821	70,893	70,893	70,067	70,067	70,067
Capacity	831	831	831	888	800	800	800	800	815	815
Enrollment	750	799	758	799	850	889	841	868	791	794
Port Houston (1960)	750	199	750	199	000	009	041	000	191	194
	35,764	35 764	35 761	30 000	30 000	38,836	30 000	36 200	36,309	36,309
Square feet		35,764	35,764	38,068	38,068 513		38,836 494	36,309	,	
Capacity	399	399	399	560	513	513 200		494	502	502
Enrollment	287	282	256	258	305	300	304	302	322	794



		0000		scal Year		0010	0040	0045	0040	
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Pugh (1952)										
Square feet	31,927	31,927	31,927	34,999	34,999	38,839	38,839	40,053	40,053	40,053
Capacity	534	534	534	626	538	538	538	538	627	627
Enrollment	308	342	275	363	396	393	403	439	431	436
Reagan, B. (2012)										
Square feet	179,191	179,191	179,191	179,191	179,191	179,191	179,191	179,191	143,000	143,000
Capacity	1,201	1,201	1,201	1,072	1,072	1,072	1,072	1,072	900	900
Enrollment	771	845	775	874	984	1,018	1,091	1,085	1,046	1,044
Red (1957)										
Square feet	57,545	57,545	57,545	59,081	59,081	60,617	60,617	58,830	58,830	58,830
Capacity	682	682	682	804	760	760	760	760	732	732
Enrollment	580	629	564	607	637	586	631	667	699	663
Reynolds (1959)										
Square feet	86,084	86,084	86,084	86,084	86,084	86,084	86,084	86,084	83,711	83,711
Capacity	632	632	632	728	728	728	728	728	795	795
Enrollment	310	329	252	377	426	465	488	556	516	543
Rice, The School (1994)										
Square feet	183,544	183,544	183,544	183,564	183,564	183,564	183,564	202,704	202,704	202,704
Capacity	1,374	1,374	1,374	1,252	1,252	1,252	1,252	1,252	1,056	1,056
Enrollment	1,022	1,053	1,025	1,111	1,114	1,119	1,132	1,135	1,139	1,138
River Oaks (1928)										
Square feet	62,632	62,632	62,632	62,632	62,632	62,632	62,632	62,632	60,632	60,632
Capacity	646	646	646	669	669	669	669	669	648	648
Enrollment	748	680	686	601	629	672	649	679	677	681
Roberts (1936)										
Square feet	55,062	55,062	55,062	57,366	57,366	64,278	64,278	62,685	62,685	62,685
Capacity	723	723	723	1,067	762	762	781	781	773	773
Enrollment	744	723	719	662	746	742	730	807	781	804
Robinson (2002)										
Square feet	84,851	84,851	84,851	85,640	85,640	84,872	84,872	84,872	84,928	84,928
Capacity	687	687	687	804	745	745	782	782	753	753
Enrollment	441	511	454	539	559	507	556	626	699	708
Rodriguez (2002)										
Square feet	115,118	115,118	115,118	115,118	115,118	116,654	116,654	115,118	111,716	111,716
Capacity	938	938	938	1,010	1,047	1,047	1,010	1,010	962	962
Enrollment	915	912	808	947	983	981	956	1,002	1,032	1,067
Rogers, T.H. (1962)										
Square feet	181,499	181,499	181,499	182,267	182,267	183,035	183,035	187,570	187,570	187,570
Capacity	1,283	1,283	1,283	1,343	1,360	1,360	1,321	1,321	1,310	1,368
Enrollment	1,037	1,048	1,031	999	1,008	969	958	918	935	789
Roosevelt (2012)										
Square feet	94,865	94,865	94,865	94,865	94,865	94,865	94,865	94,865	84,500	84,500
Capacity	708	708	708	785	785	785	785	785	732	732
Enrollment	404	423	411	504	608	665	646	722	735	721
Ross (1948)		-						-		-
Square feet	47,093	47,093	47,093	42,703	42,703	45,775	45,775	51,820	51,820	51,820
Capacity	501	501	501	763	650	650	631	631	627	627
Enrollment	258	278	247	290	328	348	358	359	387	447



				scal Year						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>201</u>
Rucker (1953)										
Square feet	59,265	59,265	59,265	60,801	53,801	64,553	64,553	70,722	70,722	70,72
Capacity	795	795	795	1,347	995	995	995	995	961	96
Enrollment	416	400	377	393	406	426	473	538	595	60
Rusk (1960)										
Square feet	35,757	35,757	35,757	40,395	40,395	43,467	43,467	39,671	39,671	39,67
Capacity	741	741	741	715	715	715	715	715	699	69
Enrollment	345	335	332	423	616	474	388	369	537	57
Saint George Place (2007)										
Square feet	86,054	86,054	86,054	86,054	86,054	86,054	86,054	86,054	86,000	86,00
Capacity	730	730	730	729	729	729	729	729	732	73
Enrollment	801	790	711	755	774	788	797	808	788	79
Sanchez (1952)										
Square feet	70,105	70,105	70,105	70,105	70,105	70,105	70,105	70,105	69,397	69,39
Capacity	628	628	628	735	735	735	735	735	716	89
Enrollment	446	448	417	536	598	585	530	562	598	60
Scarborough (2020)										
Square feet	100,000	100,000	100,000	91,000	51,234	66,594	66,594	64,412	64,412	64,41
Capacity	739	739	739	926	926	926	907	907	824	82
Enrollment	718	683	613	606	632	667	697	751	744	77
Scroggins (1966)										
Square feet	42,154	42,154	42,154	45,994	45,994	52,906	52,906	53,126	53,126	53,12
Capacity	701	701	701	1,031	739	739	701	701	663	66
Enrollment	317	333	312	389	421	518	556	589	614	62
Seguin (2002)										
Square feet	87,186	87,186	87,186	87,186	87,186	87,186	87,186	87,186	85,427	85,42
Capacity	718	718	718	767	767	767	767	767	732	73
Enrollment	363	375	362	452	517	571	572	610	652	68
Shadowbriar (1992)										
Square feet	75,704	75,704	75,704	75,704	75,704	75,704	75,704	78,704	74,382	74,38
Capacity	687	687	687	763	763	763	763	763	732	73
Enrollment	402	449	369	480	566	524	488	512	494	39
Shadydale (2000)										
Square feet	141,270	141,270	141,270	141,270	141,270	141,270	141,270	141,270	102,400	102,40
Capacity	811	811	811	765	765	765	765	765	842	1,00
Enrollment	626	653	492	785	869	921	927	932	897	89
Shearn (1954)										
Square feet	30,146	30,146	30,146	37,058	37,058	43,970	43,970	43,132	43,132	43,13
Capacity	611	611	611	848	650	650	650	650	584	58
Enrollment	487	482	431	468	571	581	641	657	650	61
Sherman (1964)										
Square feet	86,950	86,950	86,950	86,950	86,950	86,950	86,950	87,020	87,020	87,02
Capacity	708	708	708	784	784	784	784	784	836	83
Enrollment	454	508	487	555	584	587	599	653	661	66
Sinclair (1959)										
Square feet	43,010	43,010	43,010	46,082	51,434	59,114	59,114	54,308	54,308	54,30
Capacity	652	652	652	1,075	742	742	723	723	716	71
Enrollment	719	656	619	599	591	587	599	549	539	, 52



