



2023

Annual Comprehensive
FINANCIAL REPORT

For fiscal year ended August 31, 2023

NORTHSIDE INDEPENDENT SCHOOL DISTRICT

San Antonio, Texas

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended August 31, 2023

BOARD OF SCHOOL TRUSTEES

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Prepared by the Office of
Business and Finance

Dr. Rene Barajas
Deputy Superintendent
Business and Finance

Tiffany Contreras
Assistant Superintendent
Budget and Finance

Susan Rios, CPA
Director of Accounting

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

ANNUAL COMPREHENSIVE FINANCIAL REPORT
August 31, 2023

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INTRODUCTORY SECTION



January 23, 2024

Mr. Robert Blount, Jr., President
Members of the Board of School Trustees
Northside Independent School District
San Antonio, Texas

Dear Mr. Blount, Board Members, and Patrons:

The Texas Education Code requires that all school districts file and publish a complete set of financial statements with the Texas Education Agency ("TEA") within 150 days of the close of each fiscal year. The financial statements must be presented in conformity with accounting principles generally accepted in the United States of America. The financial statements must be audited by a firm of licensed certified public accountants 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. Pursuant to these requirements, we hereby issue the Annual Financial Report (AFR) of the Northside Independent School District ("District" or "Northside") for the year ended August 31, 2023.

This report consists of management's representations concerning the financial condition and operations of the District. Accordingly, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to help protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the presentation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Whitley Penn, LLP, a firm of licensed certified public accountants, has audited the financial statements of the District. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended August 31, 2023 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unmodified opinion that the District's basic financial statements for the fiscal year ended August 31, 2023 are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the basic financial statements of the District was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the audited government's internal controls and compliance with legal requirements, with emphasis on the administration of federal awards. These reports are presented as part of the Annual Comprehensive Financial Report's (ACFR) Federal Awards Section. Findings associated with the Single Audit will be found in the Schedule of Findings and Questioned Costs along with a Corrective Action Plan from District Management, if applicable.

Rene Barajas, PhD
Deputy Superintendent
Business and Finance

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The Governmental Accounting Standards Board (GASB) requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the 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 Independent Auditor's Report.

DISTRICT PROFILE

Established in 1949 by the consolidation of twelve rural schools, today, the District is the fourth largest school system in Texas. The District is located in the rapidly growing northwest quadrant of Bexar County and includes portions of Medina and Bandera counties as well as the City of San Antonio. The District includes 355 square miles of urban landscape, suburban growth, and rural Texas hill country.

Northside enrollment is 100,612 students for 2023-24 on the September 29, 2023 Base Day count. The District prides itself on its diversity. Student demographics for 2022-23 are: 68.5% Hispanic, 16.1% White, 6.9% African American, 3.9% Asian, 0.2% Native Hawaiian/Other Pacific Islander, 0.1% Native American, and 4.3% of two or more races. About 54.1% of students are considered economically disadvantaged. Data retrieved from PIEMS fall data review SY 2022-23

Residents of the District elect members of the Board of Trustees to four-year terms from each of seven single-member districts. The Trustee seats are up for election on a rotating basis on the second Saturday in May. Vacancies may be filled by appointment until the next election. Trustees annually elect Board officers, including President, Vice-President, and Secretary. The Trustees serve the citizens of San Antonio's largest school system without compensation.

The District provides a full range of educational services for grade levels Pre-K through 12, in addition to educational programs that begin at infancy for some children and extend through age 22 for others. These programs include regular and enriched academic education, special education for students with disabilities, occupational and vocational education, bilingual instruction for students with limited English proficiency, and specialized instruction for economically disadvantaged students.

Academically talented students may seek challenges in, pre-Advanced Placement, Advanced Placement, and dual credit courses in English, Mathematics, Social Studies, and Science and other subjects in grades 6-12. In addition, students may study five different foreign languages. The District provides programs for gifted students in a variety of settings in grades K-12 that focus on the development of higher-level and cognitive thinking skills.

- The District offers three middle school and eight high school magnet programs that provide specialized curricula and career-oriented classes for students. The high school programs include Communication Arts High School, Construction Careers Academy, Health Careers High School, John Jay Science and Engineering Academy, Marshall Law and Medical Services Magnet School, the Northside School of Innovation, Technology, Entrepreneurship (NSITE) High School, Agriculture Science and Technology Academy, and the CAST Teach High School. The district opened its first middle school magnet program, the STEM-focused Jones Magnet School in 2020, the second middle school magnet, Zachry Magnet School, in 2021, and the third, Hobby middle school program concentrating on Career and Technical Education courses in 1971.

In addition, the District is committed to life-long education and offers one of the largest adult and community education programs in Bexar County, as well as numerous outreach programs for students in special circumstances (i.e., teenage mothers, at-risk students, dropouts, and the homeless). More than 20,500 people are served by the Adult and Community Education Department, which also offers career advancement and Learning Tree after school care programs, and operates one of the largest summer education programs in San Antonio.

District Accomplishments

- More than 7,400 students received diplomas in June 2023 at 12 graduation ceremonies. The Class of 2023 earned \$181.4 million in college scholarships and 61,807 hours of college credit.
- Northside teachers and administrators are consistently recognized at local, state, and national levels. Marshall HS history teacher Anthony Gonzales was recipient of the James F. Veninga Outstanding Teaching of the Humanities Award from Humanities Texas. Jasmin Thompson, a first grade, teacher at Braun Station Elementary School, was the recipient of the 2022-23 EXCEL Award by KENS5 and Credit Human. Rayburn MS art teacher Larry West was named the 2022 Outstanding Middle School Art Educator by the Texas Art Education Association (TAEA). Clark HS Latin teacher, William Lee, was named the 2023 American Council on the Teaching of Foreign Language's (ACTFL) National Language Teacher of the Year. Assistant Superintendent for Technology Services Lori Jones, an Air Force reservist, was promoted to the rank of Brigadier General. Monica Faulkenbery, Assistant Director of Communications, received the 2023 President's Award from the Texas State Public Relations Association (TSPRA). Dr. Woods was the 2022 recipient of the Golden Deeds Award presented by the Texas Association of School Administrators (TASA) and Texas A&M University Educational Administration and Human Resources Development. Sasha Luevano, Adult Education Program Coordinator, was named the Administrator of the Year for the Texas Association for Literacy and Adult Education. Head Coach Rihana Houy was named the Express News Coach of the Year. where the NISD Board was named the Outstanding Board in the State of Texas at the H-E-B Excellence Education Awards event.

Innovative Initiatives

- All eighty-one elementary schools offered STEM Labs in the 2022-2023 school year. They're staffed by certified teachers and serve all students on each campus on a rotating basis, similar to music, art, and physical education.
- In the fall of 2022, 6,388 juniors took the PSAT for free during the school day at their home campus.
- Northside ISD is committed to ensuring high-levels of teaching and learning and is focused on the continued use of Professional Learning Communities district-wide.

Community Support

- Since 1995, voters have approved almost \$5 billion in bonds to build new schools and make improvements to existing schools. In May 2022, Northside voters approved a \$992 million election, making it the ninth consecutive bond election voters have passed. Sixty-seven percent of the District's \$992 million bond authorization will fund improvements to existing schools.
- The Northside Education Foundation (Foundation) was created in 1995. The mission of the Foundation is to foster community involvement in innovative educational programs by generating and disbursing funds and other resources to provide enrichment for students of the Northside Independent School District. Since its inception, NEF has awarded more than \$10 million in grants to district educators. The Foundation has been recognized as one of the Top 50 Education Foundations in the nation and has an endowment of \$6.1 million.
- The Adult and Community Education Department, which offers various classes to the community which also includes career advancement and Learning Tree after school care programs. During 2023, it served more than 20,500 participants, in addition, it operates one of the largest summer education programs in San Antonio.

Financial Stewardship

- The District is average in local tax commitment, above average in percent of budget devoted to instruction, and among the lowest in administrative cost-per student.
- The District has one of the lowest tax rates among Bexar County's 19 school districts. With the passage of House Bill 3 in the 2019 legislative session, state revenue for the District increased and the M&O rate for the District decreased 7 cents. Even with the issuance of new debt, the District did not increase the I&S tax rate.

OUR MISSION

The Northside Independent School District and our community will provide innovative, high-quality, diverse learning experiences for all students in an ever-changing world.

OUR BELIEFS

- We believe public education is a bridge to creating productive members of society.
- We believe every individual is entitled to an emotionally and physically safe and respectful learning environment.
- We believe each student deserves equal and equitable access to a quality education.
- We believe a commitment to student success is a shared responsibility among students, parents, educators, and the community.
- We believe students learn best when they are active participants in their own learning.
- We believe the more connected families are in the educational process, the more successful students will be.
- We believe meaningful relationships among parents, educators, and the community foster student success.
- We believe core academics, the arts, career & technology, electives, and extracurricular activities are crucial to a well-rounded education.
- We believe schools create conditions that prepare students to be critical thinkers and problem solvers.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Introduction

The District is located in the heart of a rapidly growing area in Bexar County. The District's appeal to families is due to factors such as excellent teachers, strong academics, and outstanding extracurricular programs. The District facilities provide functionality with aesthetically pleasing facades. As a family-friendly District, our emphasis is on children and families. The District also places great emphasis on a high quality work force and an employee-family culture.

Population

There are an estimated 696,000 people residing in the District and about 258,000 households. Enrollment in the District has been steadily growing since the 1990s, and recent trends show a stable enrollment around 102,719. Northside is the largest of 16 school districts in Bexar County.

San Antonio is the 7th largest city in the United States and boasts one of the fastest growing metropolitan areas. Bexar County population exceeded 1.7 million in the 2010 census, representing a 23% increase since 2000. This growth rate is also typical for the District and has resulted in opening more than 40 new schools in the last fifteen years.

Local Economy

The local economy prior to the pandemic remained strong with growth in major areas of the City's high growth business sectors. The area economy maintained a history of in the aerospace, bioscience/healthcare, energy, information technology and manufacturing sectors. This growth had enabled unemployment rates in the area to remain below the state and national levels. Unemployment rates during the pandemic have increased but began to uptick near the end of the District's fiscal year and trended above the national average.

Altogether, an estimated 9,200 large and small businesses are located in the District, including economic generators such as the South Texas Medical Center, which is home to dozens of hospitals, Valero Energy, USAA Texas based

financial services organization, and Microsoft Corporation, the District's largest taxpayer. Entertainment destinations, SeaWorld and Fiesta Texas, help draw tourists and residents to Northwest San Antonio.

The Westover Hills development includes major corporations like QVC, Citicorp, The American Funds Group, and Chase Manhattan. Ingram Park Mall, one of the area's largest shopping malls, with 1.1 million square feet, the sprawling and upscale Shops at La Cantera, and other major shopping centers are all located within the District. In addition, The Rim is a massive entertainment and shopping destination that brings thousands of visitors to the District and is still expanding. Northside's major taxpayer resorts include the Hyatt Regency Hill Country Resort, The Eilan Hotel Resort and Spa, Hyatt Wild Oak Ranch, and La Cantera Hill Country Resort.

In addition to the more than 150 schools and facilities the District operates, northwest Bexar County is a higher education and research center magnet. The University of Texas at San Antonio, home to more than 35,000 undergraduate, graduate, and post-graduate students, is located in Northside. The University of Texas Health Science Center at San Antonio, with its medical, dental, nursing, and allied health schools, is also located in the District, as well as Northwest Vista College, part of the Alamo Community College District. Other large enterprises located within the District are the Southwest Research Institute, National Security Agency and the Texas Research Park.

Access

The District has an excellent transportation system, with many major roads and highways traversing through it. Interstate Highway 10, which is the major east-west interstate highway in the southern United States, runs through the District. State Highway 151, which is a 10-mile, 4-lane, divided highway, also runs through the District. Both these highways provide quick access to Interstate Loop 410 and Texas State Highway Loop 1604 and link downtown San Antonio to the Northwest part of Bexar County. The Highway 151-Loop 1604 area is where most of the new housing within the District is being constructed.

THE REPORTING ENTITY

Northside Independent School District is an independent reporting entity clearly within the criteria established in Section 2100 of the Governmental Accounting Standards Board codification.

Internal and Budgetary Controls

The development and evaluation of the District's accounting system considers the adequacy of the internal control structure. The internal control structure is designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of controls should not exceed the benefits expected to be derived, and that the evaluation of costs and benefits requires estimates and judgments by management.

We believe that the District's accounting controls provide reasonable assurance that errors or irregularities that could be material to the financial statements are prevented or would be detected within a timely period by employees in the normal course of performing their assigned functions.

Budgetary controls are established by regulations of the Texas Education Agency and by District policy for all administrators with line item responsibility. TEA regulations set the level of budgetary control at the major functional expenditure level. Administrators have the responsibility to develop and manage their own program budgets once approved. Revisions within the categories are accepted upon request, but additions in amount or revisions between functions require recommendation of the Superintendent and approval by the Board of Trustees.

General Educational Functions

Principally, local taxes and state entitlements support general educational activities. Direct federal aid is nominal in the General Fund; however, the Special Revenue Fund receives most of its funding from Federal grants, which are distributed through the Texas Education Agency. General educational activities are accounted for in the General and Special Revenue Funds. State and federal grants or entitlements primarily support the Special Revenue Fund. They include support for the economically and academically disadvantaged, federal support for special and vocational education, and a variety of other projects as described in the Combining Statements.

Cash Management

The District's cash position is reviewed daily and all idle cash is invested in accordance with the District's investment policy. The District's investment officers invest primarily in U.S. Government agency notes and local government investment pools. Total investments at August 31, 2023 were \$964,037,272 and the average yield on investments was 4.60%. Yields on investments remain favorable compared to the three-month Treasury bill rate.

The District's investment policy is to protect principal and minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were either insured by federal depository insurance or collateralized. All collateral pledged to the District was held in the District's name by the Federal Reserve in Boston, Massachusetts. Wells Fargo Securities holds investments owned by the District.

Risk Management

The purpose of Risk Management is to plan for the negative consequences of any decision, process, or action by using whatever means feasible to control the chance of financial loss. Effective risk management is a critical component of any sound organization. Every dollar spent on property damage, on-the-job injuries, liability claims, and insurance premiums is a dollar not spent for school district services.

The objectives of risk management are to:

1. ensure that District assets are protected and managed appropriately;
2. identify situations that may create liability and financial burden upon the District;
3. implement effective procedures to minimize and/or avoid loss exposures;
4. act as a resource and service center for all District employees.

The District also maintains a self-funded worker's compensation program, property and casualty exposures and coverage, safety training and inspection program.

Worker's Compensation Program

The District provides all employees with worker's compensation coverage for injuries that occur in the course and scope of employment. Although the District is self-insured for this exposure, a third party administrator discharges the claims function of this program. The District also purchases excess worker's compensation coverage through a commercial insurer in order to protect the District's fund from catastrophic losses.

Property and Casualty Coverage

Commercial property and casualty policy (P&C) is purchased by the District to provide fire and extended coverage of all District permanent structures and their contents. Other P&C exposures insured are Boiler & Machinery, Underground Storage Tank Liability, Crime Coverage, Errors & Omissions Coverage, and numerous Fidelity Bonds. The District maintains self-insurance for Commercial Automobile Liability.

Safety Program

The District provides regular training to various campus personnel and employee groups throughout the District. Specific or targeted training is provided on the basis of need and at periodic intervals throughout the year. In addition, the use of inspections has allowed the District to identify unsafe acts or conditions, make necessary changes and prevent loss situations from occurring to others.

Northside Employee Benefits

Northside makes an array of benefits available through a Section 125 Cafeteria Plan to all regular employees who work 20 hours or more per week. Participation in the Cafeteria Plan allows for certain benefits to be deducted from the employee's pay with tax-deferred money. Northside retirees are eligible for dental and vision benefits outside of the Section 125 Cafeteria Plan. The District subsidizes premiums for active employees based on the coverage tier selected (i.e., employee only, employee and spouse, employee and children, employee and family). The District does not subsidize retiree benefits.

Health Insurance Program

The District offers its employees a suite of health benefit plans fully insured by UnitedHealthCare. A traditional PPO plan, an EPO plan, an HMO plan, and three high deductible plans are available. Employees who elect health coverage are also provided a \$5,000 life insurance policy. Employees who do not elect health insurance are provided a \$50,000 or \$80,000 life insurance policy.

Supplemental Employee Benefits

Other benefits offered are voluntary and supplemental in nature. The participant pays the total cost of these insurances. The supplemental benefits include dental, vision, employee/spouse/child term life, cancer, and critical illness insurance, as well as disability/income replacement, pre-paid legal, medical/dependent care, and health spending accounts.

Fiscal Strategic Planning

The District continues to be proactive in its strategic fiscal planning by requesting input from community members and staff. The priorities of the Strategic Plan focus on promoting community involvement; educating diverse learners; hiring, developing, and retaining quality staff; and promoting a safe environment for the students and staff.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northside for the fiscal year ending August 31, 2022. This was the thirty-first consecutive year the District has received this award. In order to receive a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR). This report must satisfy accounting principles generally accepted in the United States as well as applicable legal requirements.

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

Senate Bill 218 of the 77th Texas Legislature (2001) authorized the implementation of the Financial Integrity Rating System of Texas, officially known as Schools FIRST. This law requires each school district to prepare and distribute an annual financial management report and provide the public an opportunity to comment on the report at a public meeting. The primary goal of Schools FIRST is to improve the management of a school district's financial resources.

For nineteen years in a row, the District earned a "Superior Achievement" rating from the TEA. This is the highest possible rating under the Schools FIRST accountability system. Beginning in 2014-15, the TEA modified the ratings to a point system with a maximum of 100 points and a "Superior" rating for achieving a minimum of 90 points. In the latest FIRST report presented to the public in October 2023 for 2021-22, the District earned a "Superior" rating with a score of 98 points.

The timely preparation of this report could not have been accomplished without the assistance of the following departments: Resource Planning, Communications, and Business and Finance. We would like to acknowledge our independent auditors, Whitley Penn, LLP., for their role in providing professional guidance and assistance in the preparation of this report.

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

John Craft, Ed.D.
Superintendent of Schools

Rene Barajas, Ph.D.
Deputy Superintendent
Business and Finance

CERTIFICATE OF BOARD

<u>Northside Independent School District</u>	<u>Bexar</u>	<u>015915</u>
Name of Local Education Agency	County	County-District

We, the undersigned, certify that the attached Annual Financial Reports of the above-named school district were reviewed and { X } approved { } disapproved for the year ended August 31, 2023, at a meeting of the Board of School Trustees of such school district on the 23rd day of January, 2024.

Gerald B. Lopez
Signature of Board Secretary

Robert Blount, Jr.
Signature of Board President



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

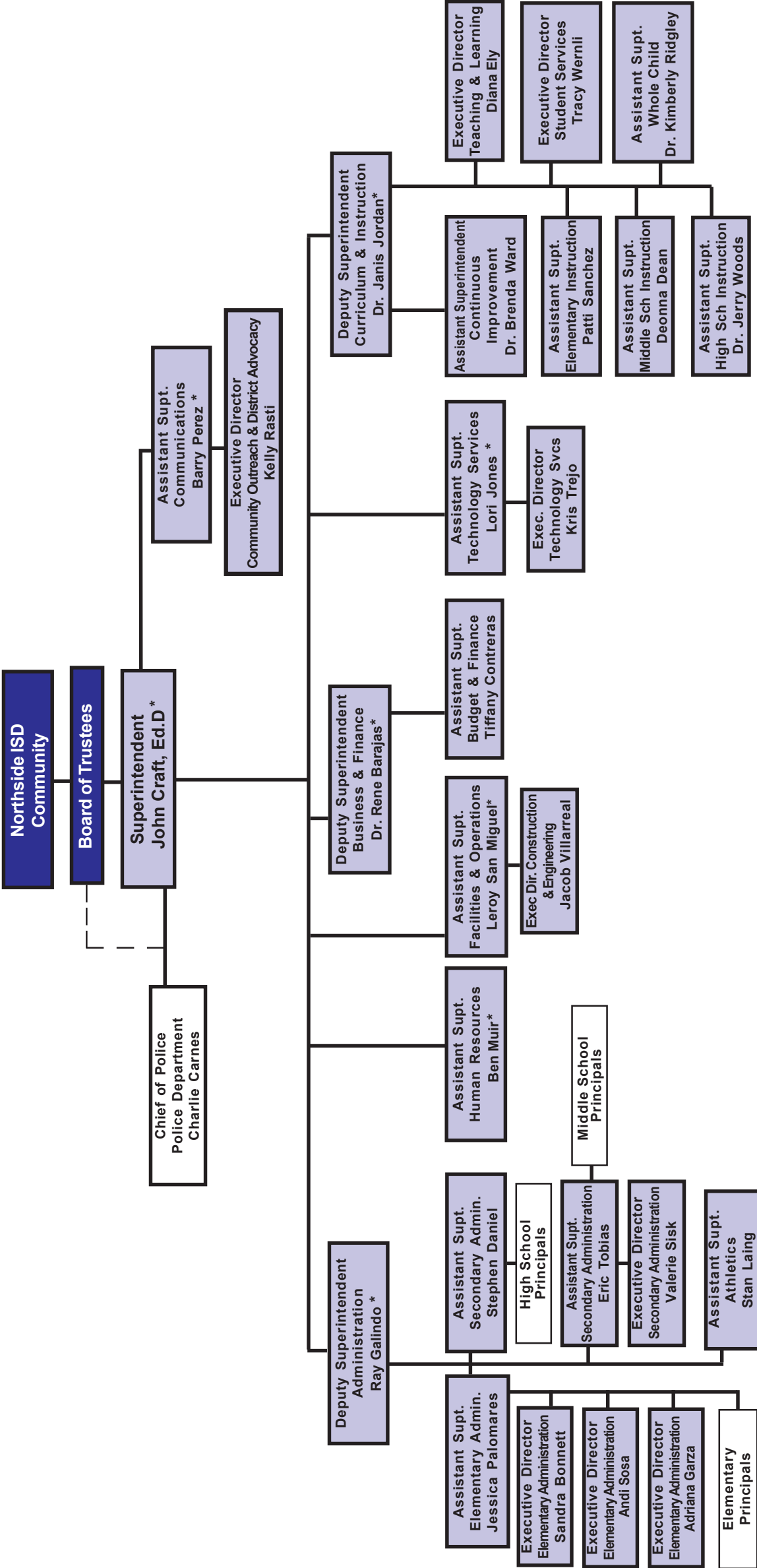
**Northside Independent School District
Texas**


For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

August 31, 2022

Christopher P. Morrell

Executive Director/CEO





Northside Independent School District
 Administrative Organization
Effective August 22, 2023
*Shaded box denotes Superintendent's Cabinet.
 * denotes Senior Staff*

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

APPOINTED OFFICIALS AND ADVISORS

August 31, 2023

APPOINTED OFFICIALS

John M. Craft, Ed.D.	Superintendent
Ray Galindo	Deputy Superintendent - Administration
Rene Barajas, Ph.D.	Deputy Superintendent – Business and Finance
Janis Jordan Ed.D.	Deputy Superintendent – Curriculum and Instruction
Kimberly Ridgley	Assistant Superintendent – Whole Child Development
Stephen Daniel	Assistant Superintendent – Secondary Administration
Jessica Palomares	Assistant Superintendent – Elementary Administration
Eric Tobias	Assistant Superintendent – Secondary Administration
Tiffany Contreras	Assistant Superintendent – Business and Finance
Leroy San Miguel	Assistant Superintendent – Facilities and Operations
Ben Muir	Assistant Superintendent – Human Resources
Lori Jones	Assistant Superintendent – Technology Services
Jerry Woods, Ed.D.	Assistant Superintendent – High School Instruction
Deonna Dean	Assistant Superintendent – Middle School Instruction
Patricia Sanchez	Assistant Superintendent – Elementary Instruction
Brenda Ward, Ed.D.	Assistant Superintendent – Continuous Improvement
Barry Perez	Assistant Superintendent – Communications

ACCOUNTANTS AND ADVISORS

Whitley Penn
Certified Public Accountants
San Antonio, Texas

Langley & Banack, Inc.
General Counsel
San Antonio, Texas

Hilltop Securities, Inc.
Financial Advisors
San Antonio, Texas

Norton Rose Fulbright
Bond Counsel
San Antonio, Texas



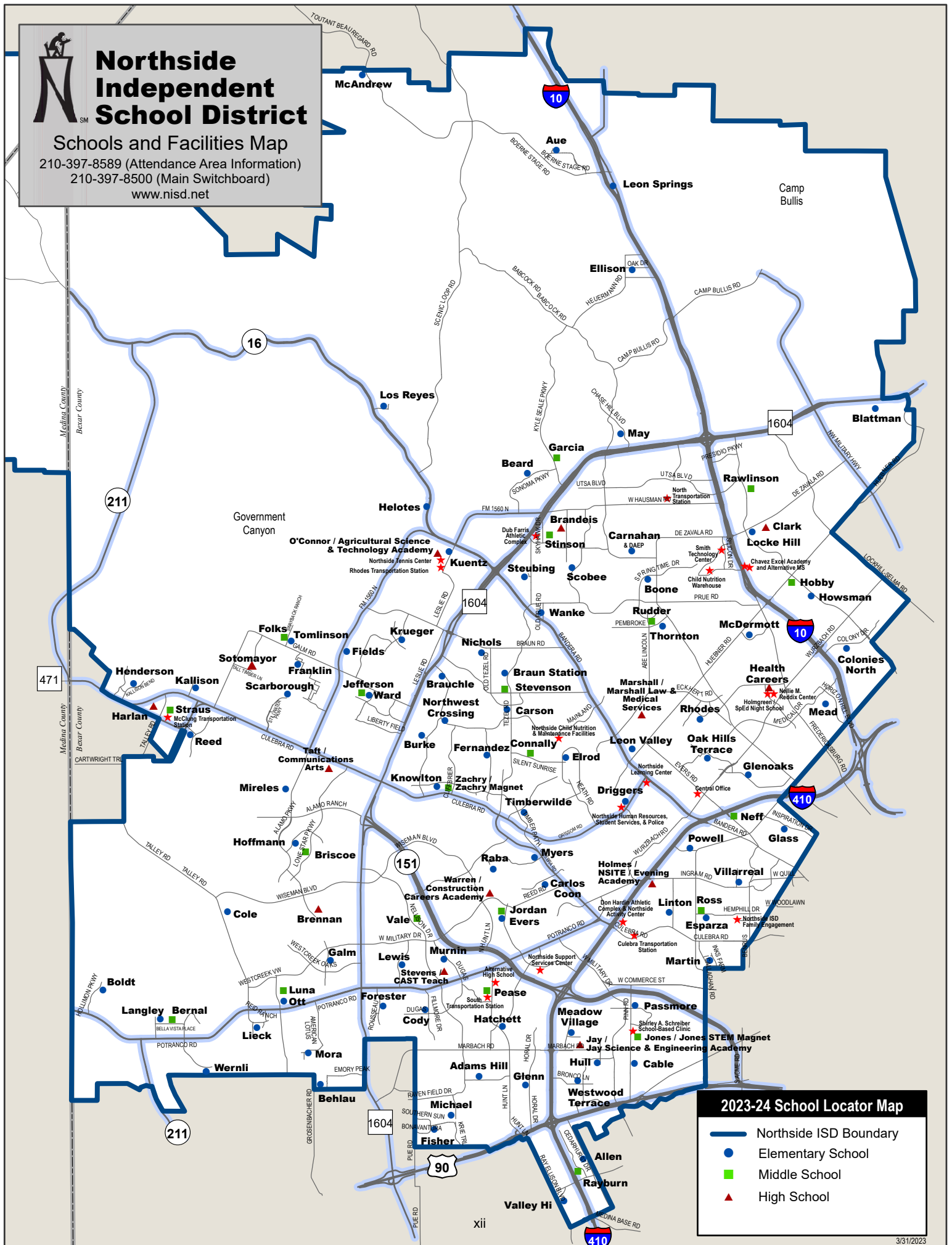
Northside Independent School District

Schools and Facilities Map

210-397-8589 (Attendance Area Information)

210-397-8500 (Main Switchboard)

www.nisd.net



2023-24 School Locator Map

- Northside ISD Boundary
- Elementary School
- Middle School
- High School

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Northside Independent School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northside Independent School District (the "District"), as of and for the year ended August 31, 2023, 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2023, 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

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.