				scal Year	<b>*</b>					
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>201</u>
Smith, K. (1954)										
Square feet	73,399	73,399	73,399	73,399	73,399	73,399	73,399	73,399	56,294	56,29
Capacity	875	875	875	898	898	898	898	898	860	86
Enrollment	765	793	663	809	892	889	885	919	937	89
Southmayd (1936)										
Square feet	76,614	76,614	76,614	76,614	76,614	76,614	76,614	76,614	67,258	67,25
Capacity	645	645	645	745	745	745	745	745	773	77
Enrollment	362	368	354	449	559	592	659	716	727	71
Stevens (1952)										
Square feet	44,073	44,073	44,073	47,145	47,145	56,361	56,361	68,822	68,822	68,82
Capacity	655	655	655	1,201	886	886	849	849	824	81
Enrollment	571	587	526	558	659	658	692	721	731	77
Sutton (1958)										
Square feet	68,020	68,020	68,020	76,916	107,898	113,274	113,274	91,002	88,701	88,70
Capacity	1,064	1,064	1,064	1,796	1,368	1,368	1,312	1,312	1,233	1,23
Enrollment	978	2,072	921	1,050	1,155	1,140	1,145	1,138	1,097	1,14
Thompson (2006)										
Square feet	86,041	86,041	86,041	83,694	83,694	83,694	83,694	96,252	96,252	96,25
Capacity	704	704	704	729	729	729	729	729	816	81
Enrollment	364	395	363	372	408	403	450	458	467	55
Tijerina (1979)										
Square feet	68,452	68,452	68,452	68,452	68,452	68,452	68,452	68,452	35,771	35,77
Capacity	673	673	673	860	860	860	860	860	857	85
Enrollment	340	353	348	301	337	339	379	422	426	45
Tinsley (2001)										
Square feet	93,059	93,059	93,059	93,059	90,415	90,415	90,415	90,415	90,415	90,41
Capacity	741	741	741	775	775	775	775	775	815	81
Enrollment	615	623	548	591	680	734	739	789	792	78
Travis (2007)										
Square feet	88,641	88,641	88,641	88,641	88,641	88,641	88,641	88,641	86,530	86,53
Capacity	724	724	724	729	729	729	729	729	734	73
Enrollment	726	717	700	689	719	695	710	712	698	72
Twain (2007)										
Square feet	86,511	86,511	86,511	88,047	88,047	86,511	86,511	86,511	83,634	83,63
Capacity	857	857	857	931	812	812	887	887	815	81
Enrollment	866	913	854	856	924	899	895	870	905	95
Valley West (1994)										
Square feet	68,871	68,871	68,871	84,231	84,231	91,911	91,911	84,763	84,763	84,76
Capacity	1,040	1,040	1,040	1,649	1,172	1,172	1,209	1,209	1,023	1,02
Enrollment	560	672	571	768	839	875	843	879	878	84
Nainwright (1962)										
Square feet	41,604	41,604	41,604	46,212	46,212	60,036	60,036	56,531	56,531	56,53
Capacity	546	546	546	1,361	915	915	877	877	824	82
Enrollment	385	418	350	407	493	495	559	510	608	72
Walnut Bend (2005)										
Square feet	83,973	83,973	83,973	82,451	82,451	82,451	82,451	114,707	114,707	114,70
Capacity	708	708	708	746	746	746	746	746	753	75
Enrollment	620	653	679	627	716	740	736	734	762	74



				scal Year						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Wesley (1949)										
Square feet	56,335	56,335	56,335	58,639	58,639	62,479	62,479	73,580	73,580	73,580
Capacity	609	609	609	806	740	740	740	740	681	681
Enrollment	287	268	193	226	370	343	359	334	412	418
West University (1928)										
Square feet	105,818	105,818	105,818	105,818	105,818	115,034	115,034	105,818	99,423	99,423
Capacity	1,251	1,251	1,251	1,511	1,247	1,247	1,247	1,247	1,108	1,108
Enrollment	1,145	1,137	1,076	1,149	1,282	1,283	1,305	1,286	1,259	1,300
Wharton (1959/2018) / Dual Lar	nguage									
Square feet	110,189	110,189	110,189	108,500	22,032	38,928	32,310	32,310	32,310	32,310
Capacity	967	967	967	582	943	943	582	469	469	469
Enrollment	659	629	611	604	595	509	520	490	490	486
Whidby (1959)										
Square feet	42,846	42,846	42,846	43,614	43,614	47,454	47,454	46,870	46,870	46,870
Capacity	597	597	597	679	619	619	657	657	609	609
Enrollment	388	411	312	449	506	567	609	612	631	577
White (1966)										
Square feet	55,883	55,883	55,883	67,403	67,403	62,795	62,795	65,599	65,599	65,599
Capacity	856	856	856	1,198	699	699	868	868	806	806
Enrollment	716	716	652	701	788	759	773	829	855	871
White, Mark (2017)										
Square feet	89,834	89,834	89,834	89,834	89,834	89,834	89,834	N/A	N/A	N/A
Capacity	699	699	699	748	748	748	748	N/A	N/A	N/A
Enrollment	517	587	534	635	674	632	659	N/A	N/A	N/A
Whittier (1959)										
Square feet	37,303	37,303	37,303	48,055	48,055	51,895	51,895	46,154	46,154	46,154
Capacity	599	599	599	1,017	746	746	709	709	606	606
Enrollment	340	352	332	421	499	514	549	553	592	589
Wilson (1924) / Montessori										
Square feet	95,214	95,214	95,214	36,032	36,032	36,032	36,032	41,579	41,579	41,579
Capacity	885	885	885	619	949	949	619	619	539	539
Enrollment	599	593	602	577	604	590	572	538	547	520
Windsor Village (1960)										
Square feet	43,114	43,114	43,114	59,242	59,242	60,010	60,010	59,414	59,414	59,414
Capacity	784	748	784	1,393	912	912	931	931	913	913
Enrollment	627	660	633	686	711	749	808	780	782	781
Young, Ethel Mosley (1960)										
Square feet	47,238	47,238	47,238	47,238	42,238	42,238	42,238	45,477	45,447	45,447
Capacity	468	468	468	518	518	518	518	518	501	501
Enrollment	381	405	286	371	392	344	308	281	366	414



			Fi	scal Year						
	<u>2024</u>	2023	2022	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	2015
Middle										
Attucks (1953)										
Square feet	175,418	175,418	175,418	175,418	175,418	181,562	181,562	176,123	176,123	176,123
Capacity	983	983	983	1,140	1,140	1,140	1,440	1,140	1,144	1,144
Enrollment	428	478	325	430	428	494	490	497	482	483
Black (1957)										
Square feet	169,343	169,343	169,343	169,343	169,343	169,343	169,343	169,343	166,511	166,511
Capacity	1,375	1,375	1,375	1,380	1,380	1,380	1,380	1,380	1,238	1,238
Enrollment	1,319	1,337	1,378	1,348	1,306	1,230	1,093	1,024	966	932
Burbank (1950)										
Square feet	151,028	151,028	151,028	236,533	161,780	164,852	164,852	196,811	196,811	196,811
Capacity	1,696	1,696	1,696	2,151	1,631	1,631	1,843	1,843	1,988	1,988
Enrollment	1,414	1,393	1,328	1,478	1,529	1,491	1,414	1,433	1,440	1,424
Clifton (1979)										
Square feet	142,025	142,025	142,025	142,025	142,025	147,401	147,401	156,742	156,742	156,742
Capacity	834	834	834	1,128	1,128	1,128	1,128	1,128	1,163	1,163
Enrollment	435	513	416	575	613	698	725	777	837	919
Cullen (1955)										
Square feet	162,279	162,279	162,379	162,379	162,379	162,379	162,379	162,379	158,851	158,851
Capacity	948	948	948	1,201	1,201	1,201	1,201	1,201	1,106	1,106
Enrollment	320	327	211	373	378	410	474	484	576	623
Deady (1929)										
Square feet	193,876	193,876	193,876	193,876	193,876	193,876	193,876	193,000	183,653	183,653
Capacity	1,341	1,341	1,341	1,456	1,456	1,456	1,456	1,456	1,388	1,388
Enrollment	496	587	537	636	687	660	716	703	702	775
Edison (1925)										
Square feet	146,432	146,432	146,432	146,432	146,432	146,432	146,432	146,432	143,758	143,758
Capacity	903	903	903	1,172	1,172	1,172	1,172	1,172	1,144	1,144
Enrollment	447	463	417	610	643	645	655	674	721	750
Fleming (1968)										
Square feet	183,474	183,474	183,474	183,474	183,474	183,474	183,474	183,474	179,515	179,515
Capacity	1,040	40	1,040	1,197	1,197	1,197	1,197	1,197	1,031	1,031
Enrollment	366	374	312	424	427	478	508	486	497	525
Fondren (1966)	000	011	0.2				000	100	101	020
Square feet	145,685	145,685	145,685	147,989	147,989	148,757	148,757	161,421	161,421	161,421
Capacity	1,076	1,076	1,076	1,144	1,078	1,078	1,078	1,078	1,369	1,369
Enrollment	750	854	603	1,078	1,070	1,030	988	926	938	870
Fonville (1951)	100	004	000	1,070	1,040	1,000	500	520	500	010
Square feet	158,176	158,176	158,176	161,248	161,248	164,320	164,320	162,228	162,228	162,228
Capacity	1,116	1,116	1,116	1,385	1,297	1,297	1,297	1,297	1,444	1,444
Enrollment	678	677	584	770	715	804	855	985	934	1047
Forest Brook (1972)*	070	077	504	770	715	004	000	900	904	1047
Square feet	211,723	211,723	211,723	211,723	211,723	211,723	211,723	226,770	226,770	226,770
Capacity	1,170	1,170	1,170	1,108	1,108	1,108	1,108	1,108	1,256	
Enrollment									911	1,256
Hamilton (1919)	621	666	895	813	813	849	852	896	911	937
	125 000	125 000	125 000	120 040	120 040	120 000	120 000	140 674	140 674	140 674
Square feet	135,008	135,008	135,008	138,848	138,848	138,080	138,080	140,674	140,674	140,674
Capacity	1,089	1,089	1,089	1,504	1,224	1,224	1,394	1,394	1,125	1,125
Enrollment	808	810	894	1,041	1,200	1,251	1,355	1,287	1,267	1,223



	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>201</u>
Hartman (2005)										
Square feet	195,556	195,556	195,556	195,556	195,556	195,556	195,556	222,606	222,606	222,60
Capacity	1,637	1,637	1,637	1,679	1,679	1,679	1,679	1,679	1,444	1,44
Enrollment	772	910	769	1,176	1,262	1,273	1,314	1,401	1,356	1,42
Henry (1965)										
Square feet	173,321	173,321	173,321	175,625	175,625	182,537	182,537	182,031	182,031	182,03
Capacity	1,288	1,288	1,288	1,345	1,279	1,279	1,279	1,279	1,200	1,20
Enrollment	606	695	658	795	809	817	835	889	876	89
HS Ahead Academy / (1920)										
Square feet	48,187	48,187	48,187	41,171	41,171	45,779	45,779	54,936	54,936	54,93
Capacity	694	694	694	978	621	621	641	641	617	61
Enrollment	112	118	72	150	145	128	164	165	269	20
Hogg (1926)										
Square feet	160,545	160,545	160,545	160,545	160,545	162,849	162,849	177,148	177,148	177,14
Capacity	1,034	1,034	1,034	1,211	1,211	1,211	1,211	1,211	1,069	1,06
Enrollment	1,133	1,113	1,089	1,022	1,033	986	891	779	698	73
Holland (1980)										
Square feet	133,068	133,068	133,068	133,068	133,068	137,676	137,676	135,130	135,130	135,13
Capacity	946	946	946	1,124	1,167	1,167	1,124	1,124	994	99
Enrollment	587	639	851	649	685	668	655	675	693	71
Key (1957)										
Square feet	186,507	186,507	186,507	186,507	186,507	188,403	188,403	186,507	185,923	185,92
Capacity	1,349	1,349	1,349	1,153	1,111	1,111	1,153	1,153	1,294	1,29
Enrollment	577	603	497	671	666	687	644	698	691	70
Lanier, Bob (1926)										
Square feet	156,138	156,138	156,138	157,674	157,674	159,210	159,210	159,574	159,574	159,57
Capacity	1,069	1,069	1,069	1,326	1,282	1,282	1,282	1,282	1,276	1,27
Enrollment	1,409	1,432	1,487	1,404	1,472	1,466	1,461	1,431	1,375	1,34
Lawson, Audrey H.(1968/2018	8)									
Square feet	181,781	181,781	181,781	197,093	197,093	197,093	197,093	207,029	207,029	207,02
Capacity	1,464	1,464	1,464	2,087	2,128	2,128	2,087	2,087	1,800	1,80
Enrollment	1,157	1,272	1,180	1,434	1,345	1,251	1,128	1,080	1,115	1,20
Marshall, J. (1981)	, -	,	,	, -	,	, -	, -	,	, -	, -
Square feet	216,160	216,160	216,160	216,160	216,160	216,160	216,160	212,645	212,645	212,64
Capacity	1,237	1,237	1,237	1,406	1,406	1,406	1,406	1,406	1,331	1,33
Enrollment	565	611	638	712	732	767	817	887	888	88
McReynolds (1956)		• • •					• · ·			
Square feet	161,844	161,844	161,844	181,844	153,168	157,008	157,008	153,168	133,056	133,05
Capacity	1,071	1,071	1,071	1,034	1,055	1,055	1,034	1,034	1,163	1,16
Enrollment	348	445	541	500	552	577	599	588	598	60
Meyerland Performing and Vis			011	000	002	011	000	000	000	
Square feet	162,176	162,176	162,176	182,144	182,144	162,176	189,637	189,637	189,637	189,63
Capacity	1,959	1,959	1,959	2,700	1,448	1,448	2,128	2,128	2,063	2,06
								,	2,063	
Enrollment	1,122	1,135	964	1,345	1,455	1,564	1,597	1,723	1,122	1,74
Navarro MS (1925)	404.040	104 040	104 040	100 507	100 507	100 507	100 507	011 400	011 400	014 40
Square feet	184,212	184,212	184,212	188,537	188,537	188,537	188,537	211,186	211,186	211,18
Capacity	1,038	1,038	1,038	1,286	1,286	1,286	1,286	1,286	1,632	1,63
Enrollment	479	541	443	645	650	705	697	835	821	90



			Fi	scal Year						
	<u>2024</u>	2023	2022	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Ortiz (2002)										
Square feet	183,786	183,786	183,786	185,322	185,322	183,786	183,786	183,786	178,481	178,481
Capacity	1,477	1,477	1,477	1,476	1,432	1,432	1,432	1,432	1,313	1,313
Enrollment	845	868	785	1,046	1,068	1,081	1,056	1,055	993	1028
Pershing (2007)										
Square feet	233,281	233,281	233,281	233,281	233,281	233,281	233,281	233,281	226,410	226,410
Capacity	1,865	1,865	1,865	1,844	1,844	1,844	1,844	1,844	1,631	1,631
Enrollment	1,238	1,392	1,301	1,720	1,765	1,755	1,698	1,651	1,592	1,594
Pin Oak (2002)										
Square feet	235,616	235,616	235,616	253,616	253,616	253,616	253,616	233,281	233,081	233,081
Capacity	1,340	1,130	1,340	1,295	1,295	1,298	1,295	1,295	1,200	1,200
Enrollment	1,180	1,183	1,204	1,259	1,244	1,205	1,237	1,233	1,210	1,208
Revere (1980)										
Square feet	188,992	188,992	188,992	193,600	193,600	192,064	192,064	194,079	194,079	194,079
Capacity	1,320	1,320	1,320	1,537	1,341	1,341	1,405	1,405	1,294	1,294
Enrollment	1,147	1,174	895	1,166	1,234	1,230	1,285	1,324	1,250	1,264
Baylor College of Medicine / F	Ryan (1925)									
Square feet	114,156	114,156	114,156	114,156	114,156	114,156	114,156	133,488	133,488	133,488
Capacity	969	969	969	1,844	1,237	1,237	1,237	1,237	941	941
Enrollment	306	378	375	606	616	699	757	741	789	471
Stevenson (1994)										
Square feet	164,641	164,641	164,641	171,553	171,553	170,785	170,785	173,685	173,685	173,685
Capacity	1,558	1,558	1,558	1,717	1,476	1,476	1,519	1,519	1,388	1,388
Enrollment	1,108	1,174	1,140	1,390	1,424	1,440	1,380	1,357	1,333	1,319
Sugar Grove Academy (2009)	)									
Square feet	102,763	102,763	102,763	102,763	54,463	54,463	54,463	88,108	88,108	88,108
Capacity	824	824	824	822	822	822	822	822	902	902
Enrollment	841	859	679	703	760	684	687	798	842	839
Tanglewood MS (1949)										
Square feet	128,718	128,718	128,718	61,073	61,073	61,073	94,746	94,746	94,746	94,746
Capacity	910	910	910	765	1,625	1,625	988	988	713	713
Enrollment	848	817	727	898	872	831	840	759	632	604
Thomas (1968)										
Square feet	155,059	155,059	155,059	155,059	155,059	155,059	155,059	155,059	151,508	151,508
Capacity	1,035	1,035	1,035	2,087	994	994	994	994	956	956
Enrollment	500	557	434	625	570	621	556	464	459	504
Welch (1979)										
Square feet	132,523	132,523	132,523	132,523	132,523	153,259	153,259	156,530	156,530	156,530
Capacity	908	908	908	1,633	1,569	1,569	1,633	1,633	1,726	1,726
Enrollment	562	660	531	688	658	671	733	808	859	884
West Briar (2002)										
Square feet	174,159	174,159	174,159	176,463	176,463	177,231	177,231	174,159	170,614	170,614
Capacity	1,468	1,468	1,468	1,526	1,481	1,481	1,460	1,460	1,181	1,181
Enrollment	1,019	1,045	931	1,139	1,142	1,123	1,078	1,033	993	1,022
Williams (1962)										
Square feet	139,230	139,230	139,230	139,230	139,230	139,230	139,230	163,107	163,107	163,107
Capacity	967	967	967	1,087	1,087	1,087	1,087	1,087	975	975
Enrollment	659	393	611	509	471	500	516	504	511	529