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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, pension information, and other-post employment benefit information, as listed in the table of contents, 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 nonmajor fund financial statements and schedules, schedules required by Texas Education Agency (TEA) , and 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* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The 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 nonmajor fund financial statements and schedules, required TEA schedules, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 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 the District's 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.



Austin, Texas
January 23, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Northside Independent School District (the "District"), we offer readers of the District's basic financial statements this narrative overview and analysis of the financial activities for the fiscal year ended August 31, 2023. The intent of this section is to look at the District's financial performance as a whole. We encourage readers to consider the additional information presented in the transmittal letter, in the introductory section, and the notes to the basic financial statements in conjunction with this discussion and analysis to enhance their understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

- Assets and deferred outflows of resources of the district exceeded liabilities and deferred inflows of resources by \$307,665,858 (net position). The District has \$167,485,166 of negative unrestricted net position. The negative overall and unrestricted net position is primarily the result of liabilities associated with the Pension Obligation and Other Postemployment Obligations (OPEB) which is discussed extensively in Notes 10 and 11 of the Notes to the Financial Statements. Restricted net position consists of \$74,884,258 for debt service and \$19,346,375 for grants.
- The District is reporting an increase in net position of \$173,307,550.
- Tax collections increased \$61,435,388 from 2022 and the tax levy increased by \$57,101,353, as a result of the increase in the tax base.
- The ending fund balance of the District's General Fund decreased \$2,332,501 to \$455,087,019. The unassigned portion of fund balance, \$250,670,832 represents 25.68% of annual operating expenditures or about 67 days of operations (based on 260 annual operating days).
- In May 2018, the Northside community approved a \$848.91 million bond proposal to build one high school, one middle school, two elementary schools, and make additions and improvements to existing schools and facilities. During the year, the District issued \$75,000,000 from the 2018 bond authorization.
- In May 2022, the Northside community approved a \$992 million bond proposal to build one elementary school and make additions and improvements to existing schools and facilities. During the year, the District issued the first bond authorization in the amount of \$200,000,000.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The Annual Comprehensive Financial Report (ACFR) consists of an Introductory Section, Financial Section, Statistical Section and a Federal Awards Section. The Financial Section consists of four parts - Management's Discussion and Analysis (this section), the basic financial statements (with accompanying notes), required supplementary information, and an optional section that presents combining statements for non-major governmental funds, internal service funds, fiduciary funds and capital assets used in the operation of governmental funds. The statements are intended to be organized so that the reader can understand the District as an entire operating entity.

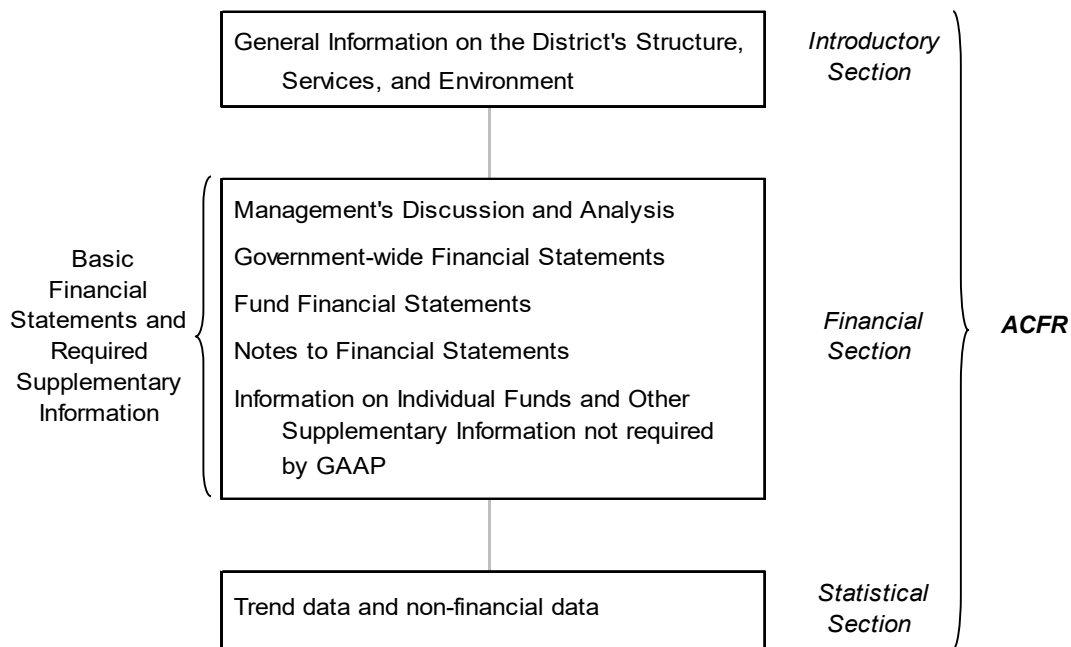
The basic financial statements include two kinds of statements that present different views of the District in addition to the notes that explain some of the information in the basic financial statements and provide data that is more detailed:

1. The first two statements are *government-wide financial statements*, the Statement of Net Position and the Statement of Activities, which provide both long-term and short-term information about the District's overall financial status.
2. The remaining statements are *fund financial statements* that focus on individual parts of the government, reporting the District's operations in more detail than the government-wide statements. The *governmental funds* statements tell how general government services were financed in the short term as well as what remains for future spending. *Proprietary fund* statements

offer short and long-term financial information about the activities the government operates like businesses, such as printing services. *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The statements are followed by a section of *required supplementary information* and *other supplementary information* that further explains and supports the information in the basic financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-1
Components of the District's Annual Comprehensive Financial Report (ACFR)



Government-Wide Financial Statements (Reporting the District as a Whole)

These statements summarize the large number of funds used by the District to provide programs and activities and view the entire District as a whole. The **Statement of Net Position** includes all assets and liabilities of the District using the accrual basis of accounting similar to the accounting used by most private-sector companies. The **Statement of Activities** takes into consideration all of the current year's revenues and expenses regardless of when cash is received or paid. All inter-fund transactions are eliminated.

These two statements report the District's net position and changes in those positions. Net position, the difference between the District's assets plus deferred outflows and liabilities plus deferred inflows, are one way to measure the District's financial health or position.

Change in net position is important because it tells the reader that, as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, current Texas school finance laws, student growth, facility needs, and required educational programs.

The District is composed of governmental and business-like activities. Governmental activities comprise the programs and services related to providing a public education to residents of the District. Activities reported include, but are not limited to, instruction, support services, administration, maintenance, pupil transportation, extracurricular activities, technology services and security. In 2023, the District absorbed the business-like activities related to transfer of cash to the bank via armored car into the General Fund.

Fund Financial Statements (Reporting the School District's Most Significant Funds)

Fund financial statements provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions that have been separated for specific activities or objectives. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the General Fund, Debt Service Fund, and the Capital Projects Fund.

All the funds of the District can be described by three categories:

- **Governmental Funds** - Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the basic financial statements.
- **Proprietary Funds** - Services for which the District self-charges customers a fee are generally reported in proprietary funds. Proprietary fund statements, like the government-wide statements, provide both long and short-term financial information. As of year-end, the District no longer has proprietary funds. The Internal Service Funds are used to report activities such as the District's Worker's Compensation Insurance, Unemployment Self Insurance, Equipment Replacement, and Printing Operations that provide supplies and services for the District's other programs and activities. The previously reported Armored Car fund has been absorbed and is now reported in the General Fund.
- **Fiduciary Funds** - The District is the fiduciary for Student Activities and the University Interscholastic League funds. The previously reported Northside Booster Association fund is now accounted for in the General Fund. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the District's basic financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (Government-wide)

Net Position

The District's net position was approximately \$307.66 million at August 31, 2023, which is a \$173.31 million increase from the August 31, 2022 net position of \$134.4 million, which includes a restatement amount of \$5.9M as a result of implementation of GASB No. 96 SBITA.

Table A-1 summarizes the change in net position from August 31, 2022 to August 31, 2023.

Table A-1
Net Position
(in millions of dollars)

	Governmental Activities		Total	
	08/31/23	08/31/22	08/31/23	08/31/22
Assets				
Current and Other Assets	\$ 1,028.78	\$ 923.69	\$ 1,028.78	\$ 923.69
Restricted Assets	0.85	-	0.85	-
Capital Assets	2,627.65	2,505.53	2,627.65	2,505.54
Total Assets	3,657.28	3,429.22	3,657.28	3,429.23
 Total Deferred Outflows of Resources	 233.09	 157.58	 233.09	 157.58
 Liabilities				
Current and Other Liabilities	145.89	152.71	145.89	152.71
Long-term Liabilities	3,075.42	2,891.67	3,075.42	2,891.67
Total Liabilities	3,221.31	3,044.38	3,221.31	3,044.38
 Total Deferred Inflows of Resources	 361.40	 413.87	 361.40	 413.87
 Net Position				
Net Investment in Capital Assets	380.92	239.23	380.92	239.24
Restricted	94.23	94.90	94.23	94.90
Unrestricted	(167.49)	(205.58)	(167.49)	(205.58)
Total Net Position	\$ 307.66	\$ 128.55	\$ 307.66	\$ 128.56

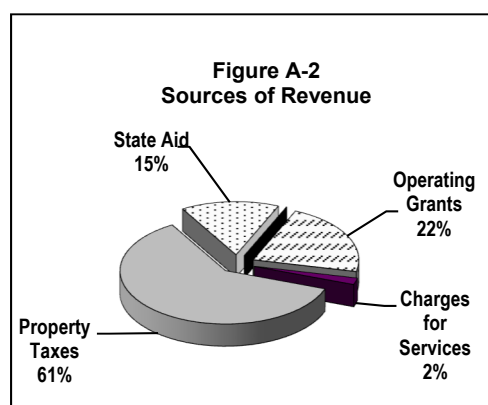
- 93.7% percent of the District's \$1,028.78 million in Current and Other Assets are liquid, with \$875.27 million in cash and cash equivalents and \$88.9 million in government securities.
- Capital Assets reflect the District's investment in land, construction in progress, buildings, and equipment, and SBITA agreements, net of accumulated depreciation. The increase in Capital Assets is from the addition of a new school, SBITA agreements as a result of the implementation of a new accounting standard, and other ongoing construction projects less the effect of changes in accumulated depreciation expense.
- Long-term Liabilities include the District's outstanding voter-approved general obligation bonds, which were \$2.395 billion. Long-term liabilities increased due to the issuance of one new debt obligations from the 2018 bond authorization and one from the 2022 authorization.
- Restricted net position is not available for general operations and includes \$74.8 million for debt service and \$19.3 for grants at August 31, 2023.

Changes in Net Position

The District's revenues totaled \$1.48 billion in 2022-23. A significant portion, 59.0%, of the District's revenue came from property taxes, 14.5% from state aid – formula grants, 21.5% from operating grants. (See Figure A-2).

The District's 2023 primary government activities increased net position by \$173.31 million as reflected in Table A-2. The largest functional expenses occurred in instruction, school leadership, plant maintenance and operations, which represented \$714.45 million or 54.56%, \$65.19 million or 4.98%, and \$116.19 million or 8.87% of total expenses, respectively. The increase in instruction is associated with increased compensation adjustments, the increase in plant maintenance and operations can be directly associated with the change in the District's enrollment and the opening of a new elementary school.

The total cost of all programs and services was \$1,309.46 million. Of these costs, 80.95% are for instructional and student support services.



**Table A-2
Change in Net Position
(in millions of dollars)**

	Governmental Activities		Business-type Activities		Total	
	08/31/23	08/31/22	08/31/23	08/31/22	08/31/23	08/31/22
Revenues						
<u>Program Revenues</u>						
Charges for Services	\$ 27.27	\$ 20.75	\$ -	\$ -	\$ 27.27	\$ 20.75
Operating Grants and Contributions	318.56	309.96	-	-	318.56	309.96
<u>General Revenues</u>						
Property Taxes	875.53	814.10	-	-	875.53	814.10
State Aid - formula	215.64	251.41	-	-	215.64	251.41
Investment Earnings	45.47	5.85	-	-	45.47	5.85
Miscellaneous local & intermediate	0.30	0.56	-	-	0.30	0.56
Other Sources-SBITA	-	-	-	(0.95)	-	(0.95)
Total Revenues	1,482.77	1,402.63	-	(0.95)	1,482.78	1,401.68
Expenses						
Instruction	714.45	692.08	-	-	714.45	692.08
Instructional Resources & Media Services	15.23	13.43	-	-	15.23	13.43
Curriculum & Staff Development	28.51	30.19	-	-	28.51	30.19
Instructional Leadership	23.40	23.08	-	-	23.40	23.08
School Leadership	65.19	63.39	-	-	65.19	63.39
Guidance, Counseling & Evaluation Services	48.30	45.05	-	-	48.30	45.05
Social Work Services	7.14	5.56	-	-	7.14	5.56
Health Services	13.94	13.63	-	-	13.94	13.63
Student (pupil) Transportation	46.00	40.86	-	-	46.00	40.86
Child Nutrition Services	58.91	53.57	-	-	58.91	53.57
Co-Curricular Activities	39.00	29.19	-	-	39.00	29.19
General Administration	22.91	23.04	-	-	22.91	23.04
Plant Maintenance and Operations	116.19	106.17	-	-	116.19	106.17
Security & Monitoring Services	11.59	11.63	-	-	11.59	11.63
Data Processing Services	24.28	24.42	-	-	24.28	24.42
Community Services	15.96	15.86	-	-	15.96	15.86
Debt Service-Principal	-	54.73	-	-	-	54.73
Debt Service-Interest	57.19	-	-	-	57.19	-
Debt Service-Fiscal Charges	1.27	-	-	-	1.27	-
Facilities Acquisition and Construction	-	0.02	-	-	-	0.02
Total Expenses	1,309.46	1,245.92	-	-	1,309.46	1,245.92
Change in Net Position before Extraordinary Item and Transfers						
	173.31	156.70	-	(0.95)	173.32	155.76
Extraordinary item	-	0.10	-	-	-	-
Transfers	-	0.95	-	-	-	-
Beginning Net Position, restated	134.36	(29.20)	0.85	1.80	135.21	(27.40)
Ending Net Position	\$ 307.67	\$ 128.55	\$ 0.85	\$ 0.85	\$ 308.53	\$ 128.36

Governmental Activities

- This year's property tax collection rate was 99.23% based on a tax levy of \$874,988,292. Compared to 2021-22, property tax revenue increased 7.55% for 2022-23 due to a higher tax base.
- Formula State Aid decreased \$35.7 million overall or (14.23%) as property values have continued to increase, our state funding is impacted. This results in less state funding as local revenue increases.

Table A-3 represents the cost of each of the District's largest functions as well as each function's *net cost* (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what state revenues as well as local tax dollars funded.

	Cost of Services			
	08/31/23		08/31/22	
	Total	Net	Total	Net
Instruction	\$ 714.45	\$ 589.42	\$ 692.08	\$ 574.13
School Leadership	65.19	58.33	63.39	57.37
Guidance, Counseling and Evaluation Services	48.30	28.45	45.05	8.54
Student (Pupil) Transportation	46.00	43.15	40.86	38.48
Child Nutrition Services	58.91	(2.33)	53.57	(14.99)
Plant Maintenance and Operations	116.19	109.68	106.17	95.34
Debt Service	58.46	79.71	54.73	51.95
Total	<u>\$ 1,107.50</u>	<u>\$ 906.42</u>	<u>\$ 1,055.86</u>	<u>\$ 810.82</u>

- Instruction comprises 53.37% of the District's net cost of services on a government-wide basis;
- The net cost of all *governmental* activities this year was \$963,644,912. The amount that our taxpayers paid for these activities through property taxes was \$875,533,272;
- Costs paid by the state were \$215,643,709;
- Net costs include program costs paid by those who directly benefited from the programs of \$27,267,735; and
- Net costs include costs paid by grants and contributions, \$318,561,343.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Using the modified accrual basis of accounting, revenues from governmental funds totaled \$1,464,577,116 and expenditures were \$1,637,366,171. The District reported combined governmental funds ending fund balances of \$859,480,227. Since not all the ending fund balance is available for new spending, the District has the following fund balance classifications:

- Nonspendable amounts from inventories of \$9,895,812;
- Restricted amounts for debt service of \$75,871,440;
- Restricted amounts for child nutrition of \$17,212,692;
- Restricted amounts for grants of \$2,133,683;
- Restricted for authorized construction of \$200,858,580;
- Committed amounts for non-bond funded capital projects \$75,478,154;
- Committed amounts for local special revenue funds of \$27,241,508;
- Committed amounts for instructional continuity of \$200,000,000;

The General Fund experienced a net decrease in fund balance of (\$2,332,501), which was partly the result of an increase in costs for Student Support Services and Debt Service for SBITAs.

The Debt Service Fund experienced a net decrease in fund balance of (\$5,540,744), which was partly the result of the defeasance of certain outstanding bonds against an increase in local tax revenues.

The Capital Projects fund experienced a net increase in fund balance of \$98,958,230 mainly as a net result of new bond issues from the 2018 bond authorization issued in the amount of \$71.53 million and \$200 million from the 2022 bond authorization to complete projects and the opening of a new elementary school.

Budgetary Highlights

Over the course of the year, the District revised its general fund budget three times, as follows:

- Budget Amendment No. 1 reflected adjustments to General Fund expenditures not incorporated into the adopted budget, were amended to recognize a net increase of \$1.7 million which reflects an increase in campus formula carry forward and enrollment adjustment of \$1 million and \$508 thousand in increased insurance premiums.
- Budget Amendment No. 2 amended the General Fund, Child Nutrition Fund, and Debt Service Fund. General fund revenues were amended to recognize an increase of \$36.2 million. Interest income and Foundation School Program revenues compose the majority of the increase with \$20 million and \$15 million respectively. General fund expenditures were amended to recognize a net increase of \$5.1 million with the majority represented by a midyear payroll increase of \$1.6 million, \$850 thousand for portable building moves, \$800 thousand for Medicare Part D adjustment (offset with revenue), and \$757 thousand for athletics supplies and equipment. The General Fund amendment resulted in a reduction of the budgeted fund balance deficit to \$32.3. million. Child nutrition fund local and federal revenues were reclassified to reflect current projections. Revenues and expenditures reflected a \$25,000 increase in federal grant awards. The child nutrition fund amendment did result in a change to budgeted fund balance. Debt service fund expenditures were amended to recognize an increase in commercial paper fees. The debt service fund amendment resulted in a reduction of the budgeted fund balance increase to \$8.9 million.
- Budget Amendment No. 3 amended General Fund revenue to recognize a net increase of \$29.2 million. Tax collections, interest income, Foundation School Program funding, and School Health and Related Service reimbursements comprise the majority of the increase. General Fund expenditures were amended to recognize a net increase of \$4.1 million. The addition of other resources and uses included the recognition of technology software subscription contracts and a transfer to the technology deployment fund. This resulted in a reduction of the budgeted fund balance deficit to \$19.9 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023, the District had invested \$2.63 billion in a broad range of capital assets, including land, equipment, buildings, and vehicles (see Table A-4). This amount represents a net increase (including additions and deductions) of \$122.13 million or 4.87% over last year.

Table A-4		
District's Capital Assets		
<i>(in millions of dollars)</i>		
	<u>08/31/23</u>	<u>08/31/22</u>
Land	\$ 114.10	\$ 112.29
Buildings and Improvements	3,604.84	3,446.34
Construction in Progress	204.16	161.33
Subscription Based Information Technology Arrangements	22.72	-
Furniture and Equipment	155.53	146.80
Totals at Historical Cost	<u>4,101.35</u>	<u>3,866.76</u>
Total Accumulated Depreciation	<u>(1,473.69)</u>	<u>(1,361.23)</u>
Net Capital Assets	<u>\$ 2,627.66</u>	<u>\$ 2,505.53</u>

The District is continuing the capital improvement program being funded by the 2014 \$648.3 million bond authorization. The 2014 authorization included \$274.5 million for the construction of one high school and four elementary schools, \$199.8 million for major additions and renovations, \$71.8 million for infrastructure improvements, \$47.0 million for technology, and \$55.2 million for other projects. At August 31, 2023, \$636.5 million has been spent on these projects.

In May 5, 2018, the District was authorized to issue \$848.9 million in bonds for the construction of one high, one middle school, two elementary schools, various renovations and upgrades to existing facilities, and equipment for technology and transportation. At August 31, 2023, \$664.8 million has been spent on these projects.

In May 7, 2022, the District was authorized to issue \$992 million in bonds for the construction of one elementary school and various renovations and upgrades to existing facilities, and equipment for technology and transportation. At August 31, 2023, \$168.6 million has been spent on these projects.

More information about the District's capital assets is presented in Note 5 of the Notes to Financial Statements.

Long-Term Debt

During the year, the District issued \$75,000,000 in new debt from the 2018 authorization and \$200,000,000 from the 2022 authorization. The District continued its active debt management practice by refunding a total of \$195,970,000 of fixed and variable rate debt to take advantage of lower interest rates. At year-end, the District had \$2.39 billion in long-term debt outstanding as shown in Table A-5. More information about the District's debt is presented in Note 7 in the Notes to Financial Statements.

Table A-5		
District's Long Term Debt		
<i>(in millions of dollars)</i>		
	<u>08/31/23</u>	<u>08/31/22</u>
Bonds payable	\$ 2,520.45	\$ 2,454.92
Net Pension Liability	347.24	137.64
Net OPEB Liability	184.58	288.19
Liability for Compensated Absences	8.44	8.43
Workers Compensation	2.36	2.49
Retirement Package Liability	0.07	-
SBITAs	12.27	-
Total Long-Term Debt	<u>\$ 3,075.41</u>	<u>\$ 2,891.67</u>

Long-term bonds are rated “AAA” by Moody's Investors Service, Inc. (“Moody's”) and Fitch Investors Service (“Fitch”) by virtue of the guarantee of the Permanent School Fund of the State of Texas.

The current underlying credit rating from Fitch is AA+. The current underlying credit rating from Moody's is Aa1. The District's short-term credit has been rated F1+ by Fitch and P-1 by Moody's.

In addition, the District currently has an outstanding Taxable Series 2009 Unlimited Tax Qualified School Construction Bond which, beginning in fiscal year 2023, required sinking fund deposits. In 2023, a sinking fund deposit in the amount of \$850,000 was made.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND TAX RATES

- Property values used for the 2023-24 budget preparation will be up an estimated \$8.4 billion or 13.10% from 2023. The expected resulting increase in General Fund tax revenues of \$32.1 million and increase Debt Service Fund tax revenues is \$30.4 million.
- The District's 2023-24 General Fund adopted budget included a projected average daily attendance (ADA) of 94,200. This is a reduction from prior year ADA which was 93,000. A significant factor in this change in ADA is due to post COVID-19 pandemic trends.
- For 2022-23, the District appropriated \$985.6 million in General Fund expenditures and estimated revenues just under \$924 million. The adopted budget included an increase in compensation of \$19.5 million for employees of either 2% or 4% on the mid-point and the approved Growth and Improvement requests in the amount just over \$24 million.