2024 3,673 ,266 510 8,628 ,960 ,214 2,378 2,378 5,119	2023 153,673 1,266 521 288,628 1,960 1,326 582,378	2022 153,673 1,266 447 288,628 1,960 1,290	2021 161,353 1,646 565 131,474 4,742	<u>2020</u> 161,353 1,426 642 131,474	<u>2019</u> 169,033 1,426 608	<u>2018</u> 169,033 1,426 727	2017 164,732 1,426 767	<u>2016</u> 164,732 1,310 757	<u>2015</u> 164732 1310 904
,266 510 8,628 ,960 ,214 2,378 2,798	1,266 521 288,628 1,960 1,326 582,378	1,266 447 288,628 1,960	1,646 565 131,474 4,742	1,426 642	1,426 608	1,426	1,426	1,310	1310
,266 510 8,628 ,960 ,214 2,378 2,798	1,266 521 288,628 1,960 1,326 582,378	1,266 447 288,628 1,960	1,646 565 131,474 4,742	1,426 642	1,426 608	1,426	1,426	1,310	1310
510 8,628 ,960 ,214 2,378 2,798	521 288,628 1,960 1,326 582,378	447 288,628 1,960	565 131,474 4,742	642	608				
8,628 ,960 ,214 2,378 2,798	288,628 1,960 1,326 582,378	288,628 1,960	131,474 4,742			727	767	757	904
,960 ,214 2,378 2,798	1,960 1,326 582,378	1,960	4,742	131,474					
,960 ,214 2,378 2,798	1,960 1,326 582,378	1,960	4,742	131,474					
,960 ,214 2,378 2,798	1,960 1,326 582,378	1,960	4,742	131,474	101 -				
,214 2,378 2,798	1,326 582,378				131,474	131,474	314,157	314,157	314,157
2,378 2,798	582,378	1,290		2,542	2,542	2,542	2,542	1,900	1,900
,798			1,513	1,562	1,593	1,709	1,837	1,899	1,719
,798									
		582,378	416,084	416,084	432,980	474,451	474,451	474,451	474,451
,119	2,798	2,798	4,064	3,847	3,847	3,756	3,756	2,906	2,906
	3,070	2,862	3,165	3,363	3,260	3,379	3,400	3,615	3,550
3,502	103,502	103,502	103,502	103,502	103,502	103,502	103,502	99,208	99,208
784	784	784	826	826	826	826	826	600	600
813	830	842	909	827	783	611	623	623	598
0,664	530,664	530,664	530,664	519,307	519,307	519,307	519,307	519,307	519,307
,585	2,585	2,585	2,806	2,806	2,806	2,806	2,806	2,213	2,213
,923	2,159	1,925	2,432	2,665	2,810	2,908	3,023	3,142	3,103
3,834	193,834	193,834	193,000	193,000	193,000	193,000	193,000	161,426	161,426
,224	1,224	1,224	950	1,238	1,238	1,673	1,673	825	825
895	891	917	915	853	863	860	822	842	832
5,524	45,524	45,524	45,524	45,524	45,524	45,524	N/A	N/A	N/A
446	446	446	414	414	414	414	N/A	N/A	N/A
449	450	448	442	452	469	479	N/A	N/A	N/A
9,671	69,671	69,671	59,849	59,849	59,849	59,849	59,849	40,391	40,391
497		497		626					525
380		391		446					415
4.476	114.476	114.476	114.146	114.146	114.146	114.476	82.976	82.976	82,976
					,				0
				,	,	,	,		336
1 989	191 989	191 989	190 354	190 354	213 394	213 394	178 044	170 589	170,589
								,	1,407
									964
	.,010		.,	.,		.,	.,	.,0	
4 371	34 371	341 371	341 371	341 371	353 659	353 659	360 372	360 372	360,372
,	,					,			1,781
									2,192
, 100	2,710	2,000	<u> </u>	2,210	2,000	2,020	2,012	2,004	2,102
5 502	115 502	115 502	115 502	115 502	115 502	115 502	102 862	102 862	102,862
,		,						,	900
	426	440	469	1,200	1,200	1,121	1,121	500	434
	5,524 446 449 9,671	.585         2,585           ,923         2,159           3,834         193,834           ,224         1,224           895         891           5,524         45,524           446         446           449         450           9,671         69,671           497         393           4,476         114,476           758         658           658         663           1,989         191,989           ,074         1,074           968         1,078           4,371         34,371           ,058         2,058           ,465         2,418           5,502         115,502           623         623	585         2,585         2,585         2,585           ,923         2,159         1,925           3,834         193,834         193,834           ,224         1,224         1,224           895         891         917           5,524         45,524         45,524           446         446         446           449         450         448           9,671         69,671         69,671           497         497         391           4,476         114,476         114,476           1,989         191,989         191,989           ,074         1,074         1,074           968         1,078         859           4,371         34,371         341,371           ,058         2,058         2,058           2,418         2,369           5,502         115,502         115,502           623         623         623	5,585 $2,585$ $2,585$ $2,585$ $2,806$ $,923$ $2,159$ $1,925$ $2,432$ $3,834$ $193,834$ $193,834$ $193,000$ $,224$ $1,224$ $1,224$ $950$ $895$ $891$ $917$ $915$ $5,524$ $45,524$ $45,524$ $45,524$ $446$ $446$ $446$ $414$ $449$ $450$ $448$ $442$ $9,671$ $69,671$ $69,671$ $59,849$ $497$ $497$ $497$ $420$ $380$ $393$ $391$ $436$ $4,476$ $114,476$ $114,476$ $114,146$ $758$ $758$ $758$ $800$ $658$ $663$ $664$ $742$ $1,989$ $191,989$ $190,354$ $,074$ $1,074$ $1,074$ $1,074$ $1,074$ $1,074$ $1,074$ $1,074$ $4,371$ $34,371$ $341,371$ $341,371$ $465$ $2,418$ $2,369$ $2,411$ $5,502$ $115,502$ $115,502$ $115,502$	5,585 $2,585$ $2,585$ $2,806$ $2,806$ $9,23$ $2,159$ $1,925$ $2,432$ $2,665$ $3,834$ $193,834$ $193,834$ $193,000$ $193,000$ $,224$ $1,224$ $1,224$ $950$ $1,238$ $895$ $891$ $917$ $915$ $853$ $5,524$ $45,524$ $45,524$ $45,524$ $446$ $446$ $414$ $414$ $449$ $450$ $448$ $442$ $497$ $497$ $497$ $420$ $626$ $380$ $393$ $391$ $436$ $446$ $114,476$ $114,476$ $114,146$ $4,476$ $114,476$ $114,476$ $114,146$ $758$ $758$ $758$ $800$ $74$ $1,074$ $1,074$ $1,074$ $1,074$ $1,074$ $1,074$ $1,024$ $4,371$ $341,371$ $341,371$ $341,371$ $3445$ $2,058$ $2,058$ $2,141$ $2,508$ $2,665$ $2,418$ $2,369$ $2,411$ $2,270$	585 $2,585$ $2,585$ $2,806$ $2,806$ $2,806$ $2,806$ $923$ $2,159$ $1,925$ $2,432$ $2,665$ $2,810$ $3,834$ $193,834$ $193,834$ $193,000$ $193,000$ $193,000$ $,224$ $1,224$ $1,224$ $950$ $1,238$ $1,238$ $895$ $891$ $917$ $915$ $853$ $863$ $5,524$ $45,524$ $45,524$ $45,524$ $45,524$ $446$ $446$ $414$ $414$ $414$ $449$ $450$ $448$ $442$ $452$ $469$ $9,671$ $69,671$ $59,849$ $59,849$ $59,849$ $9,671$ $69,671$ $69,671$ $59,849$ $59,849$ $59,849$ $497$ $497$ $497$ $420$ $626$ $626$ $380$ $393$ $391$ $436$ $446$ $428$ $4,476$ $114,476$ $114,146$ $114,146$ $114,146$ $758$ $758$ $758$ $800$ $1,017$ $1,017$ $658$ $663$ $664$ $742$ $717$ $747$ $1,989$ $191,989$ $190,354$ $190,354$ $213,394$ $,074$ $1,078$ $859$ $1,094$ $1,102$ $968$ $4,371$ $341,371$ $341,371$ $341,371$ $341,371$ $353,659$ $,058$ $2,058$ $2,058$ $2,141$ $2,508$ $2,508$ $,465$ $2,418$ $2,369$ $2,411$ $2,270$ $2,305$ $5,502$ $115,502$ $1$	585 $2,585$ $2,585$ $2,585$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $923$ $2,159$ $1,925$ $2,432$ $2,665$ $2,810$ $2,908$ $3,834$ $193,834$ $193,834$ $193,000$ $193,000$ $193,000$ $193,000$ $,224$ $1,224$ $1,224$ $950$ $1,238$ $1,238$ $1,673$ $895$ $891$ $917$ $915$ $853$ $863$ $860$ $5,524$ $45,524$ $45,524$ $45,524$ $45,524$ $45,524$ $446$ $446$ $414$ $414$ $414$ $449$ $450$ $448$ $442$ $452$ $469$ $497$ $497$ $497$ $420$ $626$ $626$ $420$ $380$ $393$ $391$ $436$ $446$ $418$ $412$ $4,776$ $114,476$ $114,476$ $114,146$ $114,146$ $114,476$ $758$ $758$ $758$ $800$ $1,017$ $1,017$ $1,048$ $658$ $663$ $664$ $742$ $717$ $747$ $692$ $1,989$ $191,989$ $190,354$ $190,354$ $213,394$ $213,394$ $,074$ $1,074$ $1,074$ $1,150$ $1,869$ $1,869$ $1,587$ $968$ $1,078$ $859$ $1,094$ $1,102$ $968$ $1,047$ $4,371$ $341,371$ $341,371$ $341,371$ $341,371$ $341,371$ $341,371$ $353,659$ $2,508$ $2,141$ $4,65$ $2,418$ $2,369$	585 $2,585$ $2,585$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,908$ $3,023$ $3,834$ $193,834$ $193,834$ $193,000$	585 $2,585$ $2,585$ $2,585$ $2,2806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,806$ $2,208$ $3,023$ $3,142$ $3,334$ $193,834$ $193,200$ $193,000$ <



	2024	2022		scal Year	2020	2040	2040	2047	2040	204 -
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Houston Academy International		. ,								
Square feet	51,203	51,203	51,203	51,203	51,203	51,203	53,761	53,761	53,761	53,761
Capacity	534	534	534	630	589	589	630	630	665	665
Enrollment	451	451	460	490	486	483	478	460	425	430
Houston, Sam MST (1955/2019)	)									
Square feet	367,118	367,118	367,118	280,923	280,923	334,683	334,683	355,049	355,049	355,049
Capacity	2,455	2,455	2,455	1,150	2,533	2,533	4,048	4,048	3,412	3,412
Enrollment	2,434	2,634	2,500	2,600	2,718	2,557	2,595	2,691	2,689	2,346
Jones Futures Academy (1958)										
Square feet	189,156	189,156	189,156	189,156	189,156	190,692	190,692	212,457	212,457	212,457
Capacity	1,318	1,318	1,318	1,250	2,092	2,092	1,503	2,100	1,425	1,425
Enrollment	300	312	313	331	336	375	420	343	274	175
Kashmere (1968)										
Square feet	224,431	224,431	224,431	201,797	206,405	207,173	207,173	204,032	204,032	204,032
Capacity	1,312	1,312	1,312	1,631	1,553	1,553	1,609	1,609	1,238	1,238
Enrollment	605	690	585	808	764	715	690	556	561	502
Kinder HS Performing & Visual	Arts (HSPVA)	(1980/2018	3)							
Square feet	168,000	168,000	168,000	168,000	168,000	168,000	106,464	104,124	104,124	104,124
Capacity	1,114	1,114	1,114	1,310	1,310	1,310	844	844	751	751
Enrollment	765	780	786	783	787	749	751	746	724	707
Lamar (1937)										
Square feet	629,142	629,142	629,142	302,907	302,907	316,731	316,731	302,907	279,700	279,700
Capacity	2,475	2,475	2,475	2,681	2,681	2,681	2,681	2,681	3,306	3,306
Enrollment	3,044	3,058	2,966	2,807	2,775	3,023	3,278	3,323	3,347	3,236
Madison (1965/2019)										
Square feet	276,530	276,530	276,530	266,000	206,225	236,177	236,177	206,225	259,405	259,405
Capacity	1,779	1,779	1,779	2,571	2,876	2,876	2,571	2,571	2,044	2,044
Enrollment	1,670	1,884	1,732	1,769	1,705	1,644	1,548	1,653	1,828	1,723
Milby (2017)										
Square feet	267,816	267,816	267,816	385,765	385,765	385,765	385,765	389,342	389,342	389,342
Capacity	1,825	1,825	1,825	1,949	1,949	1,949	1,974	3,075	3,075	3,075
Enrollment	2,090	2,068	2,004	2,109	2,031	1,837	1,616	1,342	1,470	1,570
North Forest (2017) *										
Square feet	205,000	205,000	205,000	205,000	205,000	205,000	205,000	307,050	307,050	307,050
Capacity	1,258	1,258	1,258	2,180	2,180	2,180	2,180	2,180	1,725	1,725
Enrollment	906	907	805	957	954	962	946	904	1,011	954
Northside (1925/2019)									.,	
Square feet	274,979	274,979	274,979	260,056	260,056	260,056	260,056	267,110	267,110	267,110
Capacity	1,608	1,698	1,608	1,974	1,974	1,974	1,974	1,974	1,613	1,613
Enrollment	1,100	1,128	991	1,399	1,410	1,435	1,444	1,517	1,693	1,650
Scarborough HS (1968/2018)	1,100	.,.20		1,000	.,	1,100	.,	1,011	1,000	1,000
Square feet	238,675	238,675	238,675	175,129	175,129	176,665	176,665	183,119	183,119	183,119
Capacity	1,232	1,232	1,232	1,435	1,437	1,437	1,435	1,435	1,482	1,482
Enrollment	681	741	630	728	723	709	745	729	773	673
	001	/41	030	120	123	109	740	129	113	0/3
Sharpstown HS (2018)	015 004	215 004	215 004	224 770	224 770	224 770	251 717	224 770	201 255	201 255
Square feet	215,884	215,884	215,884	234,779	234,779	234,779	254,747	234,779	201,355	201,355
Capacity	1,488	1,488	1,488	2,183	2,473	2,473	2,183	2,183	2,062	2,062
Enrollment	1,724	1,774	1,483	1,714	1,729	1,647	1,608	1,567	1,535	1,4