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 funds it receives. If you have questions about this report or need additional financial information, contact the District's Deputy Superintendent for Business and Finance at Northside ISD, 5900 Evers Road, San Antonio, TX 78238.

BASIC FINANCIAL STATEMENTS

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF NET POSITION
August 31, 2023

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 875,275,738
1120 Investments	88,934,324
1220 Property Taxes Receivable (Delinquent)	17,572,564
1230 Allowance for Uncollectible Taxes	(9,539,300)
1240 Due from Other Governments	34,593,139
1250 Accrued Interest	1,164,966
1290 Other Receivables	10,759,322
1300 Inventories	9,953,017
1490 Other Current Assets	77,070
Capital Assets	
1510 Land	114,104,250
1520 Buildings, net	2,237,204,516
1530 Furniture & Equipment, net	55,273,425
1553 SBITA Assets, Net	16,920,349
1580 Construction in Progress	204,155,595
1800 Restricted Assets	850,000
1000 Total Assets	3,657,298,975
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	9,661,352
1705 Deferred Outflow Related to TRS Pension	150,357,659
1706 Deferred Outflow Related to TRS OPEB	73,074,634
1700 Total Deferred Outflows of Resources	233,093,645
LIABILITIES	
2110 Accounts Payable	45,163,617
2120 Deferred Compensation	66,000
2140 Accrued Interest	8,732,665
2150 Payroll Deductions & Withholdings Payable	15,847,085
2160 Accrued Wages Payable	34,427,929
2180 Due to Other Governments	3,111,907
2210 Accrued Expenses	1,198,936
2300 Unearned Revenue	37,357,630
Noncurrent Liabilities	
2501 Long term liabilities - due within one year	94,691,577
2510 Bonds Payable - Long-term	2,432,495,914
2533 SBITA Liability -Long Term	7,626,715
2540 Net Pension Liability (District's Share) due in more than one year	347,239,897
2545 Net OPEB Liability (District's Share) due in more than one year	184,582,808
2590 Other Long term liabilities - due or payable after one year	8,786,233
2000 Total Liabilities	3,221,328,913
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	47,882,489
2606 Deferred Inflow Related to TRS OPEB	313,515,360
2600 Total Deferred Inflows of Resources	361,397,849
NET POSITION	
3200 Net Investment in Capital Assets	380,920,391
3820 Restricted for Grants	19,346,375
3850 Restricted for Debt Service	74,884,258
3900 Unrestricted	(167,485,166)
3000 Total Net Position	\$ 307,665,858

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF ACTIVITIES
Year Ended August 31, 2023

Data Control Codes	Functions/Programs	1 Expenses	Program 3 Charges for Services
	Governmental Activities:		
0011	Instruction	\$ 714,454,756	\$ 1,521,642
0012	Instructional Resources & Media Services	15,233,705	-
0013	Curriculum & Staff Development	28,511,918	-
0021	Instructional Leadership	23,402,679	-
0023	School Leadership	65,186,131	-
0031	Guidance, Counseling & Evaluation Services	48,296,032	45,544
0032	Social Work Services	7,139,006	-
0033	Health Services	13,941,894	-
0034	Student (Pupil) Transportation	42,695,147	400,032
0035	Child Nutrition Services	58,911,449	9,889,588
0036	Co-curricular/Extracurricular Activities	39,000,888	4,045,262
0041	General Administration	22,914,640	32,804
0051	Plant Maintenance & Operations	116,190,514	1,793,554
0052	Security & Monitoring Services	11,585,718	94,145
0053	Data Processing Services	27,584,047	-
0061	Community Services	15,961,489	9,445,164
0071	Debt Service - Principal	-	-
0072	Debt Service - Interest	57,193,540	-
0073	Debt Service - Fiscal Charges	1,270,437	-
0081	Facilities Acquisition and Construction	-	-
	TOTAL GOVERNMENTAL ACTIVITIES	1,309,473,990	27,267,735
TP	TOTAL PRIMARY GOVERNMENT	<u>\$ 1,309,473,990</u>	<u>\$ 27,267,735</u>

General Revenues:

Taxes:

MT	Property Taxes, Levied for General Purposes
DT	Property Taxes, Levied for Debt Service
SF	State aid - unrestricted formula grants
MI	Miscellaneous local & intermediate
IE	Investment earnings
TR	Total General Revenues

CN	Changes in Net Position
NB	Net Position -- beginning, restated
NE	Net Position -- ending

The accompanying notes are an integral part of this statement.

Revenues		Net (Expense) Revenue and Changes in Net Position	
4		6	
Operating Grants and Contributions		Total Governmental Activities	Total Primary Government
\$	123,684,942	\$ (589,248,172)	\$ (589,248,172)
	1,929,672	(13,304,033)	(13,304,033)
	10,945,360	(17,566,558)	(17,566,558)
	3,246,528	(20,156,151)	(20,156,151)
	6,842,840	(58,343,291)	(58,343,291)
	19,793,345	(28,457,143)	(28,457,143)
	3,744,376	(3,394,630)	(3,394,630)
	18,650,542	4,708,648	4,708,648
	2,438,333	(39,856,782)	(39,856,782)
	51,335,784	2,313,923	2,313,923
	12,201,656	(22,753,970)	(22,753,970)
	8,929,725	(13,952,111)	(13,952,111)
	4,707,519	(109,689,441)	(109,689,441)
	706,013	(10,785,560)	(10,785,560)
	3,212,740	(24,371,307)	(24,371,307)
	5,393,039	(1,123,286)	(1,123,286)
	1,195,683	1,195,683	1,195,683
	5,752,126	(51,441,414)	(51,441,414)
	-	(1,270,437)	(1,270,437)
	<u>33,851,120</u>	<u>33,851,120</u>	<u>33,851,120</u>
	318,561,343	(963,644,912)	(963,644,912)
\$	<u>318,561,343</u>	\$ <u>(963,644,912)</u>	\$ <u>(963,644,912)</u>

628,887,997	628,887,997
246,645,275	246,645,275
215,643,709	215,643,709
302,473	302,473
45,473,008	45,473,008
<u>1,136,952,462</u>	<u>1,136,952,462</u>
173,307,550	173,307,550
134,358,308	134,358,308
<u>\$ 307,665,858</u>	<u>\$ 307,665,858</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2023

Data Control Codes		General Fund	Debt Service Fund
ASSETS			
1110	Cash and Cash Equivalents	\$ 415,628,650	\$ 76,517,371
1120	Investments	83,933,574	-
1220	Property Taxes - Delinquent	12,929,632	4,642,932
1230	Allowance for Uncollectible Taxes (credit)	(7,044,700)	(2,494,600)
1240	Due from Other Governments	14,740,843	-
1250	Accrued Interest	1,105,938	-
1260	Due from Other Funds	22,816,699	72,270
1290	Other Receivables	30,822	8,522
1300	Inventories, at cost	4,416,187	-
1490	Other Current Assets	77,070	-
1800	Restricted Assets	-	850,000
1000	Total Assets	<u>\$ 548,634,715</u>	<u>\$ 79,596,495</u>
LIABILITIES			
2110	Accounts Payable	\$ 4,578,449	\$ -
2120	Bonds and Loans Payable	66,000	-
2150	Payroll Deductions & Withholdings Payable	15,847,085	-
2160	Accrued Wages Payable	31,507,022	-
2170	Due to Other Funds	72,270	-
2180	Due to Other Governments	18,934	361,435
2210	Accrued Expenditures	1,198,936	-
2300	Unearned Revenue	34,308,068	1,097,762
2590	Deferred Compensation	66,000	-
2000	Total Liabilities	<u>87,662,764</u>	<u>1,459,197</u>
DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable Revenue - Property Taxes	<u>5,884,932</u>	<u>2,148,332</u>
2600	Total Deferred Inflows of Resources	<u>5,884,932</u>	<u>2,148,332</u>
FUND BALANCES			
3410	Nonspendable	4,416,187	-
3450	Restricted - Grant Funds	-	-
3470	Restricted - Capital Acquisitions and Contractual Obligations	-	-
3480	Restricted - Debt Service	-	75,988,966
3545	Committed - Other	200,000,000	-
3600	Unassigned	<u>250,670,832</u>	<u>-</u>
3000	Total Fund Balance	<u>455,087,019</u>	<u>75,988,966</u>
4000	Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 548,634,715</u>	<u>\$ 79,596,495</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 313,492,067	\$ 44,571,992	\$ 850,210,080
-	5,000,750	88,934,324
-	-	17,572,564
-	-	(9,539,300)
-	19,852,296	34,593,139
-	59,028	1,164,966
-	-	22,888,969
-	10,719,978	10,759,322
-	5,479,625	9,895,812
-	-	77,070
-	-	850,000
<u>\$ 313,492,067</u>	<u>\$ 85,683,669</u>	<u>\$ 1,027,406,946</u>
\$ 34,425,727	\$ 6,095,278	\$ 45,099,454
-	-	66,000
-	-	15,847,085
-	2,905,120	34,412,142
-	22,662,030	22,734,300
2,729,606	1,932	3,111,907
-	-	1,198,936
-	1,951,801	37,357,631
-	-	66,000
<u>37,155,333</u>	<u>33,616,161</u>	<u>159,893,455</u>
-	-	8,033,264
-	-	8,033,264
-	5,479,625	9,895,812
-	19,346,375	19,346,375
200,858,580	-	200,858,580
-	-	75,988,966
75,478,154	27,241,508	302,719,662
-	-	250,670,832
<u>276,336,734</u>	<u>52,067,508</u>	<u>859,480,227</u>
<u>\$ 313,492,067</u>	<u>\$ 85,683,669</u>	<u>\$ 1,027,406,946</u>

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION**
August 31, 2023

Amounts reported for government activities in the Statement of Net Position are different because:

Total fund balances - governmental funds **\$ 859,480,227**

The District uses internal service funds to charge the costs of certain activities, such as printing, armored car service and self-insurance (worker's compensation, equipment and unemployment) to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position, including furniture and equipment and accumulated depreciation in the following amounts:

Furniture and Equipment	\$ 1,527,294	
Accumulated Depreciation - Furniture and Equipment	(1,229,135)	22,829,490

Capital assets used in governmental activities are not financial resources, and therefore, are not reported as assets in the governmental funds.

Land	\$ 114,104,250	
Buildings	3,604,865,418	
Furniture and Equipment	154,003,581	
SBITA	22,722,059	
Construction in Progress	<u>204,155,595</u>	4,099,850,903
Accumulated Depreciation - Buildings	(1,367,660,902)	
Accumulated Depreciation - Furniture and Equipment	(99,028,313)	
Accumulated Amortization - SBITA	<u>(5,801,710)</u>	(1,472,490,925)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported as liabilities in the funds. Unearned revenue is not reported as a liability in the government-wide financial statements, because the revenue is considered earned.

Accrued Interest - Bonds	\$ (8,732,665)	
Bonds Payable	(2,395,545,000)	
Unamortized Bond Premiums	(124,920,914)	
SBITA Liabilities	(12,269,916)	
Other Long term Liability - Accrued Vacation	<u>(8,441,697)</u>	(2,549,910,192)

Unavailable revenue from property taxes and other items is not reported as a deferred inflow in the government-wide financial statements, because the revenue is considered earned.

Property Taxes	8,033,264
----------------	-----------

Deferred Charge on Refunding Bonds is a deferred outflow and is not reported in the fund financial statements.

9,661,352

Included in the items related to long term debt, as required by GASB 68 and 75, are the

District's proportionate share of the net pension liability	\$ (347,239,897)	
District's proportionate share of the net OPEB liability	(184,582,808)	
Deferred resource inflow related to TRS pension	(47,882,489)	
Deferred resource inflow related to TRS OPEB	(313,515,360)	
Deferred resource outflow related to TRS pension	150,357,659	
Deferred resource outflow related to TRS OPEB	<u>73,074,634</u>	(669,788,261)

Net Position - Governmental Activities **\$ 307,665,858**

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
Year Ended August 31, 2023

Data Control Codes		General Fund	Debt Service Fund
	REVENUES:		
5700	Local and Intermediate Sources	\$ 673,101,292	\$ 254,495,731
5800	State Sources	269,800,447	5,683,660
5900	Federal Sources	39,671,020	-
5020	Total Revenues	<u>982,572,759</u>	<u>260,179,391</u>
	EXPENDITURES		
	Current:		
0011	Instruction	576,319,760	-
0012	Instructional Resources and Media Services	12,802,263	-
0013	Curriculum and Instructional Staff Development	17,431,923	-
0021	Instructional Leadership	19,883,405	-
0023	School Leadership	57,315,579	-
0031	Guidance and Counseling Services	42,295,436	-
0032	Social Work Services	3,095,638	-
0033	Health Services	10,707,913	-
0034	Pupil Transportation	38,807,902	-
0035	Child Nutrition Services	477,328	-
0036	Co-Curricular Activities	24,695,996	-
0041	General Administration	16,249,130	-
0051	Plant Maintenance and Operations	99,523,650	-
0052	Security & Monitoring Services	10,925,528	-
0053	Data Processing Services	23,761,681	-
0061	Community Services	10,010,310	-
0071	Debt Service - Principal on Long-Term Debt	5,197,020	185,350,000
0072	Debt Service - Interest	388,859	79,542,253
0073	Debt Service - Cost of Issuance and Fiscal Charges	-	1,270,437
0081	Facilities Acquisition and Construction	1,406,781	-
0095	Juvenile Alternative Education Program	107,050	-
0099	Other Intergovernmental Charges	4,729,439	-
6030	Total Expenditures	<u>976,132,591</u>	<u>266,162,690</u>
1100	Excess (Deficiency) of Revenues Over Expenditures	<u>6,440,168</u>	<u>(5,983,299)</u>
	OTHER FINANCING SOURCES (USES)		
7911	Issuance of Debt - General Obligations Bonds	-	140,485,000
7911	Issuance of Debt - Refunding Bonds	-	-
7915	Transfers in	17,807	-
7916	Premium on Issuance of Bonds	-	18,782,341
7949	Proceeds of SBITAs and Other Resources	6,271,229	-
8911	Transfers out	(15,061,705)	-
8940	Payment to Refunded Bond Escrow Agent	-	(158,824,786)
	Total Other Financing Sources (Uses)	<u>(8,772,669)</u>	<u>442,555</u>
1200	Net Change in Fund Balance	(2,332,501)	(5,540,744)
0100	FUND BALANCES, September 1, 2022	<u>457,419,520</u>	<u>81,529,710</u>
3000	FUND BALANCES, August 31, 2023	<u>\$ 455,087,019</u>	<u>\$ 75,988,966</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 7,223,667	\$ 24,543,077	\$ 959,363,767
-	3,303,477	278,787,584
1,305,338	185,449,407	226,425,765
<u>8,529,005</u>	<u>213,295,961</u>	<u>1,464,577,116</u>
2,636,270	75,037,480	653,993,510
22,934	1,126,465	13,951,662
16,596	8,877,005	26,325,524
-	1,576,694	21,460,099
48,833	2,462,656	59,827,068
14,325	1,997,722	44,307,483
-	3,429,735	6,525,373
9,018	2,109,521	12,826,452
-	378,333	39,186,235
-	54,239,496	54,716,824
468,492	10,631,211	35,795,699
-	2,400	16,251,530
127,330	3,726,183	103,377,163
16,522	84,794	11,026,844
-	2,250,464	26,012,145
960	4,615,132	14,626,402
-	1,543,191	192,090,211
-	103,849	80,034,961
-	-	1,270,437
183,666,698	33,850,581	218,924,060
-	-	107,050
-	-	4,729,439
<u>187,027,978</u>	<u>208,042,912</u>	<u>1,637,366,171</u>
<u>(178,498,973)</u>	<u>5,253,049</u>	<u>(172,789,055)</u>
200,000,000	-	340,485,000
71,530,000	-	71,530,000
15,000,000	61,706	15,079,513
4,016,439	-	22,798,780
-	1,654,037	7,925,266
(13,089,236)	-	(28,150,941)
-	-	(158,824,786)
<u>277,457,203</u>	<u>1,715,743</u>	<u>270,842,832</u>
98,958,230	6,968,792	98,053,777
177,378,504	45,098,716	761,426,450
<u>\$ 276,336,734</u>	<u>\$ 52,067,508</u>	<u>\$ 859,480,227</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES**
Year Ended August 31, 2023

Amounts reported for government activities in the Statement of Activities are different because:

Total net change in fund balances - governmental funds \$ 98,053,777

The District uses internal service funds to charge the costs of certain activities, such as printing, armored car services, and self-insurance (worker's compensation, equipment and unemployment) to appropriate functions in other funds. The net income (loss) of the internal service funds are reported with the governmental activities.

13,543,370

Current year capital expenditures in the fund financial statements are shown as increases in capital assets in the government-wide financial statements.

212,146,309

Long-term issuances of debt are reported as resources in the fund financial statements and are shown as increases in long-term debt in the government-wide financial statements. Payments of principal on long-term debt are expenditures in the fund financial statements and are shown as reductions in long-term debt in the government-wide financial statements. Long-term debt activity was:

Accrued Interest - Bonds	(669,643)	
Bonds Payable - Long-term	(67,855,000)	
Unamortized Bond Premiums	2,305,972	
Deferred Charge for Refunding Bonds	(1,578,902)	
SBITA Long Term Liability	(1,185,057)	
SBITA Additions	7,925,266	(61,057,364)
 Restated Beginning Balance - SBITA		 (2,089,776)

Depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.

(112,643,295)

Adjustments related to the net pension liability, net OPEB liability, and related deferred inflows and deferred outflows, which impact ending net position.

23,569,842

Reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue as revenue, recognizing liabilities for compensated absences, and consolidating interfund transactions.

1,784,687

Changes in Net Position - Governmental Activities

\$ 173,307,550

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

August 31, 2023

		Governmental Activities
		Internal Service Funds
		<hr/>
ASSETS		
Current Assets:		
1110	Cash and Cash Equivalents	\$ 25,065,658
1310	Inventories, at Cost	<u>57,205</u>
	Total Current Assets	<u>25,122,863</u>
Capital Assets		
1530	Furniture & Equipment	1,527,294
1570	Accumulated Depreciation	<u>(1,229,135)</u>
	Total Capital Assets (net of accumulated depreciation)	<u>298,159</u>
1000	TOTAL ASSETS	<u><u>\$ 25,421,022</u></u>
LIABILITIES		
Current Liabilities		
2110	Accounts Payable	\$ 64,163
2160	Accrued Wages Payable	15,786
2170	Due to Other Funds	154,669
2200	Accrued Expenses - Claims Payable	<u>1,298,352</u>
	Total Current Liabilities	<u>1,532,970</u>
Non-current Liabilities		
2590	Claims Payable - Non-current	<u>1,058,562</u>
	Total Non-current Liabilities	<u>1,058,562</u>
2000	TOTAL LIABILITIES	<u>2,591,532</u>
NET POSITION		
3200	Net Investment in Capital Assets	298,159
3900	Unrestricted	<u>22,531,331</u>
3000	TOTAL NET POSITION	<u><u>\$ 22,829,490</u></u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS**

Year Ended August 31, 2023

		Governmental Activities
		Internal Service Funds
		<hr/>
OPERATING REVENUES		
5754	Charges for Services	\$ 716,008
5749	Premiums	<u>3,461,488</u>
5020	Total Operating Revenues	<u>4,177,496</u>
OPERATING EXPENSES		
6100	Payroll Costs	651,088
6200	Purchased and Contracted Services	740,909
6300	Supplies and Materials	284,204
6429	Claims Expenses	255,044
6400	Other Operating Expenses	2,415,113
6449	Depreciation	<u>93,762</u>
6030	Total Operating Expenses	<u>4,440,120</u>
	Operating Loss	(262,624)
NON-OPERATING REVENUES (EXPENSES)		
7955	Investment Income	734,564
8989	Transfer Out	<u>-</u>
	Income Before Non-operating Transfers	<u>471,940</u>
NON-OPERATING TRANSFERS		
7989	Transfer In	13,089,236
8989	Transfer Out	<u>(17,806)</u>
	Net Transfer In/Transfer Out	<u>13,071,430</u>
1300	Changes in Net Position	13,543,370
0100	TOTAL NET POSITION, September 1, 2022	<u>9,286,120</u>
3300	TOTAL NET POSITION, August 31, 2023	<u>\$ 22,829,490</u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

Year Ended August 31, 2023

	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash Received from Interfund Services Provided	\$ 4,161,063
Cash Payments to Employees for Services	(653,016)
Cash Payments to Suppliers	(1,031,369)
Cash Payments for Insurance Claims	(388,992)
Cash Payments for Other Operating Expenses	(2,415,113)
Net Cash Used by Operating Activities	<u>(327,427)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers In (Out)	13,071,430
 CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	<u>734,564</u>
Net Cash Flows Provided by Investing Activities	<u>734,564</u>
 Net Increase In Cash & Cash Equivalents	13,478,567
 CASH AND CASH EQUIVALENTS, September 1, 2022	<u>11,587,091</u>
 CASH AND CASH EQUIVALENTS, August 31, 2023	<u><u>\$ 25,065,658</u></u>
 Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:	
Operating Loss	\$ (262,624)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	93,762
 Effect of Changes in Current Assets and Liabilities:	
(Increase) Decrease in Inventories	64
Increase (Decrease) in Accounts Payable	(6,320)
Increase (Decrease) in Due to Other Funds	(16,433)
Increase (Decrease) in Claims Payable	(133,948)
Increase (Decrease) in Accrued Wages	(1,928)
Net Cash Provided by Operating Activities	<u><u>\$ (327,427)</u></u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

August 31, 2023

		<u>CUSTODIAL FUNDS</u>
ASSETS		
1110	Cash and cash equivalents	\$ 1,497,897
1000	Total assets	<u>1,497,897</u>
LIABILITIES		
2111	Accounts payable	16,265.00
2180	Due to other governments	<u>7,902</u>
2000	Total liabilities	<u>24,167</u>
NET POSITION		
Restricted for:		
3490	Individuals, organizations and other governments	<u>1,473,730</u>
TOTAL NET POSITION, August 31 (Ending)		<u>\$ 1,497,897</u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF CHANGES IN FIDUCIARY FUND NET POSITION
for the fiscal year ended August 31, 2023

FIDUCIARY FUNDS

	<u>CUSTODIAL FUNDS</u>
ADDITIONS:	
Received from Student Groups	\$ 1,690,664
Contributions, Gifts, Donations, and Fees	<u>-</u>
Total Additions	<u>1,690,664</u>
DEDUCTIONS:	
Professional and Contracted Services	552,192
Supplies and Materials	356,279
Other Deductions	<u>1,014,909</u>
Total Deductions	<u>1,923,380</u>
Change in Net Position	(232,716)
TOTAL FIDUCIARY NET POSITION, September 1	<u>1,730,613</u>
TOTAL FIDUCIARY NET POSITION, August 31 (Ending)	<u><u>\$ 1,497,897</u></u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity

The Board of School Trustees (Board), a seven-member group, has governance responsibilities over all activities related to public elementary and secondary education within the jurisdiction of the Northside Independent School District, San Antonio, Texas. Because members of the Board of Trustees are elected by the public, have the authority to make decisions, appoint administrators and managers, and significantly influence operations, and have the primary accountability for fiscal matters, the District is not included in any other governmental "reporting entity" as defined by Governmental Accounting Standards Board (GASB), Statement No. 14, "The Financial Reporting Entity", and/or GASB Statements No. 39, No. 61, and No. 80, determining whether certain organizations are component units. There are no component units included within the reporting entity. Since the District receives funding from local, state, and federal government sources, it must comply with the requirements of the entities providing those funds.

The accounting policies of the District substantially comply with the rules prescribed in the Texas Education Agency Financial Accountability System Resource Guide (Resource Guide). The accounting policies included in the Resource Guide conform to accounting principles generally accepted in the United States of America applicable to state and local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting standards.

b. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. statement of net position and the statement of activities) display information about the District. These statements include the financial activities of the overall government, except for fiduciary activities. Consolidations have been made to minimize the double counting of internal activities. Inter-fund services provided and used are not eliminated in the process of consolidation. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include: (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Property taxes, State aid - formula grants, and other items not included in program revenues are presented as general revenues. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. 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 the Learning Tree after school program, the internal service fund's print shop and self-funded programs. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All other revenues and expenses are non-operating.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Custodial funds use the economic resources measurement focus and are presented on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available. For this purpose, the District considers all revenues to be available if the revenues are collected within sixty days after year-end. Expenditures generally are recorded when the related fund liability is incurred, if measurable, except for debt service expenditures, and compensated absences, which are recognized as expenditures only when payment is due. Property tax revenue, interest, and revenues received from the State are recognized under the susceptible to accrual concept. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. General capital asset acquisitions are reported as expenditures in governmental funds.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease and subscription-based technology arrangements (SBITA) liabilities, as well as expenditures related to compensation absences, claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right-to-use leased and SBITA assets, are reported as expenditures in government funds. Issuance of long-term debt and financing through leased and SBITAs are reported as other financing sources.

Grant funds are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount has been received during the period or within the available period of this revenue source. All other revenue items are considered to be measurable and available only when cash is received by the District.

The proprietary fund types are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable. Expenses are recognized in the accounting period in which they are incurred and become measurable. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement of Net Position. The net position is segregated into net investment in capital assets, restricted net position, and unrestricted net position.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the District's policy to apply block grants, followed by general revenues and then cost reimbursement grant resources.