				scal Year						
	<u>2024</u>	2023	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
South Early College (2017)										
Square feet	56,719	56,719	56,719	56,719	56,719	56,719	56,719	168,247	168,247	168,247
Capacity	379	379	379	368	368	368	368	368	1,350	1,350
Enrollment	407	389	385	417	409	388	369	270	1,049	1,010
Sterling (2017)										
Square feet	238,617	238,617	238,617	209,685	209,685	218,133	218,133	219,683	219,683	219,683
Capacity	1,449	1,449	1,449	1,700	1,773	1,773	1,925	1,925	1,537	1,537
Enrollment	1,281	1,375	1,219	1,578	1,491	1,382	1,303	1,086	1,129	973
Waltrip (1960/2017)										
Square feet	259,100	259,100	259,100	259,100	259,100	266,780	266,780	264,979	264,979	264,979
Capacity	1,951	1,951	1,951	1,900	2,265	2,265	2,333	2,333	1,932	1,932
Enrollment	1,574	1,559	1,545	1,801	1,841	1,833	1,732	1,577	1,760	1,612
Washington (1959/2018)										
Square feet	192,321	192,321	192,321	184,734	184,734	401,627	248,142	248,775	248,775	248,775
Capacity	1,005	1,005	1,005	2,264	1,235	1,235	2,264	2,264	1,931	1,931
Enrollment	775	822	728	727	759	723	732	723	734	653
Westbury (1961/2018)										
Square feet	416,515	416,515	416,515	291,780	291,780	328,644	328,644	324,292	324,292	324,292
Capacity	2,890	2,890	2,890	3,303	4,176	4,176	3,303	3,303	2,644	2,644
Enrollment	2,135	2,180	2,040	2,294	2,345	2,203	2,271	2,153	2,108	2,026
Westside (2000)										
Square feet	490,480	490,480	490,480	490,480	490,480	490,480	490,480	490,480	448,776	448,776
Capacity	2,640	2,640	2,640	2,768	2,768	2,768	2,768	2,768	2,381	2,381
Enrollment	2,745	2,804	2,709	2,827	2,776	2,822	2,836	2,875	2,948	2,728
Wheatley (1950)										
Square feet	272,749	272,749	272,749	272,749	272,749	274,285	274,285	272,749	268,485	268,485
Capacity	1,204	1,204	1,204	1,718	1,224	1,224	1,178	1,178	1,144	1,144
Enrollment	556	626	524	747	737	797	875	782	773	715
Wisdom (2018)										
Square feet	262,799	262,799	262,799	259,600	259,600	259,600	259,600	332,694	332,694	332,694
Capacity	1,632	1,632	1,632	1,800	2,121	2,121	2,829	2,829	2,981	2,981
Enrollment	2,101	2,290	1,540	1,877	1,948	1,972	1,950	1,865	1,598	1,464
Worthing (1962/2018)	,	,	,	,		,	,	,	,	,
Square feet	239,100	239,100	239,100	200,896	200,896	229,967	229,967	229,967	220,983	220,983
Capacity	1,316	1,370	1,316	1,200	1,508	1,508	1,508	1,508	1,707	1,707
Enrollment	777	825	640	803	787	738	758	806	669	631
Yates (1958/2018)		020	010	000	101	100	100	000	000	001
Square feet	215,818	215,818	215,818	286,628	286,628	286,628	291,236	289,881	289,881	289,881
Capacity	1,370	1,370	1,370	2,735	1,911	1,911	2,735	2,735	2,644	2,644
Enrollment	742	825	739	822	801	815	2,733 764	791	2,044	2,044
MS/HS Combination	172	025	100	022	001	015	704	751	300	300
Harper School (1951) Square feet	53,035	53 03F	53,035	53,035	53,035	56,107	56,107	53 60F	53,605	53,605
•		53,035				,		53,605	,	,
Capacity	326	326	326	1,087	N/A	N/A	N/A	372	75 56	75
Enrollment	113	74	39	6	18	17	N/A	34	56	70
Long Academy (1957)	450.005	450.005	450.005	450 400	450 400	450.045	450.045	470.074	470.071	470.07
Square feet	152,265	152,265	152,265	158,409	158,409	159,945	159,945	178,671	178,671	178,671
Capacity	1,208	1,208	1,208	1,626	1,494	1,494	1,450	1,450	1,200	1,200
Enrollment	723	814	1,180	937	939	878	914	1,013	1,070	1,02



			Fi	scal Year						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	2015
as Americas (Sq. ft. Housed	at Long Academ	ıy)								
Square feet	152,265	152,265	152,265	158,409	158,409	159,945	159,945	178,671	178,671	178,671
Capacity	361	361	722	758	600	600	450	450	413	413
Enrollment	333	325	263	245	352	372	243	334	112	305
Vickey Leland College Prep (	2017)									
Square feet	135,023	135,023	135,023	140,862	140,862	140,862	140,862	66,902	66,092	66,092
Capacity	882	882	882	950	1,108	1,108	719	719	999	999
Enrollment	285	300	315	454	468	500	479	441	422	435
Sharpstown International Sch	ool / MS (1969)									
Square feet	189,616	189,616	189,616	182,602	180,298	181,931	180,395	169,643	168,247	168,247
Capacity	1,330	1,330	1,330	1,612	1,590	1,590	1,546	1,546	1,350	1,350
Enrollment	1,275	1,260	1,292	1,252	1,227	1,148	1,090	1,046	1,049	1,010
Young Women's College Prep	o (1925/2018)									
Square feet	160,060	160,060	160,060	155,045	155,045	155,045	116,757	168,125	168,125	168,125
Capacity	991	991	991	921	1,080	1,080	921	921	1,257	1257
Enrollment	430	392	394	514	512	466	495	579	629	497
Charter										
Community Services / Chatha	am (1964)									
Square feet	39,404	39,404	39,404	39,404	40,620	40,620	40,620	47,379	47,379	47,379
Capacity	-	-	-	-	115	115	N/A	429	429	429
Enrollment	63	79	108	55	83	134	120	100	83	93
Program										
Jordan, Barbara (1979/2019)										
Square feet	120,500	120,500	120,500	288,366	288,366	119,869	289,134	288,366	287,903	287,903
Capacity	577	650	600	525	525	830	1,905	1,905	1,988	1,988
Enrollment	273	589	490	414	380	190	142	314	551	779

\* Campus acquired via annexation of North Forest ISD in 2014.

Note: Changes to square feet are due to new construction, additions or deletions of temporary buildings, and/or adjustments due to a facilities assessment.

2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT COMPLIANCE SECTION

San Carton

FINANCIAL EXCELLENCE Supporting Academic Success



#### Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the School Board of Houston Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Houston Independent School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 7, 2024.

#### Report on Internal Control over Financial Reporting

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

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

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

#### Report on Compliance and Other Matters

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

The School Board of Houston Independent School District

#### Purpose of this Report

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

Weaver and Siduell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas November 7, 2024



#### Independent Auditor's Report on Compliance for Each Major Federal and State Program and Report on Internal Control over Compliance Required by the Uniform Guidance and Texas Grant Management Standards

To the School Board of Houston Independent School District

#### Report on Compliance for Each Major Federal Program and State Program

#### Opinion on Each Major Federal and State Program

We have audited Houston Independent School District's (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the Texas Grant Management Standards that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2024. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2024.

#### Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the Texas Grant Management Standards (TxGMS). Our responsibilities under those standards, the Uniform Guidance and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal and state programs.

The School Board of Houston Independent School District

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, the Uniform Guidance and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, the Uniform Guidance and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of over compliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance.

The School Board of Houston Independent School District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance that weaknesses or significant deficiencies in internal control over compliance that weaknesses or significant deficiencies in internal control over compliance that weaknesses or significant deficiencies in internal control over compliance that weaknesses or significant deficiencies in internal control over compliance that weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Accordingly, this report is not suitable for any other purpose.

Weaver and Siduell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas November 7, 2024

Houston Independent School District Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2024

### Section I. Summary of Auditor's Results

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No
Federal and State Awards	
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance and Texas Grant Management Standards?	No

Houston Independent School District Schedule of Findings and Questioned Costs - Continued For the Fiscal Year Ended June 30, 2024

### Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster		
10.553, 10.555, 10.559, 10.582 10.558 84.027A, 84.173A 84.287C 84.048A	Child Nutrition Cluster Child and Adult Care Food Program Special Education Cluster Twenty-First Century Community Learning Center Career and Technical Education Basic Grants to		
Identification of Major State Programs			
Identifying Number(s)	Name of State Program		
03002301	School Lunch Matching		
Dollar threshold used to distinguish between Type A and Type B federal programs \$3,000,000			
Dollar threshold used to distinguish between Type A and Type B state programs \$750,000			

Auditee qualified as low-risk auditee?

Yes



HOUSTON INDEPENDENT SCHOOL DISTRICT Schedule of Findings and Questioned Costs Year Ended June 30, 2024

Section II - Findings Related to Financial Statements

None reported

#### Section III – Federal and State Award Findings and Questioned Costs

None reported



### HOUSTON INDEPENDENT SCHOOL DISTRICT

Status of Prior Year Audit Findings JUNE 30, 2023

### Section V – Findings Related to Financial Statements

#### 2023-001: Significant Deficiency in Internal Control over Financial Reporting: Accounts Payable

Status: Complete



Pass-Through Entity Identifying Number	Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Federal Expenditures
	U.S. DEPARTMENT OF AGRICULTURE-FOOD AND NUTRITION SERVICE		
71402401 71302401	Pass-Through Texas Education Agency: School Breakfast Program - Cash Assistance National School Lunch Program - Cash Assistance Total Pass-Through Texas Education Agency	10.553 10.555	\$ 32,718,890 77,874,047 110,592,937
806780706 806780706	Pass-Through Texas Department of Agriculture: National School Lunch Program - Non-Cash Assistance (Commodities) Supply Chain Assistance	10.555 10.555	9,149,756 * 6,704,440 * 15,854,196
806780706 806780706	Fresh Fruits and Vegetables Program - Cash Assistance Summer Food Service Program for Children - Cash Assistance Total Child Nutrition Cluster	10.582 10.559	2,866,526 1,073,459 130,387,118
806780706	Child and Adult Care Food Program - Cash Assistance Total Pass-Through Texas Department of Agriculture	10.558	4,783,735 24,577,916
	Total U.S. Department of Agriculture—Food and Nutrition Service	-	135,170,853
	U.S. DEPARTMENT OF AGRICULTURE—NATIONAL RESOURCES CONSERVATION SERVICE		
NR237442XXXXG003	Direct Program: Environmental Quality Incentives Program Total U.S. Department of Agriculture—National Resources Conservation Service	10.912	192,693 192,693
	ENVIRONMENTAL PROTECTION AGENCY		
008609	Direct Program: Clean School Bus Rebates Total Environmental Protection Agency	N/A	600,000 600,000
	U.S. DEPARTMENT OF DEFENSE		
N/A	Direct Program: JROTC Career Academy Total U.S. Department of Defense	12.000 <u>-</u>	1,893,405 1,893,405
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
B-22-CP-TX-0885	Direct Program: Economic Development Initiative, Community Project Funding, and Miscellaneous Grants Total US Department of Housing and Urban Development	14.251	469,678 469,678
	U.S. DEPARTMENT OF JUSTICE		
15PBJA-21-GG-04459-BWCX 2020-YS-BX-0100	Pass-Through Office of Justice Programs: Body Worn Camera Policy and Implementation STOP School Violence Total Pass-Through Office of Justice Programs	16.835 16.839	70,794 27,553 98,347
	Total U.S. Department of Justice	-	98,347
	U.S. DEPARTMENT OF LABOR		
212022017110000	Pass-Through Texas Education Agency: Workforce Innovation and Opportunity Act (WIOA) Cluster:	47.050	14 400
213933017110009	Workforce Innovation and Opportunity Act, Adult Programs Total Pass-Through Texas Education Agency	17.258 <u></u>	14,198 14,198
	Total U.S. Department of Labor	-	14,198



Pass-Through Entity Identifying Number	Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Federal Expenditures
	LIBRARY OF CONGRESS		
GA21C0097	Direct Program: Teaching with Primary Sources	42.010	40,415
GA2100097	Total Library of Congress	42.010	40,415
	NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
	Direct Program:		
80NSSC23K0601	Mission Support Total National Aeronautics and Space Administration	43.009	552,369 552,369
	NATIONAL ENDOWMENT FOR THE ARTS		
	Direct Program:		
1905192-51-23	Promotion of the Arts Grants to Organizations and Individuals	45.024	26,807
	Total National Endowment for the Arts	-	26,807
	U.S. DEPARTMENT OF EDUCATION		
U165A170059	Direct Programs: Magnet Schools Assistance	84.165A	32,918
U215J180032	Full-Service Community Schools	84.215J	515,418
S215K220012	Promise Neighborhoods	84.215K	18,683
S215K230080	Promise Neighborhoods Subtotal for Program	84.215K	1,001,943 1,536,044
	Total Direct Programs	_	1,568,962
	Pass-Through Texas Education Agency:		
23610101101912	Title I Grants to Local Educational Agencies	84.010A	1,934,906
24610101101912 23610103101912	Title I Grants to Local Educational Agencies Title I Grants to Local Educational Agencies	84.010A 84.010A	163,787,198 10,082
24610103101912	Title I Grants to Local Educational Agencies	84.010A	178,505
23610141101912	Title I Grants to Local Educational Agencies	84.010A	212
24610141101912	Title I Grants to Local Educational Agencies	84.010A	158,364
226101647110012	Title I Grants to Local Educational Agencies	84.010A	(3,288)
236101587110002	Title I Grants to Local Educational Agencies	84.010A	346,969
236101587110001 23610137101912	Title I Grants to Local Educational Agencies	84.010A 84.010A	323,827 460,752
246101397110053	Title I Grants to Local Educational Agencies Title I Grants to Local Educational Agencies	84.010A	45,000
_ 1010100/110000	Total Title I Part A, Part D and Title I 1003	-	167,242,527
236600011019126600	Special Education Cluster (IDEA): Special Education-Grants to States	84.027A	1 245 020
246600011019126600	Special Education-Grants to States	84.027A 84.027A	1,245,020 57,532,643
240000011010120000	Subtotal for Program		58,777,663
66002406	Special Education-Grants to States	84.027A	198,711
	Subtotal for Program	-	198,711
225350021019125350	COVID-19 – Special Education-Grants to State Subtotal for Program	84.027X	(6,041)
236610011019126610	Special Education-Preschool Grants	84.173A	29,732
246610011019126610	Special Education-Preschool Grants Subtotal for Program	84.173A _	341,544 371,276
225360021019125360	COVID-19 – Special Education-Preschool Grants	84.173X	96,111
	Subtotal for Program	-	96,111
	Total Special Education Cluster (IDEA)	-	59,437,720 ***



Pass-Through Entity		Assistance	Federal
Identifying Number	Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Listing Number	Expenditures
23615001101912	Migrant Education-State Grant Program	84.011A	1,502
24615001101912	Migrant Education-State Grant Program	84.011A	394,052
	Subtotal for Program	-	395,554
23420006101912 24420006101912	Career and Technical Education Basic Grants to State Career and Technical Education Basic Grants to State	84.048A 84.048A	342,418 2,784,837
24420006101912	Subtotal for Program	84.048A	3,127,255
		-	0,121,200
234600057110039	Education for Homeless Children and Youth	84.196A	48,849
244600057110046	Education for Homeless Children and Youth	84.196A	242,977
	Subtotal for Program	-	291,826
236950267110024	Twenty-First Century Community Learning Centers	84.287C	48,700
236950307110028	Twenty-First Century Community Learning Centers	84.287C	16,953
246950307110028	Twenty-First Century Community Learning Centers	84.287C	1,386,737
246950337110039	Twenty-First Century Community Learning Centers	84.287C	1,595,241
	Subtotal for Program	-	3,047,631 **
00074004404040	Faciliate Language Approximiting Otata Canada	04.2054	400.005
23671001101912 24671001101912	English Language Acquisition State Grants English Language Acquisition State Grants	84.365A 84.365A	132,065 12,029,441
24671003101912	English Language Acquisition State Grants	84.365A	1,482,814
	Subtotal for Program		13,644,320
		-	
23694501101912	Supporting Effective Instruction State Grants	84.367A	1,133,413
24694501101912	Supporting Effective Instruction State Grants	84.367A	12,726,232
236945677110005	Supporting Effective Instruction State Grants	84.367A	750,000 14,609,645
	Subtotal for Program	-	14,009,045
69552302	Grants for State Assessments	84.369A	47,023
	Subtotal for Program	_	47,023
23680101101912	Student Support and Academic Enrichment Program	84.424A	1,251,446
24680101101912	Student Support and Academic Enrichment Program Subtotal for Program	84.424A	<u>11,672,903</u> 12,924,349
	Subject of Fregram	-	12,324,043
21521001101912	COVID-19 – Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	3,594,277
	Subtotal for Program	_	3,594,277
21528001101912 21528042101912	COVID-19 – Elementary and Secondary School Emergency Relief Fund (ARP ESSER III) COVID-19 – Elementary and Secondary School Emergency Relief Fund (ARP ESSER III)	84.425U 84.425U	309,914,523 740,907
215280587110070	COVID-19 – Elementary and Secondary School Emergency Relief Fund (ARP ESSER III)	84.425U	430,088
210200001110010	Subtotal for Program	-	311,085,518
	-	-	
215330017110039	COVID-19 – Elementary and Secondary School Emergency Relief Fund (ARP ESSER III)	84.425W	61,645
21533002101912	COVID-19 – Elementary and Secondary School Emergency Relief Fund (ARP ESSER III) Subtotal for Program	84.425W	2,176,460 2,238,105
	Subject of Fregram	-	2,200,100
	Total Pass-Through Texas Education Agency	_	591,685,750
		_	
0450 00 075	Pass-Through Education Service Center:		
3153-93-878	Special Education-Grants to State	84.027A 84.027A	14,488
3154-93-878	Special Education-Grants to State Total Pass-Through Education Service Center	84.027A	<u>165,350</u> 179,838 ***
		-	110,000
	Pass-Through Harris County Department of Education:		
246950337110049	Twenty-First Century Community Learning Centers	84.287C	163,611
246950307110026	Twenty-First Century Community Learning Centers	84.287C	36,159
	Total Pass-Through Harris County Department of Education	-	199,770 **
	Pass-Through Prairie View A&M University		
M2400952/S336S220055	Teacher Quality Partnership Grants	84.336S	427,500
	Total Pass-Through Prairie View A&M University	-	427,500
		_	
	Pass-Through New Teacher Center:		
U411A190003	Education Innovation and Research Grants- Expansion Grants	84.411A	190
	Total Pass-Through New Teacher Center	-	190
	Total U.S. Department of Education		594,062,010
		-	