The District reports the following major governmental funds:

- General Fund - The General Fund accounts for financial resources used for the fundamental operations of the District. All revenues and expenditures not required to be accounted for in other funds are included here. It is a budgeted fund and unassigned fund balances are considered resources available for current operations. From year to year within unassigned fund balance are investments with a maturity of greater than one year from the date of the financial statements. The District has traditionally held investments to maturity and does not intend for those investments to be utilized for expenditures in the budget year following the date of the financial statements. All but one investment with a maturity greater than one year for the year ending August 31, 2023 which had call date features, were exercised prior to the issuance of this report. General Fund primary revenue sources include local property taxes and state funding.
- Debt Service Fund - The Debt Service Fund accounts for the accumulation of resources for, and the payment of bonded debt principal and interest. The primary revenue source is local property taxes levied specifically for debt service. The fund balance of this fund represents amounts that will be used for retirement of bonds and payment of interest in the future. The Debt Service Fund is a budgeted fund.
- Capital Projects Fund - The Capital Projects Fund was established to account for the proceeds from the sale of bonds including earnings on investments of the fund. Proceeds are used for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

Additionally, the District reports the following fund types:

- Special Revenue Funds - These funds are used to account for the majority of federal and state funded grants. These grants are awarded to the District with the purpose of accomplishing specific educational tasks. Funds are used primarily for math and reading improvement programs for the educationally deprived, special education programs involving learning disabilities and the physically handicapped, career and technology education programs, and a child nutrition program, in addition to campus supported activities. The District's Special Revenue Funds use project accounting and budgeting for all funds.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Internal Service Funds – These funds are used to account for the financing of goods and services provided by one fund to other funds of the District, on a cost reimbursement basis. These activities include printing services, armored car services and the worker's compensation self-funded insurance program of the District. These are not budgeted funds.
- Custodial Funds - These funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units, which are not held in trust. These include funds set aside for scholarships and monies that are collected principally through fund raising efforts of the individual schools or school-sponsored groups (student activity funds).

d. Implementation of New Standard

In fiscal year 2023, the District implemented a new accounting standard. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA) was issued in May 2020 and was effective for periods beginning after June 15, 2022. This Statement defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87 Leases, as amended. The District has evaluated the effects of this standard and has determined that it impacts the financial statements and as such, has implemented and incorporated such SBITAs into its capital assets and long-term liabilities on both the face of the financial statements and the note disclosures.

e. Budgets

The official budget was prepared for adoption for all required Governmental Fund Types. The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

- 1) Prior to August 20th of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1st. The operating budget includes proposed expenditures and the means of financing them.
- 2) A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days public notice of the meeting has been given.
- 3) Prior to September 1st, the budget is legally enacted through adoption of the budget by the Board.

The legal level of budgetary control is at the major functional expenditure level by fund type. Annual budgets are adopted for the General Fund, Child Nutrition Special Revenue Fund, and Debt Service Fund on a basis consistent with accounting principles generally accepted in the United States of America. All budget appropriations lapse at year end.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

	Original Budget	Net Change	Amended Budget
General Fund	\$ 985,622,710	\$ 11,054,527	\$ 996,677,237
Debt Service	245,438,562	21,651,438	267,090,000
Special Revenue Funds – Child Nutrition Fund	\$ 62,000,000	\$ (3,222,000)	\$ 58,778,000

Once a budget is approved, it may be amended by management without Board approval within a major functional expenditure category and can be amended at the major functional expenditure level by fund type only by approval of a majority of the members of the Board. Amendments are presented to the Board at its regular meetings. Amendments are reflected in the official minutes of the Board and are made before the fiscal year end as required by law.

The budget amounts included in this report reflect various amendments made by management and adopted by the Board throughout the year through the final amended budget, which was approved by the Board on August 23, 2023.

A reconciliation of fund balances for both budgeted and unbudgeted special revenue funds follows:

Budgeted Funds – Child Nutrition Fund	\$19,399,829
Funds not Budgeted	31,994,662
	<u>\$51,394,491</u>

f. Encumbrances

An encumbrance system of accounting is maintained to account for commitments from approved purchase orders, work orders and contracts. Capital Projects Fund encumbrances represent significant construction commitments. Under Texas law, appropriations lapse at August 31, 2023, and encumbrances outstanding at the time are canceled or re-appropriated in the succeeding year's budget. End-of-year outstanding encumbrances that were provided for in the subsequent year's budget are presented below:

General Fund	\$ 4,508,322
Capital Projects Fund	162,492,712
Special Revenue Funds	40,377,550

g. Inventories

Inventories of supplies on the balance sheet are stated at cost, determined on the weighted average method, while inventories of food commodities are recorded at market values supplied by the Texas Department of Human Services on the date received. Inventories are maintained on a perpetual inventory system and adjusted at year end to physical count balances, if necessary. Inventory in governmental funds consist of expendable goods held for consumption. Reported inventories in these funds are equally offset by nonspendable fund balance. Expenditures are recorded when individual inventory items are distributed from the warehouse to campuses and District offices.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Long-Term Debt

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable government activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. The amount of deferred charge for refunding transactions is reported as a deferred outflow of resources and amortized using the straight-line method over the shorter of the life of the new debt or the refunded debt.

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

i. Capital Assets

Capital assets, which include land, buildings and improvements, furniture and equipment, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives is not capitalized.

The District has implemented new GASB accounting standards that impact capital assets. The District has established lease and Subscription-Based Information Technology Arrangements (SBITA) recognition thresholds of \$50,000 and \$150,000 respectively. As the District constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported historical costs except for intangible right-to-use lease and SBITA assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings and Improvements	10 – 40 years
Automotive Equipment	7 – 18 years
Furniture and Equipment	5 – 15 years
Right to use SBITA Assets	1 – 3 years

Subscription Based Information Technology Arrangements:

The District is under contracts for SBITA for various financial and educational software. The agreements/contracts which are classified as SBITA agreements are deemed to be noncancelable

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

for certain time periods and the District recognizes a SBITA liability as an intangible right-to-use SBITA asset in the government-wide statements. The District recognizes SBITA liabilities with an initial, individual value of \$150,000 or more.

At the commencement of the SBITA, the District initially measures the SBITA at the present value of payments expected to be made during the SBITA term. Subsequently, the SBIA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured as the initial amount of the SBITA liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the SBITA asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to SBITA include how the District determines the discount rate it used to discount the expected SBITA payments to present value, SBITA term, and SBITA payments.

The District has applied an estimated incremental borrowing rate as the discount rate for its SBITAs. In addition, the SBITA terms include noncancelable period of the SBITA and payments included in the measurement of the SBITA liability are composed of fixed payments and any purchase options prices that the District is reasonably certain to exercise. The District monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

SBITA Liabilities

During the current fiscal year, the District entered into a number of SBITAs for the acquisition of educational/financial software. Initial SBITA liability was recorded in the amount of \$12,282,460 during the current fiscal year. As of August 31, 2023, the value of the SBITA liabilities was \$12,269,914. There were no variable payments in the agreements identified as SBITAs. The District is required to make payments of principal and interest in the amount of \$12,812,125 on an annual basis in most cases. The SBITAs have an interest rate of estimated at 3%. The value of the right-to-use assets as of the end of the current fiscal year was \$16,920,349. In addition, the district's beginning net position of \$128.5 was restated by \$5.9 million as a result of this implementation

The future principal and interest SBITA payments of August 31, 2023, were as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2024	\$ 4,626,913	\$ 317,562	\$ 4,944,475
2025	5,015,510	195,042	5,210,552
2026	2,187,975	29,607	2,217,582
2027	439,516	-	439,516
Totals	\$ 12,269,914	\$ 542,211	\$ 12,812,125

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Equity

In the governmental fund financial statements, fund balance amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose are designated as restricted, committed, assigned and non-spendable. Designations of fund balance for non-spendable amounts, commitments, and assignments have been eliminated from the government-wide financial statements. The unassigned fund balance represents that portion of the fund balance that is available for budgeting in future periods.

Commitments of fund balance may only be done by a resolution of the Board of Trustees. By Board of Trustees resolution, assignments of fund balance may be made by the Superintendent, or their designee, or the Deputy Superintendent for Business and Finance. Fund balance amounts that are restricted, committed, or assigned are considered to have been spent when the expenditure is incurred for the purpose for which the fund balance was restricted, committed, or assigned. Committed and assigned fund balances may also be relieved by Board resolution. If an expenditure meets the criteria in more than one fund balance category, then the District considers the fund balance relieved in the following order: restricted, committed, assigned, and then unassigned.

k. Net Position

In the government-wide financial statements, net position represents the difference between assets plus deferred outflows and liabilities plus deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, adjusted by outstanding debt related to the acquisition of those capital assets and any unspent bond proceeds. Net position is reported as restricted when there are limitations imposed on its use by external creditors or grantors. Any remaining net position is considered unrestricted.

l. Compensated Absences

Accumulated vacation and earned leave for eligible employees are expected to be liquidated with expendable available financial resources and are recognized as governmental fund liabilities, to the extent that they have matured.

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of:

- Vacation leave earned by hourly non-exempt personnel is accrued when incurred and unused balances are distributed on termination from employment.
- Compensatory time earned by salaried non-exempt personnel is accrued when earned. Unused balances are paid annually to the extent balances exceed 120 hours and the entire unused balance is paid on termination from employment. The liability has been calculated using the vesting method. Compensated absences typically have been liquidated in the general and the child nutrition funds.
- Accumulated State and Local leave earned by eligible employees is paid upon retirement under the Teacher's Retirement System at a percentage of an established pay rate that increases based on years of service.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Cash and Cash Equivalents

Cash in bank, money market accounts, and external investment pools are reported as cash and cash equivalents in the financial statements. For the statement of cash flows, cash and cash equivalents consist of cash in banks, investment pool deposits, and securities with maturities of less than three months from the date purchased.

Investments

State statutes and Board policy authorize the District to invest any and all of its funds in fully collateralized certificates of deposit, direct debt securities of the United States of America or the state of Texas, other obligations the principal and interest of which are unconditionally guaranteed by the state of Texas or the United States, fully collateralized repurchase agreements, banker's acceptances, public funds investment pools, money market mutual funds, commercial paper and other investments specifically allowed by Chapter 2256 of the Texas Government Code. The District participates in several local government investment pools and accrues interest based on the terms and interest rates of the pools. The District's policy is to report local government investment pools that meet the criteria of GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, at the pool's net asset value (NAV) which is based on amortized cost.

n. Accounting System

In accordance with Texas Education Code, Chapter 44, subchapter A, the District has adopted and installed an accounting system which meets at least the minimum requirements prescribed by the State Board of Education and approved by the State Auditor. Data Control codes refer to the account code structure prescribed by the Texas Education Agency in the Resource Guide.

o. Accrual of Foundation School Program Revenues

The State of Texas provides funding to Districts through the Foundation School Program based on instructional days, average daily attendance by fiscal year, and other factors. The academic year for the District typically begins after the fourth Monday in August and before the beginning of the subsequent fiscal year (September 1st). During this period, expenditures are incurred that relate directly to revenues received in the subsequent fiscal year. In the current fiscal year, the District accrued Foundation School revenues that would be received next year to match August days of instructional expenditures.

p. Unearned Revenue

Nonexchange revenues where resources are transmitted before the eligibility requirements are met are reported as unearned revenues on the balance sheet of the governmental funds. Prepaid meals for the School Lunch Program and prepaid tuition for the District's after school care program are also recorded as unearned revenues.

q. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the District's management to make estimates and

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

assumptions that affect the reported amounts of assets, liabilities, deferred inflows and outflows, and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reported period. Actual results could differ from those estimates.

r. Indirect Expenses

School districts are required to report all expenses by function, except for certain indirect expenses – general administration and data processing services. These include expenses that are indirect and not allocated to other functions.

s. Arbitrage Payable

The Tax Reform Act of 1986 enacted section 148(f) of the Internal Revenue Code, relating to arbitrage rebate requirements, which generally provides that in order for interest on any issue of obligation to be excluded from gross income (i.e., tax-exempt), the issuer must rebate to the United States the excess of the amount earned on investments acquired from bond proceeds over the amount which would have been earned if such investments had been invested at a yield equal to the yield on the issue. This amount is determined based on current investment yields and is subject to change prior to the due date of the rebate. The due date of the rebate is five years from the date of issue. The District records the liability, which is currently payable, in the Debt Service Fund and Capital Projects Fund. Arbitrage payable at August 31, 2023 is \$361,435 for the Debt Service Fund and \$2,729,606 for the Capital Projects Fund.

t. Deferred Outflows and Inflows of Resources

Deferred Outflows of Resources are reported between the assets and liabilities sections on the government-wide Statement of Net Position. These represent a consumption of net assets that applies to future periods and will not be recognized until then. The District reports the deferred charge for refunding in this category, which is the difference between the carrying value of refunded debt and its reacquisition price. The District also reports deferred outflows related to pension and other post-employment benefit amounts. There are no deferred outflows of resources to report in the fund financial statements.

Deferred Inflows of Resources represent an acquisition of net assets that applies to a future period and will not be recognized until then. The District reports unavailable revenue for property taxes and unavailable grant revenue in this category as these amounts are not anticipated to be available within 60 days of the fiscal year end. The Teacher Retirement system (TRS) pension and other post-employment benefits investment earnings are reported only on the Government-wide Statement of Net Position. These amounts are deferred and recognized as an inflow of resources in the period amounts become available.

u. Pensions

The fiduciary net position of Teacher Retirement System (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for the 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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

v. Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Teacher Retirement System of Texas 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.

2. DEPOSITS AND INVESTMENTS

a. Cash Deposits

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledged securities in an amount sufficient to protect the District's funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

At August 31, 2023, the carrying amount of the District's deposits (cash and interest-bearing money market accounts) was \$1,670,687 and the bank balance was \$2,211,906. The District's cash deposits at August 31, 2023 were covered by FDIC insurance and by pledged collateral held by the Federal Reserve in a book entry system in the name of the District.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- Name of the bank: Wells Fargo Bank, N.A.
- As of the date of the highest combined balance on deposit occurring during the month of November 2022, and the District's cash deposits were partially covered by FDIC insurance and by pledged collateral.
- The largest combined balances of cash, savings, and time deposit accounts amount to \$9,438,903 and occurred on November 10, 2023. The total amount of FDIC coverage at the time of the largest combined balance was \$1,000,000. The amount of pledged collateral was \$23,757,567.

b. Investments

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code and are subject to the provisions of the Act, Chapter 2256 of the Texas Government Code.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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August 31, 2023

2. DEPOSITS AND INVESTMENTS (Continued)

In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; (2) maintain a continuous rating of no lower than AAA or AAAM or an equivalent rating by at least one nationally recognized rating service; and (3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

State statutes authorize the District to invest in obligations of the U.S. Treasury, the State of Texas, certain United States agencies, certificates of deposit, money market savings accounts, repurchase agreements, no-load money market mutual funds and other investments specifically allowed by Chapter 2256 Public Funds Investment and Chapter 2257 Collateral for Public Funds of the Government Code. The District invests primarily in obligations of U.S. agencies, TexPool, LoneStar Investment Pool ("LoneStar"), the Texas Short Term Asset Reserve Program (TEXSTAR), Texas CLASS, and the Local Government Investment Cooperative (LOGIC).

The Comptroller of Public Accounts (Comptroller) exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure.

LoneStar is governed by the Texas Association of School Boards. This entity has the responsibility of adopting and monitoring compliance with the investment advisor, custodian, investment consultant, administrator, and other service providers. The Board is also responsible for monitoring the performance of the Pool.

In September 2005, TEXSTAR and LOGIC merged. A separate board for each pool holds legal title to all money, investments, and assets and has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of TEXSTAR and LOGIC. The business and affairs of TEXSTAR and LOGIC are managed by their Boards in accordance with their bylaws. The Bylaws set forth procedures governing the selection of, and action taken by, the Board. Board oversight of TEXSTAR and LOGIC is maintained through daily, weekly, and monthly reporting requirements.

Texas CLASS is a local government investment pool. Texas CLASS invests in securities allowed by the Texas Public Funds Investment Act. The pool is governed by a board of trustees, elected annually by its participants.

The District's agency notes and municipal bonds are reported at amortized cost which approximates fair value. Money market investments are reported at amortized cost if the remaining maturity at time of purchase is one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors.

Accordingly, the District's money market investments are reported at amortized cost and do not include any unrealized gains and losses. At fiscal year-end the District had no money market investments. The fair value of the position in the government investment pools is the same as the value of the pool shares which is at either amortized cost or net asset value (NAV) which is based on amortized cost.

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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

2. DEPOSITS AND INVESTMENTS (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. The following is the minimum rating required by the District's investment policy and the Act and the actual rating as of August 31, 2023 for each investment:

Description	Days to Maturity	Minimum Legal Rating	Investment Rating	Rating Organization	Carrying Value	Percentage Invested	Weighted Average Days to Maturity
<i>Investment Pools:</i>							
Lone Star Corporate Overnight Plus Fund	N/A	AAAf/S1+	AAAf/S1+	Standard & Poor's	\$ 212,711,842	22.06%	0.22
Lone Star Government Overnight Fund	N/A	AAA-m	AAA-m	Standard & Poor's	17,489,902	1.81%	0.02
LOGIC	N/A	AAA-m	AAA-m	Standard & Poor's	277,295,047	28.77%	0.29
Texpool	N/A	AAA-m	AAA-m	Standard & Poor's	17,857,492	1.85%	0.02
Texpool Prime	N/A	AAA-m	AAA-m	Standard & Poor's	236,957,683	24.58%	0.25
TexSTAR	N/A	AAA-m	AAA-m	Standard & Poor's	16,510,412	1.71%	0.02
Texas Class	N/A	AAA-m	AAA-m	Standard & Poor's	96,280,570	9.99%	0.10
<i>Total Investments Pools</i>					875,102,948	90.77%	0.92
<i>Agency Notes:</i>							
Agency Notes	00-30	A	AA+	Standard & Poor's	5,000,000	0.52%	0.14
Agency Notes	61-90	A	AA+	Standard & Poor's	5,000,000	0.52%	0.47
Agency Notes	91-180	A	AA+	Standard & Poor's	29,934,324	3.11%	3.91
Agency Notes	181-364	A	AA+	Standard & Poor's	29,000,000	3.01%	7.34
Agency Notes	365+	A	AA+	Standard & Poor's	20,000,000	2.07%	10.14
<i>Total Agency Notes</i>					88,934,324	9.23%	22.00
Total Investments					\$ 964,037,272	100.00%	22.92

Standard and Poor's Rating Legend	
Rating	Capacity to maintain principal stability and to limit exposure to principal losses due to credit risk.
AAA	Extremely strong
AA	Strong
A	Strong but susceptible to adverse effects of changes in circumstances.
BBB	Adequate but more likely to be affected by adverse effects of changes in circumstances.
BB	Uncertain and vulnerable. Demonstrates speculative characteristics.
D	Failed to maintain resulting in realized or unrealized loss of principal.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

2. DEPOSITS AND INVESTMENTS (Continued)

Concentration of Credit Risk

The District is required to disclose investments in any one issuer that represents 5% or more of total investments. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. At August 31, 2023, the District had no investments that exceeded 5% total investments.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting exposure to fair value losses due to rising interest rates, the District's investment policy states "To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification. The District shall monitor interest rate risk using weighted average maturity and specific identification."

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside third party. Investment securities are exposed to custodial risk if the securities are uninsured, are not registered in the name of the district and are held by the counterparty, its trust or agent, but not in the District's name. The District's investment securities are not exposed to custodial credit risk because all securities held by the District's custodial banks are in the District's name.

As of August 31, 2023, the District had \$964,037,272 invested with a weighted average maturity of 22.92 days.

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Level 1 – inputs are quoted prices in active markets for identical assets. The District has no level 1 assets at August 31, 2023.

Level 2 – inputs are significant observable inputs, which may include quoted prices for similar assets in active markets, quoted prices of similar assets in non-active markets, and inputs other than quoted that are observable either directly or indirectly.

Level 3 – inputs are unobservable and may include situations where there is minimal, if any, market activity. The District has no level 3 assets at August 31, 2023.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

2. DEPOSITS AND INVESTMENTS (Continued)

The District's investments at August 31, 2023 are as follows:

	August 31, 2023	Level 1	Level 2	Level 3
Investments by fair value level:				
Debt Securities:				
Federal Home Loan Mortgage Corporation	\$ 20,000,000	-	\$ 20,000,000	-
Federal National Mortgage Association	34,000,000	-	34,000,000	-
Federal Farm Credit Bank System Bond	5,000,000	-	5,000,000	-
Federal Home Loan Bank System	25,000,750	-	25,000,750	-
Federal Home Loan Bank System Bond	4,933,574	-	4,933,574	-
Total Debt Securities	<u>\$ 88,934,324</u>	<u>-</u>	<u>\$ 88,934,324</u>	<u>-</u>
Investments measured at amortized cost:				
External Investment Pools:				
Lone Star Corporate Overnight Plus Fund	\$ 212,711,842			
Lone Star Government Overnight Fund	17,489,902			
TexPool	17,857,492			
TexPool Prime	236,957,683			
Total External Investment Pools	<u>485,016,919</u>			
Total investments measured at amortized cost	<u>485,016,919</u>			
Investments measured at net asset value ("NAV"):				
External Investment Pools:				
LOGIC	277,295,047			
Tex STAR	16,510,412			
Texas Class	96,280,570			
Total External Investment Pools	<u>390,086,029</u>			
Total investments measured at NAV	<u>390,086,029</u>			
Total Investments	<u>\$ 964,037,272</u>			

The valuation method for investments measured at the NAV per share (or its equivalent) is presented on the following table.

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investments measured at net asset value ("NAV"):				
External Investment Pools:				
LOGIC	\$ 277,295,047	N/A	Daily	N/A
Tex STAR	16,510,412	N/A	Daily	N/A
Texas Class	96,280,570	N/A	Daily	N/A
Total investments measured at NAV	<u>\$ 390,086,029</u>			

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

2. DEPOSITS AND INVESTMENTS (Continued)

GASB Statement No. 72 *Fair Value Measurement and Application*, established a hierarchy that prioritizes the inputs used to measure fair value. Certain investment types utilized by the District are not required to be fair valued. Securities classified as Level 2 have used a number pricing methodologies including Treasury Desktop inputs. Since these are not prices quoted for identical securities quoted in active markets they are not classified as Level 1 inputs.

3. INTERFUND RECEIVABLE, PAYABLE, AND TRANSFERS

Interfund receivable and payable balances at August 31, 2023 were as follows:

	<u>Receivable Balance</u>	<u>Payable Balance</u>
General Fund:		
Debt Service Funds	\$ -	\$ 72,270
Non-major Governmental Funds	22,662,030	-
Proprietary Funds	<u>154,669</u>	<u>-</u>
Total General Fund	<u>\$ 22,816,699</u>	<u>\$ 72,270</u>
Debt Service Fund:		
General Fund	72,270	-
Non-Major Governmental Funds:		
General Fund	<u>-</u>	<u>22,662,030</u>
Proprietary Funds:		
General Fund	<u>-</u>	<u>154,669</u>
TOTAL	<u>\$ 22,888,969</u>	<u>\$ 22,888,969</u>

From time to time, grant funds, which are on a reimbursement basis, may experience deficit cash balances. The centralized cash disbursement process through the general fund will pay for liabilities incurred until reimbursement is received. Such cash deficits are recorded as interfund payables to the general fund. In addition, the general fund paid for equipment purchased for the Printing Operations internal service fund. This interfund loan is being repaid over several years. The Board of Trustees also authorized transfers to be made from the General Fund's fund balance.

The General Fund subsidized activities whose resources were insufficient to pay for all activities of

- Transfers of \$15,000,000 to the Capital Projects fund, \$36,160 to the Campus Activity fund, and \$25,545 to the Child Nutrition fund. These transfers were authorized by the Board of Trustees in August 2023. In addition, a transfer of \$13M was made from the non-bond funded capital projects fund to the district's new self-funded Health Insurance Operations fund.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

3. INTERFUND RECEIVABLE, PAYABLE, AND TRANSFERS (Continued)

- An additional \$316,835 was authorized by the Board of Trustees to cover several Internal Service funds.

4. PROPERTY TAXES

In accordance with Texas statutes, the Board of the District approves a tax rate and order to levy taxes in August of each year. Property taxes are billed by the county tax assessor collector as of October 1st in conformity with Subtitle E, Texas Property Tax Code. Taxes are payable on receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. On January 1st of the year following the District's order to levy taxes (the assessment date), a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. The assessment date represents the date on which an enforceable legal claim arises and attaches as a lien of the assessed property. In the government-wide financial statements, property tax revenue is recognized as earned, net of an allowance for uncollectible taxes. In the governmental fund financial statements, property tax revenues are considered available when they become due and receivable within the current period.

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

5. CAPITAL ASSETS

A summary of capital asset activity of the District's governmental activities including internal service funds for the year ended August 31, 2023 follows:

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

5. CAPITAL ASSETS (Continued)

	Balance September 1, 2022, restated	Additions	Transfers	Deletions	Balance, August 31, 2023
<u>Capital Assets not being depreciated/amortized:</u>					
Land	\$ 112,284,812	\$ 1,819,438	\$ -	\$ -	\$ 114,104,250
Construction In Progress	161,329,308	147,229,319	(104,403,032)	-	204,155,595
Total	<u>273,614,120</u>	<u>149,048,757</u>	<u>(104,403,032)</u>	<u>-</u>	<u>318,259,845</u>
<u>Capital Assets being depreciated/amortized:</u>					
Buildings and Improvements	3,446,347,158	54,115,228	104,403,032	(22,253)	3,604,843,164
Furniture and Equipment	146,802,947	12,727,461	(138,324)	(3,861,208)	155,530,876
SBITAs	14,796,793	7,925,266	-	-	22,722,059
Total	<u>3,607,946,898</u>	<u>74,767,955</u>	<u>104,264,708</u>	<u>(3,883,461)</u>	<u>3,783,096,099</u>
<u>Less Accumulated Depreciation/Amortization:</u>					
Buildings and Improvements	(1,265,165,219)	(102,495,682)	-	22,253	(1,367,638,648)
Furniture and Equipment	(96,072,182)	(8,184,801)	138,324	3,861,208	(100,257,451)
SBITAs	-	(5,801,710)	-	-	(5,801,710)
Total	<u>(1,361,237,401)</u>	<u>(116,482,193)</u>	<u>138,324</u>	<u>3,883,461</u>	<u>(1,473,697,809)</u>
Total Capital Assets being depreciated/amortized	<u>2,246,709,497</u>	<u>(41,714,238)</u>	<u>104,403,032</u>	<u>-</u>	<u>2,309,398,290</u>
Government Activities Capital Assets, Net	<u>\$ 2,520,323,617</u>	<u>\$ 107,334,519</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,627,658,135</u>

Depreciation and amortization expense was charged to governmental activities in the following functional categories:

Instruction	\$ 63,611,871
Instructional Resources & Media Services	1,361,112
Curriculum & Staff Development	2,451,214
Instructional Leadership	2,093,630
School Leadership	5,836,679
Guidance, Counseling & Evaluation Services	4,323,128
Social Work Services	636,610
Health Services	1,226,942
Student Transportation	3,643,988
Child Nutrition Services	5,274,851
Co-Curricular Activities	3,503,703
General Administration	2,048,017
Plant Maintenance & Operations	10,062,781
Security & Monitoring Services	1,075,770
Data Processing Services	2,103,246
Community Services	1,426,939
Debt Service	5,801,710
Total Depreciation	<u>\$ 116,482,193</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

6. UNEARNED REVENUE

Unearned revenue consisted of the following:

General Fund	
State Aid	\$ 34,308,068
Total General Fund	<u>34,308,068</u>
Debt Service Fund	
State Aid	\$ 1,097,762
Total Debt Service Fund	<u>1,097,762</u>
Non-Major Governmental Funds	
Pre-paid Meals	1,054,654
Grants	<u>897,147</u>
Total Non-Major Governmental Funds	<u>1,951,801</u>
Total Governmental Activities	<u>\$ 37,357,631</u>

7. LONG-TERM LIABILITIES

Bonded Debt Payable

The District issues general obligation bonds for the governmental activities to provide funds for the acquisition and construction of major capital facilities. The bonds are supported by a pledge of the District's full faith and credit and require a levy and collection of taxes without limitation as to rate or amount on all property subject to taxation by the District sufficient in amount to pay the principal and interest on such bonds as they become due. The indentures also require that a debt service fund be created and administered by the District solely for paying principal and interest when due.

Bond indebtedness of the District is reflected in the government-wide financial statements, and current requirements for principal and interest expenditures are accounted for in the Debt Service Fund.

The following is a summary of general obligation bonds payable at August 31, 2023.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

7. LONG-TERM LIABILITIES (Continued)

Issue Date	Series	Original Amount	Interest Rates	Final Maturity	Outstanding 08/31/23	Due Within One Year
Unlimited Tax School Building Bonds						
07/09/15	2015	\$ 70,315,000	0.50 - 5.00%	2035	\$ 45,000,000	\$ 2,995,000
05/18/16	2016	69,030,000	2.00 - 5.00%	2046	55,750,000	1,580,000
06/28/17	2010	69,450,000	2.00 - 5.00%	2038	55,165,000	2,815,000
06/01/20	2017	92,030,000	3.00 - 5.00%	2047	92,030,000	-
03/10/22	2022A	106,110,000	2.50 - 5.00%	2042	104,285,000	3,615,000
Unlimited Tax School Building and Refunding Bonds						
07/30/15	2015	93,420,000	2.50 - 5.00%	2045	68,165,000	3,235,000
05/23/17	2017	86,650,000	2.50 - 5.00%	2037	49,980,000	6,875,000
05/30/19	2019	106,370,000	2.50 - 5.00%	2049	94,245,000	3,420,000
05/26/21	2021	225,770,000	2.38 - 5.00%	2051	212,120,000	8,290,000
05/17/23	2023A	137,040,000	4.00 - 5.00%	2053	137,040,000	5,095,000
Unlimited Tax Refunding Bonds						
12/11/14	2014A	69,115,000	2.00 - 5.00%	2033	36,780,000	8,035,000
04/06/16	2016	85,575,000	2.00 - 5.00%	2035	64,240,000	2,230,000
10/20/16	2016A	88,335,000	3.00 - 5.00%	2037	56,760,000	5,890,000
12/06/17	2017	49,675,000	2.00 - 5.00%	2027	21,700,000	5,050,000
05/30/18	2018	202,315,000	3.35 - 5.00%	2044	168,090,000	2,730,000
11/20/18	2018A	57,570,000	4.00 - 5.00%	2039	49,950,000	2,150,000
08/20/19	2019A	177,890,000	3.00 - 5.00%	2040	133,475,000	5,540,000
12/18/19	2019B	64,705,000	2.50 - 5.00%	2032	43,135,000	5,090,000
07/29/20	2020	64,895,000	1.88 - 5.00%	2040	55,735,000	3,410,000
05/25/21	2021	127,550,000	1.98 - 5.00%	2042	123,190,000	5,100,000
Unlimited Tax Qualified School Construction Bonds (Tax Credit Bonds)						
11/12/09	2009	28,000,000	1.505%	2026	28,000,000	-
Variable Rate Unlimited Tax School Building Bonds						
07/11/18	2018	123,390,000	2.75%	2048	74,975,000	2,535,000
10/28/20	2020	200,000,000	0.70%	2050	200,000,000	-
03/10/22	2022B	85,000,000	2.00%	2052	85,000,000	-
05/17/23	2023B	200,000,000	3.00%	2053	200,000,000	1,085,000
Variable Rate Unlimited Tax School Building and Refunding Bonds						
07/30/19	2019	145,000,000	1.60%	2049	140,735,000	1,205,000
Totals		<u>\$ 2,825,200,000</u>			<u>\$ 2,395,545,000</u>	<u>\$ 87,970,000</u>

Beginning with fiscal year 2023, the District is required to make certain annual deposits into a reserve fund help by the District's bond paying agent. For Series 2009 Unlimited Tax Qualified School Construction Bonds Taxable Series, the District was required to make a payment in the amount \$850,000 which will be used to pay off the outstanding debt upon maturity in August 2026. Payments to this deposit fund is are as follows and the asset is reported as Restricted Cash in the Statement of Net Position. These payments are recorded on the balance sheet of the Debt Fund.

Sinking Fund Deposits	
8/15/2023	\$ 850,000
8/15/2024	2,075,000
8/15/2025	7,605,000
8/15/2026	17,470,000
	<u>\$ 28,000,000</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

7. LONG-TERM LIABILITIES (Continued)

Voted and authorized bonds are issued solely for the purpose of constructing, equipping, and renovating school buildings, purchasing sites for future schools, and paying costs of issuance. The remaining authorized but unissued unlimited tax bonds are as follows:

Date Authorized	Amount Authorized	Previously Issued	Amount Issued*	Unissued Balance
5/5/2018	\$848,910,000	\$566,795,865	\$75,546,439	\$206,567,696
5/7/2022	\$992,000,000	\$0	\$200,000,000	\$792,000,000

*Amounts include \$271,530,000 of debt issuance and \$4,016,439 of premium from debt issuance.

Annual debt service requirements of currently outstanding bonds are as follows:

Year Ending August 31,	Principal	Interest	Total
2024	\$ 87,970,000	\$ 83,338,402	\$ 171,308,402
2025	83,975,000	81,916,410	165,891,410
2026	98,905,000	87,092,198	185,997,198
2027	91,360,000	87,683,998	179,043,998
2028	96,710,000	86,257,490	182,967,490
2029-33	549,765,000	361,606,484	911,371,484
2034-38	497,495,000	253,317,175	750,812,175
2039-43	380,835,000	167,981,021	548,816,021
2044-48	320,395,000	87,518,470	407,913,470
2049-53	188,135,000	21,780,025	209,915,025
Total	\$ 2,395,545,000	\$ 1,318,491,671	\$ 3,714,036,671

There are a number of limitations and restrictions contained in the general obligation bond indentures. The District is in compliance with all significant limitations and restrictions at August 31, 2023.

- a. On May 17, 2023, the District issued \$137,040,000 in Unlimited Tax School Building and Refunding Bonds, Series 2023A. Of this amount, \$65,510,000 were proceeds from refunding. This is recorded on the statement of revenues, expenditures, and changes in fund balance. The bonds were issued pursuant to an election held on May 5, 2018 authorizing the issuance of \$848.91 million and an Order adopted by the Board of Trustees on October 26, 2021. This issue represents the sixth issuance from the 2018 authorization. Proceeds from the sale of the bonds will be used to design, acquire, construct, renovate, equip various school facilities, purchase school buses, purchase necessary sites for school facilities, and refund \$49,640,000 Unlimited Tax Refunding Bonds, Series 2014 and \$25,355,000 Unlimited Tax School Building Bonds, Series 2014, and pay the cost of issuance of these Bonds. The resulting economic gain of \$7,935,027.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

7. LONG-TERM LIABILITIES (Continued)

Cash flow requirements to service old debt service	\$ 97,996,488
Less: Cash flow requirements for new debt service	89,179,457
Net decreases in cash flow from refunding	<u>\$ 8,817,031</u>

- b. On May 17, 2023, the District issued \$200,000,000 in Variable Rate Unlimited Tax School Building Bonds, Series 2023B. The bonds were issued pursuant to an election held on May 7, 2022 authorizing the issuance of \$992 million and an Order adopted by the Board of Trustees on October 25, 2022. This issue represents the first issuance from the 2022 authorization. Proceeds from the sale of the bonds will be used to design, acquire, construct, renovate, equip various school facilities, purchase school buses, purchase necessary sites for school facilities, and pay the cost of issuance of these Bonds. The Bonds will bear interest at an Initial Rate from May 17, 2023 through July 31, 2026, with interest being payable initially on February 1, 2024 and will be payable on February 1 and August 1 thereafter through the initial rate period at the rate of 3.00%. Thereafter the bonds will convert to and bear interest a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be changed from time to time to a Term Mode during which the Bonds bear interest at a Term Rate for a period of different duration, or converted to a Fixed Rate until stated maturity.

The Bonds are subject to mandatory tender without the right of retention on the Conversion Date immediately following the end of the Initial Rate Period, which occurs on August 1, 2026. During the Initial Rate Period, the Bonds are not subject to the benefit of a liquidity facility provided by a third party. Accordingly, a failure by the Remarketing Agent to remarket Bonds subject to mandatory tender on the Conversion date at the end of Initial Rate Period will result in the rescission of the notice of mandatory tender with respect thereto and the District not having any obligation to purchase such bonds at that time. The occurrence of the foregoing will not result in an event of default under the Order. Until the District redeems or remarkets the bonds that have been unsuccessfully remarketed, such bonds shall bear interest at the "Stepped Rate", which is defined herein to mean 7.00% per annum.

- c. On August 1, 2023, Variable Rate Unlimited Tax School Building Bonds, Series 2018 were remarketed and converted to fixed rate mode. The conversion of the bonds to a fixed rate mode was accomplished pursuant to the respective provisions of the Orders of the Series 2018 Bonds adopted by the Board on October 25, 2022.

The Bonds were in Term Rate model expiring on July 31, 2023. The Bonds were outstanding in the aggregate principal amount of \$123,390,000. On August 1, 2023, \$2,415,000 in principal amount was redeemed pursuant to mandatory and optional redemption provisions, \$74,975,000 was converted to a Fixed Rate Period, and the remaining \$46,000,000 was retired and no longer outstanding. This is recorded on the statement of revenues, expenditures, and changes in fund balance. The Bonds will be subject to mandatory tender without the right of retention and will bear interest at a Fixed Rate for each maturity until stated maturity or prior redemption thereof. Following the conversion to Fixed Rate, the Bonds maturing on and after August 1, 2033 will be subject to optional redemption at par, plus accrued interest through the date of redemption, on August 1, 2032 or any date thereafter. Proceeds from the sale of the Bonds were originally used to acquire, construct, renovate, improve and equip various school facilities, the purchase of necessary sites

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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August 31, 2023

7. LONG-TERM LIABILITIES (Continued)

therefore and the purchase of school buses and pay the costs of issuance of the Bonds. The Fixed Rate Conversion contemplated herein is intended to reduce variable interest rate exposure to the District.

The District began making annual deposits into a reserve fund account for the Series 2009 Unlimited Tax Qualified School Construction Bonds. These annual deposits plus the interest earned on the reserve account will be used to pay off the debt upon maturity in 2026.

Worker's Compensation

All funds of the District participate in the Worker's Compensation Insurance Fund and make payments to the Fund based on rates, which reflect historical claims experience. The claims payable of \$2,356,913 reported in the fund at August 31, 2023 is based on an actuarial study completed in August 2023.

The study was performed to provide claims payable in accordance with the requirements of Governmental Accounting Standards Board Statement No. 10 as amended by GASB Statement No. 30. This standard requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The liability includes provisions for the following:

- cash reserves on open claims
- expected ultimate value of future development on reported claims
- expected ultimate value of claims not yet reported
- expected ultimate value of reopened claims
- allocated loss adjustment expenses

The claims liability reported as accrued claims payable in the accompanying financial statement is based on a discounted rate of 3% in anticipation of the investment income potential.

Changes in Long-term Liabilities

Changes in Long-term liabilities of governmental activities for the year ended August 31, 2023 were as follows:

	Beginning Balance, restated	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$2,327,690,000	\$412,015,000	\$344,160,000	\$2,395,545,000	\$87,970,000
Unamortized Bond Premium	127,226,886	22,798,779	25,104,752	124,920,913	-
Compensated Absences	8,432,290	2,935,263	2,925,858	8,441,695	714,024
Deferred Pension Liability	-	66,000	-	66,000	66,000
SBITAs	11,084,859	7,925,266	6,740,209	12,269,916	4,643,201
Net Pension Liability	137,638,982	347,239,897	137,638,982	347,239,897	-
Net OPEB Liability	288,188,237	184,582,808	288,188,237	184,582,808	-
Worker's Compensation	2,490,862	2,369,233	2,503,182	2,356,913	1,298,352
Total	<u>\$2,902,752,116</u>	<u>\$979,932,246</u>	<u>\$807,261,220</u>	<u>\$3,075,423,142</u>	<u>\$94,691,577</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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August 31, 2023

7. LONG-TERM LIABILITIES (Continued)

The General Fund has typically been used to cover the costs to liquidate pension liabilities as that is where primarily all of the costs are paid.

Internal Service Funds serve only the governmental funds of the District. The liability associated with the Worker's Compensation Internal Service Fund is, therefore, included in the above activity. A reconciliation of changes in the aggregate liabilities for worker's compensation claims for the prior and the current year are presented below:

	<u>2023</u>	<u>2022</u>
Beginning of Year Liability	\$ 2,490,862	\$ 2,323,896
Current Year Claims and Changes in Estimates	2,280,457	2,442,377
Claim Payments	<u>(2,414,405)</u>	<u>(2,275,411)</u>
End of Year Liability	<u>\$ 2,356,914</u>	<u>\$ 2,490,862</u>

8. HEALTH CARE COVERAGE

At August 31, 2023, 9,625 employees of the District were covered by an employee benefits health plan. TRS-qualified insurance plan participants were 9,624. The District paid premiums averaging \$697 per month per employee to the plan and employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed provider. Total premiums paid by the District during the year were \$64,142,130.

9. FUND BALANCE

The fund balance as of August 31, 2023 consists of the following amounts:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Non-spendable:					
Inventory	\$ 4,416,187	\$ -	\$ -	\$ 5,479,625	\$ 9,895,812
Restricted:					
Debt Service	-	75,988,966	-	-	75,988,966
Child Nutrition	-	-	-	17,212,692	17,212,692
Authorized Construction	-	-	200,858,580	-	200,858,580
Grants	-	-	-	2,133,683	2,133,683
Committed:					
Local Special Revenue	-	-	-	27,241,508	27,241,508
Non-bond funded Capital Projects	-	-	75,478,154	-	75,478,154
Instructional Continuity	200,000,000	-	-	-	200,000,000
Unassigned	<u>250,670,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,670,832</u>
Total	<u>\$ 455,087,019</u>	<u>\$ 75,988,966</u>	<u>\$ 276,336,734</u>	<u>\$ 52,067,508</u>	<u>\$ 859,480,227</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

9. FUND BALANCE (Continued)

Nonspendable fund balance results from items that are not in spendable form as of August 31st including inventory and prepaid items. Restricted fund balance consists of items that are legally restricted for specific purposes. The committed fund balance consists of funds designated by the Board of Trustees to be used for specific purposes. Assigned fund balances reflect management intentions to use funds for specific purposes.

10. DEFINED BENEFIT PENSION PLANS

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). TRS's

defined benefit pension plan is 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 work load 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 on the internet at <https://www.trs.texas.gov/TRS%20Documents/acfr-2022.pdf>, or by writing to TRS at 1000 Red River Street, Austin, TX.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3% (multiplier) 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. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early 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. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-

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San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

10. DEFINED BENEFIT PENSION PLANS (Continued)

employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan Description section above.

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% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% 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 thru 2025.

<u>Contribution Rates</u>	<u>2022</u>	<u>2023</u>
Member	8.00%	8.00%
Non-Employer Contributing Entity (State)	7.75%	8.00%
Employers	7.75%	8.00%

	<u>2022</u>	<u>2023</u>
Northside ISD Employer Contributions	\$27,327,211	\$29,992,222
Northside ISD Member Contributions	\$44,233,002	\$60,636,981
Northside ISD NECE On-behalf Contributions	\$59,098,330	\$46,632,662

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, 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 and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer 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 employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

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August 31, 2023

10. DEFINED BENEFIT PENSION PLANS (Continued)

- 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 sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is a surcharge an employer is subject to:

- All public schools, charter schools, and regional educational service centers must contribute 1.7% of the member's salary beginning in fiscal year 2022, gradually increasing to 2% in fiscal year 2025.

When employing a retiree of the Teacher Retirement System the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Actuarial Assumptions

The total pension liability in the August 31, 2021 actuarial valuation was determined using the following assumptions:

<u>Component</u>	<u>Result</u>
Valuation Date	August 31, 2021 rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-term expected Investment Rate of Return	7.00%
Municipal Bond Rates as of August 2020	3.91% - The 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)	2121
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Benefit changes during the year	None
Ad hoc post-employment benefit changes	None

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

10. DEFINED BENEFIT PENSION PLANS (Continued)

The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2021. For a full description of these assumptions please see the actuarial valuation report dated November 12, 2021.

Discount Rate

A single discount rate of 7.00% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50% of payroll in fiscal year 2020 gradually increasing to 9.55% of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those 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 long-term 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 is 7.00%. The long-term expected 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 weighting 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 the Systems target asset allocation as of August 31, 2022, (see page 54 of the TRS ACFR) are summarized below:

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August 31, 2023

10. DEFINED BENEFIT PENSION PLANS (Continued)

Asset Class	FY 2022 Target Allocation¹ %	Long-Term Expected Geometric Real Rate of Return²	Expected Contribution to Long-Term Portfolio Returns
Global Equity			
USA	18.00%	4.60%	1.12%
Non-U.S. Developed	13.00	4.90	0.90
Emerging Markets	9.00	5.40	0.75
Private Equity	14.00	7.70	1.55
Stable Value			
Government Bonds	16.00	1.00	0.22
Absolute Return (Including Credit Sensitive Investment)	0.00	3.70	0.00
Stable Value Hedge Funds	5.00	3.40	0.18
Real Return			
Real Estate	15.00	4.10	0.94
Energy, Natural Resources, and Infrastructure	6.00	5.10	0.37
Commodities	0.00	3.60	0.00
Risk Parity			
Risk Parity	8.00	4.60	0.43
Asset Allocation Leverage			
Cash	2.00	3.00	0.01
Asset Allocation Leverage	(6.00)	3.60	(0.05)
Inflation Expectation			2.70
Volatility Drag ³			(0.91)
Expected Return	100%		8.19%

Discount Rate Sensitivity Analysis

The following table presents the Net Pension Liability of the plan using the discount rate of 7.00 percent, and what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	1% Decrease in Discount Rate (6.00%)	Rate (7.00%)	1% Increase in Discount Rate (8.00%)
District's proportionate share of the net pension liability:	\$540,173,622	\$347,239,897	\$190,858,058

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

10. DEFINED BENEFIT PENSION PLANS (Continued)

At August 31, 2023, the District reported a liability of \$347,239,897 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the District. 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	\$347,239,897
State's proportionate share that is associated with District	495,048,003
Total	<u>\$842,287,900</u>

The net pension liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2021 thru August 31, 2022.

At August 31, 2023, the District's proportion of the collective net pension liability was 0.5849% which was an increase of 0.2006% from its proportion measured as of August 31, 2021.

Changes Since the Prior Actuarial Valuation

There were no changes in assumptions since the prior measurement date.

For the year ended August 31, 2022, the District recognized pension expense of \$36,765,308 and revenue of \$47,320,777 for support provided by the State.

At August 31, 2023, the District reported its proportionate share of the TRS deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 5,034,950	\$ 7,570,487
Changes in actuarial assumptions	64,702,094	16,125,569
Difference between projected and actual investment earnings	34,306,191	-
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	16,322,202	24,186,433
Contributions paid to TRS subsequent to the measurement date	29,992,222	-
Total	\$ 150,357,659	\$ 47,882,489

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

10. DEFINED BENEFIT PENSION PLANS (Continued)

Deferred outflows of resources in the amount of \$29,992,222 related to pension that resulted from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ending August 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year	Pension Expense
2024	\$ 18,467,627
2025	7,843,240
2026	(332,453)
2027	39,456,318
2028	7,048,216
	<u>\$ 72,482,948</u>

11. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS

Plan Description

The District participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan with a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. The TRS-Care program was established in 1986 by the Texas Legislature.

The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with the Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic 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 the separately issued TRS Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592. It can also be obtained on the internet at: <https://www.trs.texas.gov/TRS%20Documents/acfr-2022.pdf>

Benefits Provided

TRS-Care provides a basic health insurance coverage to retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

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11. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible 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			
		Medicare	Non-Medicare
Retiree*	\$	135	\$ 200
Retiree and Spouse		529	689
Retiree* and Children		468	408
Retiree and Family		1,020	999

*or surviving spouse

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% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. 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.

	<u>Contribution Rates</u>	
	<u>2022</u>	<u>2023</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%
Employer # 015915 - Employer Contributions	\$ 6,301,593	\$ 6,580,348
Employer # 015915 - Member Contributions	\$ 4,801,739	\$ 4,924,246
Employer # 015915 - NECE On-behalf Contributions	\$ 7,134,355	\$ 12,505,772

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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

11. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (*regardless of whether or not they participate in the TRS Care OPEB program*). When hiring a TRS retiree, employers are required to pay TRS Care a monthly surcharge of \$535 per retiree. TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$83 million in fiscal year 2022 from the Federal Rescue Plan Act (ARPA) to help defray Covid-19-related health care costs during fiscal year 2022.

Actuarial Assumptions

The actuarial valuation was performed as of August 31, 2021. Update procedures were used to roll forward the Total OPEB Liability to August 31, 2022. The actuarial valuation was determined using the following actuarial assumptions: *Actuarial assumptions can be found in the 2022 TRS ACFR, Note 9, page 76.*

The actuarial valuation of the OPEB plan offered through TRS-CARE is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. All the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation and salary increases, used in the OPEB valuation were identical to those used in the respective TRS pension valuation. The demographic assumptions were developed in the experience study performed for TRS in the period ending August 31, 2017.

The active mortality rates were based on 90% of the RP-2014 Employee Mortality Tables for males and females, with full generational mortality using Scale BB. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2018.

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2021 rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.91% as of August 31, 2022
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.
Projected Salary Increases	3.05% to 9.05%, including inflation
Healthcare Trend Rates	The initial medical trend rates were 8.25% for Medical retirees and 7.25% for non-Medicare retirees. The initial prescription drug trend was 8.25% for all retirees. The initial trend rates decrease to an ultimatum trend rate of 4.25% over a period of 13 years.
Election Rates	Normal Retirement: 62% participation rate prior to age 65 and 25% participation rate after age 65. Pre-65 retirees: 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Ad hoc post-employment benefit changes	None

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NOTES TO FINANCIAL STATEMENTS

August 31, 2023

11. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

Discount Rate

A single discount rate of 3.91% was used to measure the Total OPEB Liability. There was an increase of 1.96% in the discount rate since the previous year. *The Discount Rate can be found in the 2022 TRS ACFR on page 77.* Because the plan is essentially a “pay-as-you-go” plan, the single discount rate is equal to the prevailing municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from active members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to **not be able** to make all future benefit payments of current plan members. Therefore, the municipal bond rate was used for the long-term rate of return and was applied to all periods of projected benefit payments to determine the total OPEB liability.