Pass-Through Entity Identifying Number	Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Federal Expenditures
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
NU87PS004356	Direct Programs: Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	427,797
NU87PS004356C3	COVID-19 – Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance Total Direct Programs	93.079	175,844 603,641
4600017358/2022-0612	Pass-Through City of Houston Health Department: COVID-19 – Public Health Workforce Total Pass-Through City of Houston Health Department	93.354	155,400 155,400
RS12022DISD/2202TXRSSS 2402TXRSSS	Pass-Through United States Conference of Catholic Bishops: Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee and Entrant Assistance State/Replacement Designee Administered Programs Total Pass-Through United States Conference of Catholic Bishops	93.566 93.566	79,105 596,643 675,748
183914017110001	Pass-Through University of Texas Health Science Center at Houston: Child Care and Development Fund (CCDF) Cluster: Child Care and Development Block Grant Total Pass-Through University of Texas Health Science Center at Houston	93.575	903 903
2823CCMC24	Pass-Through Harris County Department of Education: Child Care and Development Fund (CCDF) Cluster: Child Care Mandatory & Matching Funds of the Child Care and Development Fund Total Pass-Through Harris County Department of Education	93.596	196,822 196,822
HHS000537900248	Pass-Through Health and Human Services Commission: Medicaid Cluster: Medicaid Administrative Claiming (MAC) Total Pass-Through Health and Human Services Commission	93.778	929,859 929,859
HHS001105400006 HHS001105400006/2024-01	Pass-Through Texas Department of Family and Protective Services: Maternal, Infant and Early Childhood Home Visiting Grant Maternal, Infant and Early Childhood Home Visiting Grant Total Pass-Through Texas Department of Family and Protective Services	93.870 93.870	146,758 990,089 1,136,847
	Total U.S. Department of Health and Human Services		3,699,220
PA-06-TX-4485-PW-00309	U.S. DEPARTMENT OF HOMELAND SECURITY—FEDERAL EMERGENCY MANAGEMENT AGENCY Pass-Through Texas Division of Emergency Management COVID-19 – Disaster Grants - Public Assistance (Presidentially Declared Disasters) Total U.S. Department of Homeland Security—Federal Emergency Management Agency	97.036	(141,600) (141,600)
	TOTAL EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE		\$ 736,678,395
	*Total for Assistance Listing **Total for Assistance Listing ***Total for Special Education Cluster	10.555 84.287C	<ul> <li>\$ 93,728,243</li> <li>\$ 3,247,401</li> <li>\$ 59,617,558</li> </ul>
The notes to the Schedule of E	xpenditures of Federal and State Awards are an integral part of this schedule.		(Concluded)



Pass-Through Entity Identifying Number	Grantor/ Pass-Through Grantor/ Program Title	Ex	State penditures
	TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES		
HHS001105400006	Texas Home Visit Program	\$	2,016.00
HHS001105400006/2024-01	Texas Home Visit Program	Ŷ	240,835
	Total Texas Department of Family and Protective Services		242,851
	CANCER PREVENTION AND RESEARCH INSTITUTE OF TEXAS		
	Pass-Through the University of Texas Health Science Center at Houston:		
PP170046	University of Texas Health Science Center at Houston–HPV Program		19,844
	Total Cancer Prevention and Research Institute of Texas		19,844
	TEXAS DEPARTMENT OF AGRICULTURE		
3002401	School Lunch Matching		458,239
	Total Texas Department of Agriculture		458,239
	TEXAS A&M UNIVERSITY ENGINEERING EXPERIMENT STATION		
N/A	High School Aerospace Scholars Pilot Program		4,381
	Total Texas A&M University Engineering Experiment Station		4,381
	TEXAS OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		
4033403/2023-TP-ST-0002	Equity and Outreach Juvenile Justice and Truancy Prevention Project		27,282
	Total Texas of the Governor – Criminal Justice Division		27,282
	TEXAS PARKS AND WILDLIFE DEPARTMENT		
52-000817	Texas Parks & Wildlife Project Adventure Outdoors & Recreation		41,776
	Total Texas Parks & Wildlife Project Adventure Outdoors & Recreation		41,776
	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		
N/A	Law Enforcement Officer Standards and Education		24,448
	Total Texas Comptroller of Public Accounts		24,448
	PRAIRIE VIEW A&M UNIVERSITY		
2021-0059515	The Vision Community Statue Project – Booker T. Washington High School		204,210
	Total Prairie View A&M University		204,210
	TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE	\$	1,023,031
The notes to the Schedule of	Expenditures of Federal and State Awards are an integral part of this schedule.		(Concluded)

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#### HOUSTON INDEPENDENT SCHOOL DISTRICT Notes to Schedule of Expenditures of Federal and State Awards June 30, 2024

 The Houston Independent School District (the "District") utilizes the funds specified in the Texas Education Agency Financial Accountability System Resource Guide. The information in the Schedule of Expenditures of Federal Awards (SEFA) is presented in accordance with the requirements of the Uniform Guidance and the Schedule of Expenditures of State Awards (SESA) is presented in accordance with the requirements of Texas Grant Management Standards.

The Special Revenue Fund is used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund. Generally, unused balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current-financial-resources measurement focus. All federal and state grant funds are accounted for in the Special Revenue Fund, a component of the governmental funds. With this measurement focus, only current assets and current liabilities, generally, are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified-accrual basis of accounting is used for the governmental funds. This basis of accounting recognizes revenues in the accounting period in which they become both measurable and available and expenditures in the accounting period in which the fund liability is incurred, except that principal and interest on general long-term debt are recognized when due.

National School Lunch Program and Summer Food Service Program non-cash commodities are recorded at their estimated market value at the time of donation.

Federal and state grant funds are considered to be earned when all eligibility requirements have been met. Any excess of revenues or expenditures is recorded as unearned revenues or accounts receivable, respectively.

- 3. The period of availability for federal funds for the purpose of liquidating all financial obligations incurred on or before the ending date of the federal project period extended 120 calendar days beyond the federal project period ending date as specified in the terms and conditions (2 CFR section 200.344(b)).
- 4. The disbursement of funds received under federal grant programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund. In the opinion of management, such disallowed claims, if any, will not have a material effect on any of the financial statements of the individual fund types or on the overall financial position of the District at June 30, 2024.

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Total Expenditures of Federal Financial Assistance	\$	736,678,395
Public Assistance Grants (ALN 97.036) DR-4485		26,325,392
COVID-19 Emergency Connectivity Fund (ALN 32.009)		12,399,077
Additional federal revenue reported:		
Interest Subsidy on Build America & Qualified School Construction Bonds	;	4.432.143
School Health and Related Services (SHARS)		3,286,676
Total Federal Revenues Reported	\$	783,121,683



- 5. The District has elected not to use the 10-percent de minimis indirect cost as allowed under the Uniform Guidance.
- 6. Indirect costs in the amount of \$476,963 from the prior fiscal year are included in the Schedule of Expenditures of Federal Awards.

### HOUSTON INDEPENDENT SCHOOL DISTRICT



# CONTROLLER'S OFFICE

FINANCIAL EXCELLENCE Supporting Academic Success

It is the policy of the Houston Independent School District not to discriminate on the basis of age, color, handicap or disability, ancestry, national origin, marital status, race, religion, sex, veteran status, political affiliation, sexual orientation, gender identity and/or gender expression in its educational or employment programs and activities.