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2022 using the fixed-income 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 percentage point lower than and 1 percentage point higher than the discount rate that was used (3.91%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.91%)	Current Single Discount Rate (3.91%)	1% Increase in Discount Rate (4.91%)
District's proportionate share of the Net OPEB Liability:	\$ 217,637,769	\$ 184,582,808	\$ 157,804,048

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

At August 31, 2023, the District reported a liability of \$184,582,808 for its proportionate share of the TRS’s Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the District. 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 pension liability	\$184,582,808
State's proportionate share that is associated with District	225,162,026
Total	\$409,744,834

The Net OPEB Liability was measured as of August 31, 2021 and rolled forward to August 31, 2022 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net OPEB Liability was based on the District's

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

11. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

contributions to OPEB relative to the contributions of all employers to the plan for the period September 1, 2021 thru August 31, 2022.

At August 31, 2022 the District's proportion of the collective Net OPEB Liability was 0.770893617% compared to 0.747095800% as of August 31, 2021.

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

	1% Decrease in Healthcare Trend Rate	Current Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
District's proportionate share of the Net OPEB Liability:	\$ 152,097,065	\$ 184,582,808	\$ 226,696,394

Changes Since the Prior Actuarial Valuation – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period: *These can be found in the TRS ACFR on page 77.*

- The single discount rate changed from 1.95% as of August 31, 2021 to 3.91% as of August 31, 2022. This change increased the Total OPEB Liability.

At August 31, 2023, 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 economic experience	\$ 10,262,151	\$ 153,774,048
Changes in actuarial assumptions	28,115,618	128,237,155
Difference between projected and actual investment earnings	549,822	-
Changes in proportion and Differences between the District's contributions and proportionate share of contributions	27,566,696	31,504,157
Contributions paid to TRS subsequent to the measurement date	6,580,347	-
Total	\$ 73,074,634	\$ 313,515,360

Deferred outflows of resources in the amount of \$6,580,347 related to OPEB that resulted from contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the fiscal year ending August 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

11. DEFINED OTHER POST-EMPLOYMENT BENEFIT PLANS (Continued)

<u>Year ended August 31: OPEB Expense Amount</u>	
2024	\$ (44,794,355)
2025	(44,792,362)
2026	(36,964,826)
2027	(26,367,750)
2028	(32,451,639)
Thereafter	(61,650,141)
Total	<u>\$ (247,021,073)</u>

For the year ended August 31, 2023 the District recognized negative OPEB expense of \$23,766,573. The District also recognized negative on-behalf OPEB expense and revenue of \$31,952,309 for support provided by the State.

12. RISK MANAGEMENT

Equipment Insurance

The District maintains an Equipment Insurance Fund, an internal service fund, to account for and finance its uninsured risks of loss in the event of theft or vandalism of certain District equipment and supplies. Under this program, the fund provides coverage for up to a maximum of \$25,000 in the aggregate per year. The District purchases commercial insurance for claims in excess of coverage provided by the fund. Settled claims have not exceeded this commercial coverage for each of the past three fiscal years. In addition, historical losses in the Equipment Insurance Fund have not been material to the financial statements; therefore, accrued liabilities are not recorded in this fund.

Unemployment Insurance

The District maintains an Unemployment Insurance Fund, an internal service fund, to account for and finance its uninsured risks of loss for unemployment compensation benefits. It is the District's policy not to pay for unemployment insurance premiums for the risks of losses to which it is exposed. Instead, the District management believes it is more economical to manage its risks internally and set aside assets for unemployment compensation benefits in this fund. The District pays the Texas Workforce Commission on a reimbursement basis for unemployment compensations paid to qualifying employees. Historical losses in the unemployment insurance fund have not been material to the financial statements; therefore, accrued liabilities are not recorded in this fund.

Worker's Compensation

The District maintains a Worker's Compensation Insurance Fund, an internal service fund, to account for and finance its uninsured risks of loss for worker's compensation coverage. Under this program, the fund provides coverage for up to a maximum per occurrence of \$500,000. The District purchases stop-loss coverage through a commercial insurer for claims in excess of coverage provided by the fund. Settled claims have not exceeded this stop-loss coverage for each of the past three fiscal years.

Casualty Liability

In July 2017, the District moved from a deductible insurance plan to a self-insured Plan for liability claims. Due to the change, the District maintains a Casualty Liability Insurance fund to account and

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

12. RISK MANAGEMENT (Continued)

finance its uninsured risks of loss pertaining to auto liability, educator's legal liability and general liability. Under this program, the fund provides coverage for up to a maximum per occurrence of \$50,000. The District purchases excess liability insurance through a commercial insurer for claims in excess of coverage provided by the fund. Settled claims have not exceeded this stop-loss coverage since inception of the self-insured program which is accounted for in the general fund.

13. CONTINGENCIES AND COMMITMENTS

Legal Proceedings

The District is a defendant in several lawsuits for claims filed against it. In the best judgment of the District's management in consultation with legal counsel, the accompanying financial statements will not be affected materially by the outcome of any of these proceedings and therefore no loss contingency has been recorded.

14. MEDICARE PART D

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, which was effective January 1, 2006, established prescription drug coverage for Medicare beneficiaries known as Medicare Part D. One provision of the law allows for the Texas Public School Retired Employee Group Insurance Program (TRS-Care) to receive retiree drug subsidy payments from the federal government to offset certain prescription drug expenditures for eligible participants. These payments totaled \$4,068,264, \$3,083,969, and \$3,148,632, for fiscal years 2023, 2022, and 2021, respectively.

15. DUE FROM OTHER GOVERNMENTS

The District participates in a variety of federal and state programs from which it receives grants to partially or fully finance certain activities. In addition, the District receives entitlements from the State through the School Foundation and Per Capita Programs. Most federal grants shown below are passed through from the Texas Education Agency and are reported on the basic financial statements as Due from Other Governments.

Amounts due from federal and state governments as of August 31, 2023, are summarized below:

Fund	Inter-local	State	Federal	Total
		Entitlements	Grants	
General Fund	\$ 14,423	\$ 14,726,420	\$ -	\$ 14,740,843
Nonmajor Governmental Funds	-	106,656	19,745,636	19,852,292
Total	\$ 14,423	\$ 14,833,076	\$ 19,745,636	\$ 34,593,135

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

16. SHARED SERVICE ARRANGEMENTS

The District is the fiscal agent for four shared service arrangements (SSA) that provide special education teachers and instructional assistants to member districts. In addition to the District, there are two other member districts. The following are the SSA revenue and expenditures:

	315 SSA IDEA Programs	435 SSA Regional Day School - Deaf
Revenue:		
Distributed by TEA	\$ 84,014	\$ 251,301
Total Revenues	<u>\$ 84,014</u>	<u>\$ 251,301</u>
Expenditures:		
Payroll Costs	\$ 84,014	\$ 251,301
Total Expenditures	<u>\$ 84,014</u>	<u>\$ 251,301</u>

17. MAJOR SOURCES OF REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

The District's major sources of local revenues in its governmental funds are presented below:

	General	Debt Service	Capital Projects	Non-major Governmental	Total
Property Taxes	\$ 627,378,667	\$ 245,943,619	\$ -	\$ -	\$ 873,322,286
Tuition & Fees	9,619,410	-	-	-	9,619,410
Investment Earnings	27,742,637	8,434,586	7,223,667	1,337,554	44,738,444
Rentals	342,248	-	-	-	342,248
Food Sales	-	-	-	2,662,355	2,662,355
Athletic/Co-curricular	2,977,767	-	-	-	2,977,767
Other	4,741,195	-	-	20,543,168	25,284,363
Total	<u>\$ 672,801,924</u>	<u>\$ 254,378,205</u>	<u>\$ 7,223,667</u>	<u>\$ 24,543,077</u>	<u>\$ 958,946,873</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

18. FEDERAL REVENUE RECORDED IN THE GENERAL FUND

	Type Program	Amount
Impact Aid-P.L. 81-874	Direct	\$ 702,419
ROTC	Direct	1,001,843
Teacher Placement Program	Direct	1,500
Medicaid School Health and Related Services	Direct	29,268,037
E-Rate Program	Direct	671,669
Summer School LEP	Direct	45,855
21st Century Community Learning Centers	Indirect	47,909
Adult Education Grants	Indirect	31,913
Adult Education -Temporary Assistance for Needy Families (TANF)	Indirect	2,030
ARP Elementary and Secondary School Emergency Relief (ESSER III)	Indirect	3,010,044
ARP ESSER - Homeless I Children and Youth (ARP-HCY)	Indirect	8,102
ARP ESSER - Homeless II Children and Youth (ARP-HCY)	Indirect	8,933
Career and Technical Education - Basic Grant	Indirect	35,080
COVID-19 School Health Support Grant	Indirect	37,189
CRRSA Elementary and Secondary School Emergency Relief (ESSER II)	Indirect	3,143,389
Elementary and Secondary School Emergency Relief Fund (ESSER I)	Indirect	2,552
IDEA - Part B, Discretionary (Deaf)	Indirect	2,879
IDEA - Part B, Formula	Indirect	509,758
IDEA - Part B, Formula - American Rescue Plan Act (ARP)	Indirect	94,188
IDEA - Part B, Preschool	Indirect	7,137
IDEA - Part B, Preschool - American Rescue Plan Act (ARP)	Indirect	4,678
McKinney Vento Homeless Assist Act Title VII-Education for Homeless Children & Youth	Indirect	3,949
Title I, Part A - Improving Basic Programs	Indirect	783,479
Title II, Part A - Teacher and Principal Training	Indirect	129,335
Title III Part A - English Language Acquisition and Language Enhancement	Indirect	30,368
Title IV, Part A, Subpart 1, Student Support and Academic Enrichment	Indirect	86,785
		<u>\$ 39,671,020</u>

19. COMPLIANCE AND ACCOUNTABILITY

Finance Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**
Year Ended August 31, 2023

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
REVENUES					
5700	Local and Intermediate Sources	\$ 642,703,132	\$ 675,492,260	\$ 673,101,292	\$ (2,390,968)
5800	State Sources	247,578,746	274,253,784	269,800,447	(4,453,337)
5900	Federal Sources	<u>33,673,900</u>	<u>39,704,569</u>	<u>39,671,020</u>	<u>(33,549)</u>
5020	Total Revenues	<u>923,955,778</u>	<u>989,450,613</u>	<u>982,572,759</u>	<u>(6,877,854)</u>
EXPENDITURES					
Current:					
0010	Instruction & Instructional Related Services:				
0011	Instruction	588,378,231	589,006,242	576,319,760	12,686,482
0012	Instructional Resources and Media Services	13,506,380	13,347,100	12,802,263	544,837
0013	Curriculum and Instructional Staff Development	<u>21,128,949</u>	<u>17,231,770</u>	<u>17,431,923</u>	<u>(200,153)</u>
	Total Instruction & Instructional Related Services	<u>623,013,560</u>	<u>619,585,112</u>	<u>606,553,946</u>	<u>13,031,166</u>
0020	Instructional & School Leadership:				
0021	Instructional Leadership	22,682,485	20,671,427	19,883,405	788,022
0023	School Leadership	<u>60,780,231</u>	<u>58,952,850</u>	<u>57,315,579</u>	<u>1,637,271</u>
	Total Instructional and School Leadership	<u>83,462,716</u>	<u>79,624,277</u>	<u>77,198,984</u>	<u>2,425,293</u>
0030	Support Services - Student:				
0031	Guidance and Counseling Services	42,726,688	43,606,846	42,295,436	1,311,410
0032	Social Work Services	3,474,205	3,459,648	3,095,638	364,010
0033	Health Services	11,053,672	11,252,443	10,707,913	544,530
0034	Pupil Transportation	38,137,944	38,483,257	38,807,902	(324,645)
0035	Child Nutrition Services	746,692	506,897	477,328	29,569
0036	Co-Curricular Activities	<u>23,876,715</u>	<u>25,206,304</u>	<u>24,695,996</u>	<u>510,308</u>
	Total Support Services - Student	<u>120,015,916</u>	<u>122,515,395</u>	<u>120,080,213</u>	<u>2,435,182</u>
0040	Administration:				
0041	General Administration	<u>17,267,670</u>	<u>16,978,320</u>	<u>16,249,130</u>	<u>729,190</u>
	Total Administration	<u>17,267,670</u>	<u>16,978,320</u>	<u>16,249,130</u>	<u>729,190</u>
0050	Support Services - Non-Student Based:				
0051	Plant Maintenance and Operations	91,232,584	100,400,693	99,523,650	877,043
0052	Security & Monitoring Services	10,348,447	11,132,828	10,925,528	207,300
0053	Data Processing Services	<u>20,841,235</u>	<u>23,658,666</u>	<u>23,761,681</u>	<u>(103,015)</u>
	Total Support Services - Non-Student Based	<u>122,422,266</u>	<u>135,192,187</u>	<u>134,210,859</u>	<u>981,328</u>
0060	Ancillary Services:				
0061	Community Services	<u>12,279,320</u>	<u>9,785,647</u>	<u>10,010,310</u>	<u>(224,663)</u>
	Total Ancillary Services	<u>12,279,320</u>	<u>9,785,647</u>	<u>10,010,310</u>	<u>(224,663)</u>
0070	Debt Service				
0071	Debt Service - Principal on Long-Term Debt	-	6,435,120	5,197,020	1,238,100
0072	Debt Service - Interest	<u>-</u>	<u>-</u>	<u>388,859</u>	<u>(388,859)</u>
	Total Debt Service	<u>-</u>	<u>6,435,120</u>	<u>5,585,879</u>	<u>849,241</u>

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**
Year Ended August 31, 2023

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
EXPENDITURES (Continued)					
0080	Capital Outlay				
0081	Facilities Acquisition and Construction	\$ 984,221.00	\$ 1,691,038.00	\$ 1,406,781.00	\$ 284,257.00
	Total Capital Outlay	984,221	1,691,038	1,406,781	284,257
0090	Intergovernmental Charges				
0095	Juvenile Alternative Education Program	100,000	109,100	107,050	2,050
0099	Other Intergovernmental Charges	6,077,041	4,761,041	4,729,439	31,602
	Total Intergovernmental Charges	6,177,041	4,870,141	4,836,489	33,652
6030	Total Expenditures	985,622,710	996,677,237	976,132,591	20,544,646
1100	Excess (Deficiency) of Revenues Over Expenditures	(61,666,932)	(7,226,624)	6,440,168	13,666,792
	Other Financing Sources (Uses):				
7915	Transfer from Capital Projects Fund	-	-	17,807	17,807
7949	Proceeds of SBITAs and Other Resources	-	2,543,300	6,271,229	3,727,929
8911	Other Uses	-	(15,261,706)	(15,061,705)	200,001
	Total Other Financing Sources (Uses)	-	(12,718,406)	(8,772,669)	3,945,737
1200	Net Change in Fund Balance	(61,666,932)	(19,945,030)	(2,332,501)	17,612,529
0100	FUND BALANCES, September 1, 2022	457,419,520	457,419,520	457,419,520	-
3000	FUND BALANCES, August 31, 2023	\$ 395,752,588	\$ 437,474,490	\$ 455,087,019	\$ 17,612,529

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS**
Year Ended August 31, 2023

	2023	2022	2021
District's Proportion of the Net Pension Liability (Asset)	0.584899679%	0.567789164%	0.635636340%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 347,239,897	\$ 304,096,292	\$ 330,423,641
State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	<u>495,048,003</u>	<u>509,230,988</u>	<u>473,203,648</u>
Total	<u>\$ 842,287,900</u>	<u>\$ 813,327,280</u>	<u>\$ 803,627,289</u>
District's Covered Payroll	\$ 738,729,124	\$ 708,014,427	\$ 723,335,987
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	47.01%	42.95%	45.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.62%	75.54%	75.24%

Note: GASB 68, 81.a.(2)(a) requires that the information on this schedule be data from the period corresponding with the period covered as of the measurement date of August 31, 2022 - the period from September 1, 2021 - August 31, 2022.

Note: Eight years of data are presented in accordance with GASB 68, Paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

2020	2019	2018	2017	2016
0.634933610%	0.633179746%	0.629787679%	0.653317300%	0.463126500%
\$ 349,482,869	\$ 202,456,772	\$ 237,987,399	\$ 230,938,970	\$ 123,707,492
<u>514,008,447</u>	<u>301,343,520</u>	<u>363,908,162</u>	<u>346,456,429</u>	<u>293,076,803</u>
<u>\$ 863,491,316</u>	<u>\$ 503,800,292</u>	<u>\$ 601,895,561</u>	<u>\$ 577,395,399</u>	<u>\$ 416,784,295</u>
\$ 692,630,183	\$ 671,910,694	\$ 649,054,807	\$ 631,085,132	\$ 606,189,117
50.46%	30.13%	36.67%	36.59%	20.41%
73.74%	82.17%	78.00%	78.43%	83.25%

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF DISTRICT CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Year Ended August 31, 2023

	2023	2022	2021
Contractually Required Contribution	\$ 29,992,222	\$ 27,327,211	\$ 23,034,957
Contribution in Relation to the Contractually Required Contribution associated with the District	(29,992,222)	(27,327,211)	(23,034,957)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 757,962,259	\$ 738,729,124	\$ 708,014,427
Contributions as a Percentage of Covered Payroll	3.96%	3.70%	3.25%

Note: GASB 68, Paragraph 81.b. requires that the data in this schedule be presented as of the District's current fiscal year end.

Note: Eight years of data are presented in accordance with GASB 68, Paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

2020	2019	2018	2017	2016
\$ 23,429,772	\$ 22,298,929	\$ 21,369,734	\$ 20,759,157	\$ 19,982,317
(23,429,772)	(22,298,929)	(21,369,734)	(20,759,157)	(19,982,317)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 723,335,987	\$ 692,630,183	\$ 671,910,694	\$ 649,054,807	\$ 631,085,132
3.24%	3.22%	3.18%	3.20%	3.17%

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET OPEB LIABILITY OF A COST-SHARING MULTIPLE EMPLOYER OPEB PLAN
TEACHER RETIREMENT SYSTEM OF TEXAS**
Year Ended August 31, 2023

	2023	2022	2021	2020	2019	2018
District's Proportion of the Net OPEB (Asset)	0.770893617%	0.747095800%	0.785511732%	0.816446761%	0.807140966%	0.764518600%
District's Proportionate Share of Net OPEB (Asset)	\$ 184,582,808	\$ 288,188,237	\$ 298,608,482	\$ 386,107,674	\$ 403,012,873	\$ 332,460,481
State's Proportionate Share of the Net OPEB (Asset) associated with the District	<u>225,162,026</u>	<u>386,108,013</u>	<u>401,258,221</u>	<u>513,050,734</u>	<u>571,379,341</u>	<u>506,815,527</u>
Total	<u>\$ 409,744,834</u>	<u>\$ 674,296,250</u>	<u>\$ 699,866,703</u>	<u>\$ 899,158,408</u>	<u>\$ 974,392,214</u>	<u>\$ 839,276,008</u>
District's Covered Payroll	\$ 738,729,124	\$ 708,014,427	\$ 723,335,987	\$ 692,630,183	\$ 671,910,694	\$ 649,054,807
District's Proportionate Share of the Net Pension OPEB (Asset) as a Percentage of its Covered Payroll	24.99%	40.70%	41.28%	55.75%	59.98%	51.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension OPEB	11.52%	6.18%	4.99%	2.66%	1.57%	0.91%

Note: The authoritative pronouncement that mandates this schedule requires ten years of historical data or the maximum available as of the date the financial statements. Six years of data is available as of the date of these statements.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF DISTRICT CONTRIBUTIONS TO THE OPEB PLAN
TEACHER RETIREMENT SYSTEM OF TEXAS
Year Ended August 31, 2023

	2023	2022	2021	2020	2019	2018
Contractually Required Contribution	\$ 6,580,348	\$ 6,301,593	\$ 5,825,320	\$ 5,966,606	\$ 5,767,167	\$ 5,573,435
Contribution in Relation to the Contractually Required Contribution associated with the District	(6,580,348)	(6,301,593)	(5,825,320)	(5,966,606)	(5,767,167)	(5,573,435)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 757,962,259	\$ 738,729,124	\$ 708,014,427	\$ 723,335,987	\$ 692,630,183	\$ 671,910,694
Contributions as a Percentage of Covered Payroll	0.87%	0.85%	0.82%	0.82%	0.83%	0.83%

Note: The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, August 31 of the prior year. Six years of data is available as of the date of these statements.

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OTHER SUPPLEMENTARY INFORMATION

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
Year Ended August 31, 2023**

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
REVENUES					
5700	Local and Intermediate Sources	\$ 244,559,664	\$ 250,366,000	\$ 254,495,731	\$ 4,129,731
5800	State Sources	3,917,188	3,576,445	5,683,660	2,107,215
5000	Total Revenues	248,476,852	253,942,445	260,179,391	6,236,946
EXPENDITURES					
0070	Debt Service				
0071	Debt Service - Principal on Long-Term Debt	165,400,000	186,200,000	185,350,000	850,000
0072	Debt Service - Interest	80,024,987	79,550,000	79,542,253	7,747
0073	Debt Service - Cost of Issuance and Fiscal Charges	13,575	1,340,000	1,270,437	69,563
	Total Debt Service	245,438,562	267,090,000	266,162,690	927,310
6030	Total Expenditures	245,438,562	267,090,000	266,162,690	927,310
1100	Excess (Deficiency) of Revenues Over Expenditures	3,038,290	(13,147,555)	(5,983,299)	7,164,256
Other Financing Sources (Uses):					
7911	Issuance of Debt - Refunding Bonds	-	-	140,485,000	140,485,000
7915	Transfers in	6,000,000	-	-	-
7916	Premium on Issuance of Bonds	-	-	18,782,341	18,782,341
8949	Payment to Refunded Bond Escrow Agent	-	-	(158,824,786)	(158,824,786)
	Total Other Financing Sources (Uses)	6,000,000	-	442,555	442,555
1200	Net Change in Fund Balance	9,038,290	(13,147,555)	(5,540,744)	7,606,811
0100	FUND BALANCES, September 1, 2022	81,529,710	81,529,710	81,529,710	-
3000	FUND BALANCES, August 31, 2023	\$ 90,568,000	\$ 68,382,155	\$ 75,988,966	\$ 7,606,811

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHILD NUTRITION FUND
Year Ended August 31, 2023**

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
REVENUES					
5700	Local and Intermediate Sources	\$ 23,265,381	\$ 10,522,390	\$ 10,641,809	\$ 119,419
5800	State Sources	250,000	254,424	254,372	(52)
5900	Federal Sources	39,484,619	50,381,186	49,681,337	(699,849)
5000	Total Revenues	63,000,000	61,158,000	60,577,518	(580,482)
EXPENDITURES					
Current:					
0030	Support Services - Student:				
0035	Child Nutrition Services	58,413,056	54,965,004	54,144,966	820,038
	Total Support Services - Student	58,413,056	54,965,004	54,144,966	820,038
0050	Support Services - Non-Student Based:				
0051	Plant Maintenance and Operations	3,586,944	3,706,996	3,725,349	(18,353)
0052	Security and Monitoring Services	-	106,000	-	106,000
	Total Support Services - Non-Student Based	3,586,944	3,812,996	3,725,349	87,647
0071	Debt Service Principal Payments	-	-	69,421	(69,421)
0072	Debt Service Interest Payments	-	-	19,459	(19,459)
6030	Total Expenditures	62,000,000	58,778,000	57,959,195	818,805
1100	Excess (Deficiency) of Revenues Over Expenditures	1,000,000	2,380,000	2,618,323	238,323
Other Financing Sources (Uses):					
7915	Transfers In	-	545,545	25,545	(520,000)
7949	Proceeds of SBITAs and Other Resources	-	-	648,620	648,620
	Total Other Financing Sources (Uses)	-	545,545	674,165	128,620
1200	Net Change in Fund Balance	1,000,000	2,925,545	3,292,488	366,943
0100	FUND BALANCES, September 1, 2022	19,399,829	19,399,829	19,399,829	-
3000	FUND BALANCES, August 31, 2023	\$ 20,399,829	\$ 22,325,374	\$ 22,692,317	\$ 366,943

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas
SCHEDULE OF BONDS PAYABLE
August 31, 2023

Date Of Issue	Description	Interest Rate	Original Issue Amount	Amounts Outstanding 08/31/22	Issued Current Year	Retired or Converted
Unlimited Tax School Building Bonds						
10/10/13	Series 2013	2.00 - 5.00%	\$ 68,975,000	\$ 65,260,000	\$ -	\$ 65,260,000
05/22/14	Series 2014	2.00 - 5.00%	40,090,000	26,630,000	-	26,630,000
07/09/15	Series 2015	0.50 - 5.00%	70,315,000	47,850,000	-	2,850,000
05/18/16	Series 2016	2.00 - 5.00%	69,030,000	57,255,000	-	1,505,000
06/28/17	Series 2010 (conv)	2.00 - 5.00%	69,450,000	57,845,000	-	2,680,000
06/01/20	Series 2017(conv)	3.00 - 5.00%	92,030,000	92,030,000	-	-
03/10/22	Series 2022A	2.50 - 5.00%	106,110,000	106,110,000	-	1,825,000
Unlimited Tax School Building and Refunding Bonds						
07/30/15	Series 2015	2.50 - 5.00%	93,420,000	71,300,000	-	3,135,000
05/23/17	Series 2017	2.50 - 5.00%	86,650,000	55,465,000	-	5,485,000
05/30/19	Series 2019	2.50 - 5.00%	106,370,000	97,500,000	-	3,255,000
05/26/21	Series 2021	2.375 - 5.00%	225,770,000	220,015,000	-	7,895,000
05/17/23	Series 2023A	4.000 - 5.00%	137,040,000	-	137,040,000	-
Unlimited Tax Refunding Bonds						
11/21/13	Series 2013	2.00 - 5.00%	81,175,000	4,535,000	-	4,535,000
04/03/14	Series 2014	2.00 - 5.00%	74,175,000	53,575,000	-	53,575,000
12/11/14	Series 2014-A	2.00 - 5.00%	69,115,000	40,960,000	-	4,180,000
04/06/16	Series 2016	2.00 - 5.00%	85,575,000	66,360,000	-	2,120,000
10/20/16	Series 2016A	3.00 - 5.00%	88,335,000	61,150,000	-	4,390,000
12/06/17	Series 2017	2.00 - 5.00%	49,675,000	26,505,000	-	4,805,000
05/30/18	Series 2018	3.35 - 5.00%	202,315,000	170,690,000	-	2,600,000
11/20/18	Series 2018A	4.00 - 5.00%	57,570,000	51,995,000	-	2,045,000
08/20/19	Series 2019A	3.00 - 5.00%	177,890,000	138,740,000	-	5,265,000
12/18/19	Series 2019B	2.50 - 5.00%	64,705,000	51,705,000	-	8,570,000
07/29/20	Series 2020	1.88 - 5.00%	64,895,000	58,960,000	-	3,225,000
05/25/21	Series 2021	1.98 - 5.00%	127,550,000	126,985,000	-	3,795,000
Unlimited Tax Qualified School Construction Bonds (Tax Credit Bonds)						
11/12/09	Series 2009	1.505%	28,000,000	28,000,000	-	-
Variable Rate Unlimited Tax School Building Bonds						
06/01/16	Series 2012 (2016)	1.75%	70,000,000	-	-	-
07/11/18	Series 2018	2.75%	123,390,000	123,390,000	74,975,000	123,390,000
10/28/20	Series 2020	0.70%	200,000,000	200,000,000	-	-
03/10/22	Series 2022B	2.00%	85,000,000	85,000,000	-	-
05/17/23	Series 2023B	3.00%	200,000,000	-	200,000,000	-
Variable Rate Unlimited Tax School Building and Refunding Bonds						
07/30/19	Series 2019	1.60%	145,000,000	141,880,000	-	1,145,000
Totals			\$ 3,159,615,000	\$ 2,327,690,000	\$ 412,015,000	\$ 344,160,000

Amounts Outstanding 08/31/23	Interest Current Year	Requirements				09/01/25
		Year Ending 08/31/24		Year Ending 08/31/25		To Maturity Interest
		Principal	Interest	Principal	Interest	
\$ -	\$ 3,209,500	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,006,865	-	-	-	-	-
45,000,000	1,910,301	2,995,000	1,767,801	3,120,000	1,643,176	8,722,465
55,750,000	2,165,938	1,580,000	2,090,688	1,655,000	2,011,688	24,521,238
55,165,000	2,381,700	2,815,000	2,254,300	2,955,000	2,123,550	15,957,400
92,030,000	3,127,750	-	3,127,750	-	3,127,750	44,513,400
104,285,000	5,630,890	3,615,000	3,844,906	3,795,000	3,664,156	29,900,588
68,165,000	2,710,788	3,235,000	2,616,738	3,325,000	2,519,688	23,107,263
49,980,000	2,271,056	6,875,000	1,996,806	5,235,000	1,653,056	6,323,625
94,245,000	4,081,420	3,420,000	3,918,670	3,585,000	3,747,670	36,709,900
212,120,000	8,132,469	8,290,000	7,737,719	8,710,000	7,323,219	69,769,944
137,040,000	-	5,095,000	8,109,127	6,960,000	6,261,513	68,682,388
-	113,375	-	-	-	-	-
-	2,249,962	-	-	-	-	-
36,780,000	1,806,200	8,035,000	1,500,825	6,175,000	1,145,575	4,257,850
64,240,000	2,542,563	2,230,000	2,436,563	2,330,000	2,325,063	13,266,738
56,760,000	2,387,100	5,890,000	2,167,600	3,835,000	1,932,000	12,214,475
21,700,000	1,211,750	5,050,000	971,500	5,300,000	719,000	685,400
168,090,000	7,387,737	2,730,000	7,257,738	2,865,000	7,121,238	62,795,510
49,950,000	2,339,700	2,150,000	2,237,450	2,260,000	2,129,950	15,857,050
133,475,000	5,557,700	5,540,000	5,294,450	4,325,000	5,017,450	40,863,550
43,135,000	2,107,450	5,090,000	1,765,950	1,790,000	1,620,800	6,137,950
55,735,000	2,037,556	3,410,000	1,876,306	3,500,000	1,808,106	9,802,144
123,190,000	3,620,064	5,100,000	3,610,273	5,140,000	3,585,589	24,551,809
28,000,000	421,400	-	421,400	-	421,400	421,400
-	-	-	-	-	-	-
74,975,000	3,393,225	2,535,000	3,748,750	2,660,000	3,622,000	34,608,250
200,000,000	1,400,000	-	1,400,000	-	1,400,000	219,461,550
85,000,000	2,082,500	-	1,700,000	-	1,700,000	95,969,313
200,000,000	-	1,085,000	7,233,333	3,190,000	5,967,450	176,327,175
140,735,000	2,270,080	1,205,000	2,251,760	1,265,000	7,325,325	107,808,488
\$ 2,395,545,000	\$ 79,557,039	\$ 87,970,000	\$ 83,338,402	\$ 83,975,000	\$ 81,916,410	\$ 1,153,236,859

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**TEXAS EDUCATION AGENCY REQUIRED SUPPLEMENTARY
INFORMATION**

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF DELINQUENT TAXES RECEIVABLE
August 31, 2023

Year Ended 08/31	1	2		
	Tax Rates			3
	Maintenance & Operations	Debt Service	Total	Taxable Assessed Valuation
2014 & Prior years	1.04000	0.33550	1.37550	35,320,695,238
2015	1.04000	0.33550	1.37550	37,907,088,332
2016	1.04000	0.33550	1.37550	42,170,631,479
2017	1.04000	0.33550	1.37550	46,693,065,285
2018	1.04000	0.33550	1.37550	50,316,708,397
2019	1.04000	0.33550	1.37550	53,940,608,215
2020	0.97000	0.33550	1.30550	58,292,211,769
2021	0.95020	0.33550	1.28570	61,416,939,877
2022	0.92580	0.33550	1.26130	64,844,758,491
2023	0.85460	0.33550	1.19010	73,522,249,559

** Reflects net tax levy as of August 31st for the year then ended.

10	20	31	32	40	50
Balance 08/31/22	Current Year's Tax Levy **	Maintenance & Operations Collections	Debt Service Collections	Net Adjustments	Balance 08/31/23
1,936,682	-	66,874	19,940	(150,402)	1,699,466
429,450	-	19,528	6,300	(68)	403,554
484,591	-	20,961	6,762	(72)	456,796
585,265	-	34,940	11,272	(2,652)	536,401
730,359	-	52,702	17,002	2,372	663,027
1,221,328	-	493,786	159,294	443,960	1,012,207
1,596,922	-	526,578	182,131	680,895	1,569,108
2,361,669	-	553,722	195,510	264,168	1,876,605
5,894,614	-	584,930	211,975	(2,472,002)	2,625,707
-	874,988,292	623,488,589	244,770,012	-	6,729,691
<u>\$ 15,240,881</u>	<u>\$ 874,988,292</u>	<u>\$ 625,842,610</u>	<u>\$ 245,580,197</u>	<u>\$ (1,233,801)</u>	<u>\$ 17,572,564</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

Exhibit J-4

Use of Funds Report - Select State Allotment Programs

Year Ended August 31, 2023

Data Codes	Section A: Compensatory Education Programs	Responses	
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.	\$	83,450,669
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30)	\$	43,302,180
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.	\$	6,853,803
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PIC 25)	\$	3,439,816

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NON-MAJOR GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for Federal, State, and locally funded grants. These grants, referred to as projects, are awarded to the Northside Independent School District with the purpose of accomplishing specific educational tasks.

MCKINNEY-VENTO HOMELESS ASSISTANCE ACT, Title VII - EDUCATION FOR THE HOMELESS CHILDREN AND YOUTH (206) provides for a variety of staff development and supplemental services, including in-service training, counseling, psychological services, and tutoring for homeless students.

TITLE I, PART A – IMPROVING BASIC PROGRAMS (211) funds are allocated to provide opportunities for educationally disadvantaged children to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. Campuses are supported in implementing either a schoolwide program or a targeted assistance program. Costs supplement, not replace, normal local effort.

ADULT BASIC EDUCATION GRANTS (220) are used to provide or support programs for educational services to adults who are beyond compulsory school attendance age, are not enrolled in school and function at less than secondary completion level. Educational services include basic education skills (reading, writing, speaking, and mathematics), English as a Second Language, secondary level competencies for acquisition of a high school diploma or equivalent, and site based workplace Literacy programs.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) (223) is granted to provide education services to undereducated adult recipients of cash assistance under Temporary Assistance for Needy Families (TANF). Recipients of benefits are required to participate in adult basic education or job training programs as a condition of eligibility. Educational services include basic educational skills (reading, writing, speaking, and mathematics), English as a Second Language instruction and secondary level competencies for acquisition of a high school diploma or its equivalent.

IDEA - PART B, FORMULA (224) is granted to operate educational programs for children with disabilities, ages 3-21.

IDEA - PART B PRESCHOOL (225) is granted to operate programs to meet the special needs of preschool children with disabilities.

NATIONAL BREAKFAST & LUNCH PROGRAM – CHILD NUTRITION (240) accounts for all food services activity of the District. Major revenue sources include National School Lunch and Breakfast program, the Adult Care Food Program and U.S.D.A. donated commodities.

CAREER AND TECHNICAL EDUCATION – BASIC GRANT (244) provides high school students modern, impactful, and rigorous, career and technical program which can serve to close performance gaps while simultaneously preparing students for post-secondary success.

TITLE II, PART A – SUPPORTING EFFECTIVE INSTRUCTION (255) funds are utilized for recruiting, hiring, and retaining effective teachers and principals. The Grant provide high quality training and personalized professional development for teachers, instructional leadership teams, and principals.

TITLE III, PART A - ENGLISH LANGUAGE ACQUISITION AND LANGUAGE ENHANCEMENT GRANTS (263) provides supplemental resources to help ensure that children who are limited English proficient and immigrant children and youth attain English proficiency at high levels in core academic subjects and can meet state mandated achievement performance standards.

21ST CENTURY COMMUNITY LEARNING CENTERS (265) funds are used to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment to students and related educational development for families of students.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER I) – Coronavirus Aid, Relief, and Economic Security Act (CARES) (266) are funds awarded for the intent and purpose of the CARES Act education funding to prevent, prepare for, and respond to the coronavirus.

MEDICAID ADMINISTRATIVE CLAIMING PROGRAM (272) is program funds authorized through the state's Medicaid plan and are reimbursed for eligible administrative costs and allocated for approved Medicaid related expenditures.

AMERICAN RESCUE PLAN ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND – HOMELESS I - CHILDREN AND YOUTH (ARP-HCY) (278) are funds used to identify and remove barriers for children and youth experiencing homelessness and ensure that students in these circumstances have equitable access to all available supports and resources to meet the same challenging state academic standards established for all students.

AMERICAN RESCUE PLAN ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND – HOMELESS II - CHILDREN AND YOUTH (ARP-HCY) - (280) are funds used to identify, enroll, and provide wraparound services to address the unique needs of homeless children and youth due to the impact of the COVID-19 pandemic.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER II) OF THE CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA Act) (281) are funds awarded for the intent and purpose of the American Rescue Plan (ARP) education funding of 2021 to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND III (ESSER III) OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARP) (282) are funds awarded for the intent and purpose of the American Rescue Plan (ARP) education funding of 2021 to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.

IDEA-PART B, FORMULA - AMERICAN RESCUE PLAN ACT OF 2021 (ARP) (284)
supplemental funding granted to operate educational programs for children with disabilities, ages 3-21.

IDEA-PART B, PRESCHOOL - AMERICAN RESCUE PLAN ACT OF 2021 (ARP) (285)
supplemental funding granted to operate programs to meet the special needs of preschool children with disabilities.

OTHER FEDERALLY FUNDED SPECIAL REVENUE FUNDS (289) are grants awarded through the Texas Education Agency are: **TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT**, funds are designed to improve the academic achievement of all students by increasing the capacity of LEAs, schools, and communities to provide all students with access to a well-rounded education, improve school conditions for student learning and improve technology in order to enhance academic outcomes and digital literacy of students. **COVID-19 SCHOOL HEALTH SUPPORT GRANT**, funds are to support local educational agencies (LEAs) and private schools in safe, in-person instruction in schools, from kindergarten through grade 12 (K-12), by establishing a screening testing program and by offering a grant opportunity to school systems for allowable support activities. The program provides services to students, teachers, and other school staff that include COVID-19 testing primarily for screening and testing to slow the spread of COVID-19 and **the TITLE VI, PART A, SUMMER SCHOOL LEP**. Other Federally funded grants are awarded from federal agency sources: From the Department of Treasury, **the ARPA CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY GRANT** funds are used create a cohesive system of mental healthcare embedded in schools for Northside students and families with social and emotional. From the Federal Communication Commission **EMERGENCY CONNECTIVITY FUND PROGRAM** granted to provide schools and libraries with technology resources; laptop or tablet computers, and/or Wi-Fi hotspots.

SSA – IDEA – PART B, DISCRETIONARY (315) is used by the fiscal agent of a shared services arrangement to account for funds to support an education service center basic special education component.

ADULT BASIC EDUCATION – STATE (381) are granted to provide or support programs for educational services to adults who are beyond compulsory school attendance age, are not enrolled in school and function at less than secondary completion level. Educational services include basic educational skills, (reading, writing, speaking, and mathematics), English as Second Language instruction, and secondary level competencies for acquisition of a high school diploma or equivalent.

SUPPLEMENTAL SERVICES FOR THE VISUALLY IMPAIRED (SSVI) – STATE (385) are granted to provide or support programs for serving students with visual impairments. SSVI are provided in accordance with the comprehensive regional plan developed through collaboration with school districts and other stakeholders. Services may include specialized training or technical assistance.

NON-EDUCATIONAL COMMUNITY BASED SUPPORT (392) funds are used to provide for non-educational support such as transportation, respite for parents, case management, social work, and in-home family support. Emphasis is on keeping at-risk handicapped children at home as opposed to placing them in a residential facility.

ADVANCED PLACEMENT INCENTIVES (397) are funds awarded to high schools under the Texas Advanced Placement Award Incentive Program are based on student

achievement on advanced placement tests. They are used to enhance Advanced Placement/International Baccalaureate programs at the recipient campuses.

STATE INSTRUCTIONAL MATERIALS FUND (410) Instructional Materials Allotment program funds are awarded to the School District for the adoption, review, and purchase of instructional materials and technological equipment for public schools. The **Technology Lending Grant** loans students the equipment necessary to access and use digital instructional materials.

OTHER STATE SPECIAL REVENUE FUNDS (429) are funds received from various state agencies: From the Texas Education Agency: **READING AND MATH ACADEMIES** are stipends to be paid to eligible teachers who successfully complete literacy achievement, reading to learn, or math academies; **READ TO SUCCEED** is a program which funds are generated through the sale of specialty license plates; **PROJECT ACORN** funds received from Texas Parks and Wildlife Department for students to learn about the natural resources around them; **DYSLEXIA GRANT AWARD GRANT** funds are used to provide high-quality training to classroom teachers and administrators in meeting the needs of students with dyslexia and/or training to intervention staff resulting in appropriate credentialing related to dyslexia and the **SCHOOL SAFETY AND SECURITY GRANT** funds used to enhance district emergency response plan. **SILENT PANIC ALERT** funds used to provide districts with funds to purchase silent panic alert technologies.

SSA - REGIONAL DAY SCHOOL FOR THE DEAF (RDSPD) (435) funds are allocated for staff and activities of the Regional Day School Program for the Deaf.

CAMPUS ACTIVITY FUNDS (461) are used to account for revenues and expenditures related to campus activity when the monies are generated by students or other outside organizations.

ECO SCHOLARS TIER 3 (485) program funds are used to support activities that will directly affect climate change, reduction of greenhouse gases, or other issues such as water and energy conservation.

NORTHSIDE EDUCATION FOUNDATION GRANTS (486) are awarded by the Northside Education Foundation to teachers, campuses and/or departments to promote school projects and educational programs.

GROWING TREE DAY CARE (491) program funds are used to support day care for the children of students/parents.

OTHER LOCAL SPECIAL REVENUE FUNDS (499) accounts for other local programs which include grants from the following: CAST Tech, Fit Family Challenge, Methodist Healthcare System, Aquatics Movie Night, HEB Grants, Spurs Foundation, San Antonio Sports, Impact-San Antonio, Capital Group Companies Charitable Foundation, Naiser Grants, Lowe's, PTA Donations, Tesoro, Library Palooza, Raba Library Donation, Tubbs Charitable, Pepsi Co., Charity Ball and others.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

August 31, 2023

Data Control Codes	206 Title VII, ED Homeless Children	211 Title I, Part A Improving Basic Program	220 Adult Education Grants	223 TANF Family Assistance
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1120 Investments - Current	-	-	-	-
Receivables:				
1240 Due from Other Governments	8,807	2,093,659	126,196	-
1250 Accrued Interest	-	-	-	-
1290 Other Receivables	-	-	-	-
1300 Inventories	-	-	-	-
TOTAL ASSETS	\$ 8,807	\$ 2,093,659	\$ 126,196	\$ -
LIABILITIES				
2110 Accounts Payable	\$ -	\$ 7,692	\$ 61	\$ -
2160 Accrued Wages Payable	-	542,875	-	-
2170 Due to Other Funds	8,807	1,543,092	126,135	-
2180 Due to Other Governments	-	-	-	-
2190 Due to Others	-	-	-	-
2300 Unearned Revenues	-	-	-	-
2000 TOTAL LIABILITIES	8,807	2,093,659	126,196	-
3400 Nonspendable	-	-	-	-
3400 Restricted	-	-	-	-
3500 Committed	-	-	-	-
3000 TOTAL FUND BALANCES	-	-	-	-
4000 TOTAL LIABILITIES AND FUND BALANCES	\$ 8,807	\$ 2,093,659	\$ 126,196	\$ -

224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	244 Career and Technical- Basic Grant	255 Title II, Part A Supporting Effec. Instruction
\$ -	\$ -	\$ 18,810,113	\$ -	\$ -
-	-	-	-	-
1,887,999	41,170	956,714	31,909	546,920
-	-	-	-	-
-	-	354,974	-	-
-	-	5,479,625	-	-
<u>\$ 1,887,999</u>	<u>\$ 41,170</u>	<u>\$ 25,601,426</u>	<u>\$ 31,909</u>	<u>\$ 546,920</u>
\$ -	\$ 10,242	\$ 432,472	\$ 6,484	\$ 1,049
579,569	9,582	1,071,402	-	83,105
1,308,430	21,346	350,581	25,425	462,766
-	-	-	-	-
-	-	-	-	-
-	-	1,054,654	-	-
<u>1,887,999</u>	<u>41,170</u>	<u>2,909,109</u>	<u>31,909</u>	<u>546,920</u>
-	-	5,479,625	-	-
-	-	17,212,692	-	-
-	-	-	-	-
-	-	22,692,317	-	-
<u>\$ 1,887,999</u>	<u>\$ 41,170</u>	<u>\$ 25,601,426</u>	<u>\$ 31,909</u>	<u>\$ 546,920</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds

August 31, 2023

Data Control Codes		263 Title III, Part A English Language Acquisition	265 21st Century Community Learning	266 ESSER I CARES Act	272 Medicaid Administrative Claim Program
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 1,463,263
1120	Investments - Current	-	-	-	-
	Receivables:				
1240	Due from Other Governments	152,051	76,532	-	300,353
1250	Accrued Interest	-	-	-	-
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
1000	TOTAL ASSETS	<u>\$ 152,051</u>	<u>\$ 76,532</u>	<u>\$ -</u>	<u>\$ 1,763,616</u>
	LIABILITIES				
2110	Accounts Payable	\$ 4,747	\$ 444	\$ -	\$ -
2160	Accrued Wages Payable	-	-	-	16,644
2170	Due to Other Funds	147,304	75,561	-	-
2180	Due to Other Governments	-	527	-	-
2190	Due to Others	-	-	-	-
2300	Unearned Revenues	-	-	-	-
2000	TOTAL LIABILITIES	<u>152,051</u>	<u>76,532</u>	<u>-</u>	<u>16,644</u>
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	-	1,746,972
3500	Committed	-	-	-	-
3000	TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,746,972</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 152,051</u>	<u>\$ 76,532</u>	<u>\$ -</u>	<u>\$ 1,763,616</u>

278 Homeless I ESSER (ARP-HCY)	280 Homeless II ESSER (ARP-HCY)	281 ESSER II CRRSA Act	282 ESSER III ARP Act
\$ -	\$ -	\$ -	\$ -
-	-	-	-
7,404	11,908	8,492,820	3,193,552
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 7,404</u>	<u>\$ 11,908</u>	<u>\$ 8,492,820</u>	<u>\$ 3,193,552</u>
\$ -	\$ -	\$ 4,783,291	\$ 249,842
-	-	-	579,670
7,404	11,908	3,709,529	2,364,040
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,404</u>	<u>11,908</u>	<u>8,492,820</u>	<u>3,193,552</u>
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
<u>\$ 7,404</u>	<u>\$ 11,908</u>	<u>\$ 8,492,820</u>	<u>\$ 3,193,552</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds
August 31, 2023

Data Control Codes		284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	289 Other Federal Special Revenue Funds	315 SSA - IDEA Part B Discretionary
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ 440,260	\$ -
1120	Investments - Current	-	-	-	-
	Receivables:				
1240	Due from Other Governments	615,664	43,200	1,114,023	7,623
1250	Accrued Interest	-	-	-	-
1290	Other Receivables	-	-	10,272,987	-
1300	Inventories	-	-	-	-
1000	TOTAL ASSETS	<u>\$ 615,664</u>	<u>\$ 43,200</u>	<u>\$ 11,827,270</u>	<u>\$ 7,623</u>
	LIABILITIES				
2110	Accounts Payable	\$ 182,764	\$ -	\$ 6,600	\$ -
2160	Accrued Wages Payable	-	-	12,294	-
2170	Due to Other Funds	432,900	43,200	11,808,376	7,623
2180	Due to Other Governments	-	-	-	-
2190	Due to Others	-	-	-	-
2300	Unearned Revenues	-	-	-	-
2000	TOTAL LIABILITIES	<u>615,664</u>	<u>43,200</u>	<u>11,827,270</u>	<u>7,623</u>
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	-	-
3500	Committed	-	-	-	-
3000	TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 615,664</u>	<u>\$ 43,200</u>	<u>\$ 11,827,270</u>	<u>\$ 7,623</u>

381 Adult Basic Education State	385 Supplemental Services for the Visually Impaired	392 Non-Educational Community Based Support	397 Advanced Placement Incentives	410 Instructional Materials Allotment
\$ -	\$ -	\$ -	\$ 354,329	\$ 1,319,885
-	-	-	-	-
-	-	37,135	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,135</u>	<u>\$ 354,329</u>	<u>\$ 1,319,885</u>
\$ -	\$ -	\$ -	\$ -	\$ 35,606
-	-	-	-	-
-	-	37,135	-	-
-	-	-	-	772
-	-	-	-	-
-	-	-	-	896,796
-	-	37,135	-	933,174
-	-	-	-	-
-	-	-	-	386,711
-	-	-	354,329	-
-	-	-	354,329	386,711
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,135</u>	<u>\$ 354,329</u>	<u>\$ 1,319,885</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds

August 31, 2023

Data Control Codes		429 Other State Special Revenue Funds	435 SSA Regional Day School - Deaf	461 Campus Activity Funds	485 City of San Antonio ASC
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ 10,043,851	\$ 60,098
1120	Investments - Current	-	-	-	-
	Receivables:				
1240	Due from Other Governments	76,531	30,126	-	-
1250	Accrued Interest	-	-	-	-
1290	Other Receivables	-	-	-	-
		-	-	-	-
1300	Inventories	-	-	-	-
1000	TOTAL ASSETS	<u>\$ 76,531</u>	<u>\$ 30,126</u>	<u>\$ 10,043,851</u>	<u>\$ 60,098</u>
	LIABILITIES				
2110	Accounts Payable	\$ 15,803	\$ -	\$ 324,175	\$ 238
2160	Accrued Wages Payable	-	9,980	-	-
2170	Due to Other Funds	59,745	20,146	7,469	-
2180	Due to Other Governments	633	-	-	-
2190	Due to Others	-	-	233	-
2300	Unearned Revenues	350	-	-	-
2000	TOTAL LIABILITIES	<u>76,531</u>	<u>30,126</u>	<u>331,877</u>	<u>238</u>
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	-	-
3500	Committed	-	-	9,711,974	59,860
3000	TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>9,711,974</u>	<u>59,860</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 76,531</u>	<u>\$ 30,126</u>	<u>\$ 10,043,851</u>	<u>\$ 60,098</u>

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486 Northside Education Foundation Grant	491 Growing Tree Day Care	499 Other Local Special Revenue Funds
\$ -	\$ 281,692	\$ 11,798,501
-	-	5,000,750
-	-	-
-	-	59,028
92,250	-	-
-	-	-
-	-	-
<u>\$ 92,250</u>	<u>\$ 281,692</u>	<u>\$ 16,858,279</u>
\$ 9,142	\$ -	\$ 24,626
-	-	-
83,108	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>92,250</u>	<u>-</u>	<u>24,626</u>
-	-	-
-	-	-
-	281,692	16,833,653
<u>-</u>	<u>281,692</u>	<u>16,833,653</u>
<u>\$ 92,250</u>	<u>\$ 281,692</u>	<u>\$ 16,858,279</u>

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds
August 31, 2023

Data Control Codes		Total Nonmajor Special Revenue Funds August 31, 2023	Total Nonmajor Governmental August 31, 2023
	ASSETS		
1110	Cash and Cash Equivalents	\$ 44,571,992	\$ 44,571,992
1120	Investments - Current	5,000,750	5,000,750
	Receivables:		
1240	Due from Other Governments	19,852,296	19,852,296
1250	Accrued Interest	59,028	59,028
1290	Other Receivables	10,720,211	10,720,211
1300	Inventories	<u>5,479,625</u>	<u>5,479,625</u>
1000	TOTAL ASSETS	<u>\$ 85,683,902</u>	<u>\$ 85,683,902</u>
	LIABILITIES		
2110	Accounts Payable	\$ 6,095,278	\$ 6,095,278
2160	Accrued Wages Payable	2,905,121	2,905,121
2170	Due to Other Funds	22,662,030	22,662,030
2180	Due to Other Governments	1,932	1,932
2190	Due to Others	233	233
2300	Unearned Revenues	<u>1,951,800</u>	<u>1,951,800</u>
2000	TOTAL LIABILITIES	<u>33,616,394</u>	<u>33,616,394</u>
	FUND BALANCES		
3400	Nonspendable	5,479,625	5,479,625
3400	Restricted	19,346,375	19,346,375
3500	Committed	<u>27,241,508</u>	<u>27,241,508</u>
3000	TOTAL FUND BALANCES	<u>52,067,508</u>	<u>52,067,508</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 85,683,902</u>	<u>\$ 85,683,902</u>

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**

Nonmajor Governmental Funds
Year Ended August 31, 2023

Data Control Codes	206 Title VII, ED Homeless Children	211 Title I, Part A Improving Basic Program	220 Adult Education Grants	223 TANF Family Assistance
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	115,319	22,864,591	929,519	59,544
5020 Total Revenues	115,319	22,864,591	929,519	59,544
EXPENDITURES:				
0011 Instruction	-	17,151,637	684,370	59,544
0012 Instructional Resources & Media Services	-	-	-	-
0013 Curriculum & Inst'l Staff Development	-	896,948	4,566	-
0010 Total Instruction & Instructional-Related Services	-	18,048,585	688,936	59,544
0021 Instructional Leadership	-	754,592	134,931	-
0023 School Leadership	-	174,921	-	-
0020 Total Instructional & School Leadership	-	929,513	134,931	-
0031 Guidance, Counseling & Evaluation Services	-	995,276	-	-
0032 Social Work Services	103,042	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0030 Total Student Support Services	103,042	995,276	-	-
0041 General Administration	-	-	-	-
0040 Total Administrative Support Services	-	-	-	-
0051 Plant Maintenance & Operations	-	-	-	-
0052 Security & Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	105,652	-
0050 Total Support Services Non-Student Based	-	-	105,652	-
0061 Community Services	12,277	2,891,217	-	-
0071 Debt Service Principal Payments	-	-	-	-
0072 Debt Service Interest Payments	-	-	-	-
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	115,319	22,864,591	929,519	59,544
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
7915 Transfers In	-	-	-	-
7949 Proceeds of SBITAs and Other Resources	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	-	-
0100 FUND BALANCE, September 1, 2022	-	-	-	-
3000 FUND BALANCE, August 31, 2023	\$ -	\$ -	\$ -	\$ -

224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	244 Career and Technical- Basic Grant	255 Title II, Part A Supporting Effec. Instruction
\$ -	\$ -	\$ 10,641,809	\$ -	\$ -
-	-	254,372	-	-
14,861,253	207,599	49,681,337	1,083,906	3,771,839
14,861,253	207,599	60,577,518	1,083,906	3,771,839
14,379,621	207,599	-	933,686	233,908
-	-	-	-	42,789
-	-	-	95,730	3,232,458
14,379,621	207,599	-	1,029,416	3,509,155
277,580	-	-	-	21,975
-	-	-	-	211,307
277,580	-	-	-	233,282
52,616	-	-	-	5,426
151,436	-	-	8,000	-
-	-	-	-	-
-	-	-	-	-
-	-	54,144,966	-	-
-	-	-	46,490	-
204,052	-	54,144,966	54,490	5,426
-	-	-	-	-
-	-	-	-	-
-	-	3,725,349	-	-
-	-	-	-	-
-	-	-	-	-
-	-	3,725,349	-	-
-	-	-	-	23,976
-	-	69,421	-	-
-	-	19,459	-	-
-	-	-	-	-
14,861,253	207,599	57,959,195	1,083,906	3,771,839
-	-	2,618,323	-	-
-	-	25,545	-	-
-	-	648,620	-	-
-	-	674,165	-	-
-	-	3,292,488	-	-
-	-	19,399,829	-	-
\$ -	\$ -	\$ 22,692,317	\$ -	\$ -

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - Continued**

Nonmajor Governmental Funds
Year Ended August 31, 2023

Data Control Codes	263 Title III, Part A English Language Acquisition	265 21st Century Community Learning	266 ESSER I CARES Act	272 Medicaid Administrative Claim Program
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	883,226	1,396,131	63,051	1,830,798
5020 Total Revenues	883,226	1,396,131	63,051	1,830,798
EXPENDITURES:				
0011 Instruction	648,562	640,909	-	-
0012 Instructional Resources & Media Services	-	-	-	-
0013 Curriculum & Inst'l Staff Development	26,000	638,077	-	-
0010 Total Instruction & Instructional-Related Services	674,562	1,278,986	-	-
0021 Instructional Leadership	5,682	63,658	-	89,164
0023 School Leadership	561	-	-	-
0020 Total Instructional & School Leadership	6,243	63,658	-	89,164
0031 Guidance, Counseling & Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	44,262
0033 Health Services	-	-	-	426,175
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0030 Total Student Support Services	-	-	-	470,437
0041 General Administration	-	-	-	-
0040 Total Administrative Support Services	-	-	-	-
0051 Plant Maintenance & Operations	-	-	-	-
0052 Security & Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0050 Total Support Services Non-Student Based	-	-	-	-
0061 Community Services	202,421	53,487	4,359	-
0071 Debt Service Principal Payments	-	-	-	-
0072 Debt Service Interest Payments	-	-	-	-
0081 Facilities Acquisition and Construction	-	-	58,692	-
0093 Payments to Member Districts of SSA	-	-	-	-
6030 Total Expenditures	883,226	1,396,131	63,051	559,601
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	-	1,271,197
7915 Transfers In	-	-	-	-
7949 Proceeds of SBITAs and Other Resources	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	-	1,271,197
0100 FUND BALANCE, September 1, 2022	-	-	-	475,775
3000 FUND BALANCE, August 31, 2023	\$ -	\$ -	\$ -	\$ 1,746,972

278 Homeless I ESSER (ARP-HCY)	280 Homeless II ESSER (ARP-HCY)	281 ESSER II CRRSA Act	282 ESSER III ARP Act
\$ -	\$ -	\$ -	\$ -
-	-	-	-
60,253	66,427	35,349,967	36,588,978
60,253	66,427	35,349,967	36,588,978
9,398	16,121	-	24,484,864
-	-	-	65,456
5,669	-	-	3,040,986
15,067	16,121	-	27,591,306
-	-	-	147,740
-	-	-	2,017,681
-	-	-	2,165,421
-	-	-	801,939
33,565	45,590	1,086,765	1,435,295
-	-	-	1,550,972
-	-	-	-
-	-	-	94,530
-	-	-	-
33,565	45,590	1,086,765	3,882,736
-	-	-	2,400
-	-	-	2,400
-	-	-	-
-	-	-	-
-	-	471,313	1,673,499
-	-	471,313	1,673,499
11,621	4,716	-	1,273,616
-	-	-	-
-	-	-	-
-	-	33,791,889	-
-	-	-	-
60,253	66,427	35,349,967	36,588,978
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - Continued**

Nonmajor Governmental Funds
Year Ended August 31, 2023

Data Control Codes	284 IDEA B Formula ARP Act	285 IDEA B Preschool ARP Act	289 Other Federal Special Revenue Funds	315 SSA - IDEA Part B Discretionary
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	3,042,483	135,962	12,373,211	84,014
5020 Total Revenues	3,042,483	135,962	12,373,211	84,014
EXPENDITURES:				
0011 Instruction	2,899,846	104,737	9,580,503	84,014
0012 Instructional Resources & Media Services	-	-	894,544	-
0013 Curriculum & Inst'l Staff Development	59,481	31,225	685,805	-
0010 Total Instruction & Instructional-Related Services	2,959,327	135,962	11,160,852	84,014
0021 Instructional Leadership	80,468	-	112	-
0023 School Leadership	-	-	27,783	-
0020 Total Instructional & School Leadership	80,468	-	27,895	-
0031 Guidance, Counseling & Evaluation Services	-	-	118,603	-
0032 Social Work Services	-	-	521,331	-
0033 Health Services	1,880	-	126,654	-
0034 Student (Pupil) Transportation	-	-	378,333	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0030 Total Student Support Services	1,880	-	1,144,921	-
0051 Plant Maintenance & Operations	-	-	-	-
0052 Security & Monitoring Services	-	-	3,597	-
0053 Data Processing Services	-	-	-	-
0050 Total Support Services Non-Student Based	-	-	3,597	-
0061 Community Services	808	-	35,946	-
0071 Debt Service Principal Payments	-	-	-	-
0072 Debt Service Interest Payments	-	-	-	-
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	3,042,483	135,962	12,373,211	84,014
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
7915 Transfers In	-	-	-	-
7949 Proceeds of SBITAs and Other Resources	-	-	-	-
7080 Total Other Financing Sources (Uses)	-	-	-	-
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	-	-
0100 FUND BALANCE, September 1, 2022	-	-	-	-
3000 FUND BALANCE, August 31, 2023	\$ -	\$ -	\$ -	\$ -

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - Continued**

Nonmajor Governmental Funds

Year Ended August 31, 2023

Data Control Codes	429 Other State Special Revenue Funds	435 SSA Regional Day School - Deaf	461 Campus Activity Funds	485 City of San Antonio ASC
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ 10,752,017	\$ 66,500
5800 State Program Revenues	176,969	251,301	-	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	<u>176,969</u>	<u>251,301</u>	<u>10,752,017</u>	<u>66,500</u>
EXPENDITURES:				
0011 Instruction	51,168	251,301	-	6,640
0012 Instructional Resources & Media Services	69	-	-	-
0013 Curriculum & Inst'l Staff Development	44,914	-	-	-
0010 Total Instruction & Instructional-Related Services	<u>96,151</u>	<u>251,301</u>	<u>-</u>	<u>6,640</u>
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	-	-	-	-
0020 Total Instructional & School Leadership	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
0031 Guidance, Counseling & Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	10,502,885	-
0030 Total Student Support Services	<u>-</u>	<u>-</u>	<u>10,502,885</u>	<u>-</u>
0051 Plant Maintenance & Operations	-	-	-	-
0052 Security & Monitoring Services	80,818	-	-	-
0053 Data Processing Services	-	-	-	-
0050 Total Support Services Non-Student Based	<u>80,818</u>	<u>-</u>	<u>-</u>	<u>-</u>
0061 Community Services	-	-	-	-
0071 Debt Service Principal Payments	-	-	-	-
0072 Debt Service Interest Payments	-	-	-	-
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>176,969</u>	<u>251,301</u>	<u>10,502,885</u>	<u>6,640</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	249,132	59,860
7915 Transfers In	-	-	36,161	-
7949 Proceeds of SBITAs and Other Resources	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>36,161</u>	<u>-</u>
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	285,293	59,860
0100 FUND BALANCE, September 1, 2022	<u>-</u>	<u>-</u>	<u>9,426,681</u>	<u>-</u>
3000 FUND BALANCE, August 31, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,711,974</u>	<u>\$ 59,860</u>

Exhibit G-2

486 Northside Education Foundation Grant	491 Growing Tree Day Care	499 Other Local Special Revenue Funds
\$ 354,965	\$ 15,865	\$ 2,269,675
-	-	-
-	-	-
<u>354,965</u>	<u>15,865</u>	<u>2,269,675</u>
287,665	-	481,053
21,449	-	45,784
-	-	105,440
<u>309,114</u>	<u>-</u>	<u>632,277</u>
122	-	670
-	-	30,403
<u>122</u>	<u>-</u>	<u>31,073</u>
21,572	-	2,290
-	330	119
3,840	-	-
-	-	-
-	-	-
<u>11,765</u>	<u>-</u>	<u>70,071</u>
<u>37,177</u>	<u>330</u>	<u>72,480</u>
-	-	834
-	-	379
-	-	-
<u>-</u>	<u>-</u>	<u>1,213</u>
8,552	-	12,484
-	-	-
-	-	-
-	-	-
<u>354,965</u>	<u>330</u>	<u>749,527</u>
-	15,535	1,520,148
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
-	15,535	1,520,148
-	266,157	15,313,505
<u>\$ -</u>	<u>\$ 281,692</u>	<u>\$ 16,833,653</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - Continued**

Nonmajor Governmental Funds

Year Ended August 31, 2023

Data Control Codes	Total Nonmajor Special Revenue Funds August 31, 2023	Total Nonmajor Governmental August 31, 2023
REVENUES:		
5700 Local & Intermediate Sources	\$ 24,543,077	\$ 24,543,077
5800 State Program Revenues	3,303,477	3,303,477
5900 Federal Program Revenues	185,449,408	185,449,408
5020 Total Revenues	<u>213,295,962</u>	<u>213,295,962</u>
EXPENDITURES:		
0011 Instruction	75,037,481	75,037,481
0012 Instructional Resources & Media Services	1,126,465	1,126,465
0013 Curriculum & Inst'l Staff Development	8,877,005	8,877,005
0010 Total Instruction & Instructional-Related Services	<u>85,040,951</u>	<u>85,040,951</u>
0021 Instructional Leadership	1,576,694	1,576,694
0023 School Leadership	2,462,656	2,462,656
0020 Total Instructional & School Leadership	<u>4,039,350</u>	<u>4,039,350</u>
0031 Guidance, Counseling & Evaluation Services	1,997,722	1,997,722
0032 Social Work Services	3,429,735	3,429,735
0033 Health Services	2,109,521	2,109,521
0034 Student (Pupil) Transportation	378,333	378,333
0035 Child Nutrition Services	54,239,496	54,239,496
0036 Cocurricular/Extracurricular Activities	10,631,211	10,631,211
0030 Total Student Support Services	<u>72,786,018</u>	<u>72,786,018</u>
0041 General Administration	2,400	2,400
0040 Total Administrative Support Services	<u>2,400</u>	<u>2,400</u>
0051 Plant Maintenance & Operations	3,726,183	3,726,183
0052 Security & Monitoring Services	84,794	84,794
0053 Data Processing Services	2,250,464	2,250,464
0050 Total Support Services Non-Student Based	<u>6,061,441</u>	<u>6,061,441</u>
0061 Community Services	4,615,132	4,615,132
0071 Debt Service Principal Payments	1,543,191	1,543,191
0072 Debt Service Interest Payments	103,849	103,849
0081 Facilities Acquisition and Construction	33,850,581	33,850,581
6030 Total Expenditures	<u>208,042,913</u>	<u>208,042,913</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	5,253,049	5,253,049
7915 Transfers In	61,706	61,706
7949 Proceeds of SBITAs and Other Resources	1,654,037	1,654,037
7080 Total Other Financing Sources (Uses)	<u>1,715,743</u>	<u>1,715,743</u>
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	6,968,792	6,968,792
0100 FUND BALANCE, September 1, 2022	<u>45,098,716</u>	<u>45,098,716</u>
3000 FUND BALANCE, August 31, 2023	<u>\$ 52,067,508</u>	<u>\$ 52,067,508</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by certain departments in the District to other departments of the District on a cost-reimbursement basis:

Printing Operations Fund (752) is used to account for the operations of the District's printing services department. Revenue is generated from services rendered to the schools and various departments within the District.

Health Insurance Operations Fund (753) is used to account for operations of the District's self-funded medical program. Premiums are collected from the employees of the District along with amounts contributed from various District accounts. Claim costs, administrative costs and stop-loss premiums are paid from the proceeds of the premiums collected. Excess claims are covered by a stop-loss carrier.

Worker's Compensation Insurance Fund (770) is used to account for operations of the District's self-insurance program. Premiums are collected from the various departments within the District based on predetermined experience rates. Claims are paid from the proceeds of the premiums through this fund.

Equipment Insurance Fund (771) is used to account for the replacement of lost and stolen equipment of the District. Revenue for this fund is appropriated in the District's operating budget in lieu of premiums paid to an insurance company.

Armored Car Service Fund (772) is used to account for the operations of the District's cash pick up and delivery services to schools and departments. Service charges are based on the amount of deliveries to each location within the District.

Unemployment Insurance Fund (780) is used to account for operations of the District's self-insured unemployment compensation program.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

August 31, 2023

		752	753	770
		Printing Operations	Health Insurance Operations	Worker's Compensation Insurance
		<u> </u>	<u> </u>	<u> </u>
ASSETS				
	Current Assets			
1110	Cash and Cash Equivalents	\$ 36,360	\$ 13,280,372	\$ 11,484,146
	Receivables			
1310	Inventories, at Cost	<u>57,205</u>	<u>-</u>	<u>-</u>
	Total Current Assets	<u>93,565</u>	<u>13,280,372</u>	<u>11,484,146</u>
	Capital Assets			
1530	Furniture & Equipment	1,527,294	-	-
1570	Accumulated Depreciation	<u>(1,229,135)</u>	<u>-</u>	<u>-</u>
	Total Capital Assets (net of accumulated depreciation)	<u>298,159</u>	<u>-</u>	<u>-</u>
1000	TOTAL ASSETS	<u>\$ 391,724</u>	<u>\$ 13,280,372</u>	<u>\$ 11,484,146</u>
LIABILITIES				
	Current Liabilities			
2110	Accounts Payable	\$ 2,391	\$ -	\$ 47,595
2160	Accrued Wages Payable	9,537	2,422	3,827
2170	Due to Other Funds	154,669	-	-
2200	Accrued Expenses - Claims Payable	<u>-</u>	<u>-</u>	<u>1,298,352</u>
	Total Current Liabilities	166,597	2,422	1,349,774
	Non-current Liabilities			
2590	Claims Payable - Non-current	<u>-</u>	<u>-</u>	<u>1,058,562</u>
	TOTAL LIABILITIES	<u>166,597</u>	<u>2,422</u>	<u>2,408,336</u>
NET POSITION				
3200	0 Net Investment in Capital Assets	298,159	-	-
3900	0 Unrestricted	<u>(73,032)</u>	<u>13,277,950</u>	<u>9,075,810</u>
3000	TOTAL NET POSITION	<u>\$ 225,127</u>	<u>\$ 13,277,950</u>	<u>\$ 9,075,810</u>

771	772	780	Internal Service Funds Totals
Equipment Insurance	Armored Car Service	Unemployment Insurance	
\$ 108,310	\$ -	\$ 156,470	\$ 25,065,658
-	-	-	57,205
108,310	-	156,470	25,122,863
-	-	-	1,527,294
-	-	-	(1,229,135)
-	-	-	298,159
<u>\$ 108,310</u>	<u>\$ -</u>	<u>\$ 156,470</u>	<u>\$ 25,421,022</u>
\$ 14,177	\$ -	\$ -	\$ 64,163
-	-	-	15,786
-	-	-	154,669
-	-	-	1,298,352
14,177	-	-	1,532,970
-	-	-	1,058,562
14,177	-	-	2,591,532
-	-	-	298,159
94,133	-	156,470	22,531,331
<u>\$ 94,133</u>	<u>\$ -</u>	<u>\$ 156,470</u>	<u>\$ 22,829,490</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION**

INTERNAL SERVICE FUNDS

Year Ended August 31, 2023

	752 Printing Operations	753 Health Insurance Operations	770 Worker's Compensation Insurance
OPERATING REVENUES			
5754 Charges for Services	\$ 716,008	\$ -	\$ -
5749 Premiums	<u>-</u>	<u>-</u>	<u>3,338,276</u>
5020 Total Operating Revenues	<u>716,008</u>	<u>-</u>	<u>3,338,276</u>
OPERATING EXPENSES			
6100 Payroll Costs	466,156	2,422	182,510
6200 Purchased and Contracted Services	118,539	-	573,002
6300 Supplies and Materials	190,791	14,801	4,921
6429 Claims Expenses	-	-	255,044
6400 Other Operating Expenses	-	-	2,415,113
6449 Depreciation	<u>93,762</u>	<u>-</u>	<u>-</u>
6030 Total Operating Expenses	<u>869,248</u>	<u>17,223</u>	<u>3,430,590</u>
Operating Income (Loss)	(153,240)	(17,223)	(92,314)
NON-OPERATING REVENUES (EXPENSES)			
7955 Investment Income	2,879	205,937	517,340
Income (Loss) Before Non-operating Transfers	<u>(150,361)</u>	<u>188,714</u>	<u>425,026</u>
NON-OPERATING TRANSFERS			
7989 Transfer In	-	13,089,236	-
8989 Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
1300 Changes in Net Position	(150,361)	13,277,950	425,026
0100 TOTAL NET POSITION, September 1, 2022	<u>375,488</u>	<u>-</u>	<u>8,650,784</u>
3300 TOTAL NET POSITION, August 31, 2023	<u>\$ 225,127</u>	<u>\$ 13,277,950</u>	<u>\$ 9,075,810</u>

771	772	780	Internal Service Funds Totals
Equipment Insurance	Armored Car Service	Unemployment Insurance	
\$ -	\$ -		\$ 716,008
<u>123,212</u>	<u>-</u>	<u>-</u>	<u>3,461,488</u>
<u>123,212</u>	<u>-</u>	<u>-</u>	<u>4,177,496</u>
-	-	-	651,088
49,368	-	-	740,909
73,691	-	-	284,204
-	-	-	255,044
-	-	-	2,415,113
<u>-</u>	<u>-</u>	<u>-</u>	<u>93,762</u>
<u>123,059</u>	<u>-</u>	<u>-</u>	<u>4,440,120</u>
153	-	-	(262,624)
2,444	-	5,964	734,564
<u>2,597</u>	<u>-</u>	<u>5,964</u>	<u>471,940</u>
-	-	-	13,089,236
<u>-</u>	<u>(17,806)</u>	<u>-</u>	<u>(17,806)</u>
2,597	(17,806)	5,964	13,543,370
<u>91,536</u>	<u>17,806</u>	<u>150,506</u>	<u>9,286,120</u>
<u>\$ 94,133</u>	<u>\$ -</u>	<u>\$ 156,470</u>	<u>\$ 22,829,490</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

Year Ended August 31, 2023

	752	753	770
	Printing Operations	Health Insurance Operations	Worker's Compensation Insurance
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Interfund Services Provided	\$ 699,575	\$ -	\$ 3,338,276
Cash Payments to Employees for Services	(465,875)	-	(183,431)
Cash Payments to Suppliers	(328,990)	(14,801)	(576,822)
Cash Payments for Insurance Claims	-	-	(388,992)
Cash Payments for Other Operating Expenses	-	-	(2,415,113)
Net Cash Provided (Used) by Operating Activities	<u>(95,290)</u>	<u>(14,801)</u>	<u>(226,082)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Nonoperating Transfers In	-	13,089,236	-
Net Cash Flows Provided by Non-Capital Financing Activities	<u>-</u>	<u>13,089,236</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment Earnings	2,879	205,937	517,340
Net Cash Flows Provided by Investing Activities	<u>2,879</u>	<u>205,937</u>	<u>517,340</u>
Net Increase (Decrease) In Cash & Cash Equivalents	(92,411)	13,280,372	291,258
CASH AND CASH EQUIVALENTS, September 1, 2022	<u>128,771</u>	<u>-</u>	<u>11,192,888</u>
CASH AND CASH EQUIVALENTS, August 31, 2023	<u>\$ 36,360</u>	<u>\$ 13,280,372</u>	<u>\$ 11,484,146</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ (153,240)	\$ (17,223)	\$ (92,314)
Depreciation	93,762	-	-
Effect of Changes in Current Assets and Liabilities:			
(Increase) Decrease in Inventories	64	-	-
Increase (Decrease) in Accounts Payable	(19,724)	-	1,101
Increase (Decrease) in Due to Other Funds	(16,433)	-	-
Increase (Decrease) in Claims Payable	-	-	(133,948)
Increase (Decrease) in Accrued Wages	281	2,422	(921)
Net Cash Provided (Used) by Operating Activities	<u>(95,290)</u>	<u>(14,801)</u>	<u>(226,082)</u>

771	772	780	Internal Service Funds Totals
Equipment Insurance	Armored Car Service	Unemployment Insurance	
\$ 123,212	\$ -	\$ -	\$ 4,161,063
-	(3,710)	-	(653,016)
(110,756)	-	-	(1,031,369)
-	-	-	(388,992)
-	-	-	(2,415,113)
<u>12,456</u>	<u>(3,710)</u>	<u>-</u>	<u>(327,427)</u>
 -	 (17,806)	 -	 13,071,430
 -	 (17,806)	 -	 13,071,430
 2,444	 -	 5,964	 734,564
<u>2,444</u>	<u>-</u>	<u>5,964</u>	<u>734,564</u>
 14,900	 (21,516)	 5,964	 13,478,567
<u>93,410</u>	<u>21,516</u>	<u>150,506</u>	<u>11,587,091</u>
<u>\$ 108,310</u>	<u>\$ -</u>	<u>\$ 156,470</u>	<u>\$ 25,065,658</u>
 \$ 153	 -	 -	 (262,624)
-	-	-	93,762
-	-	-	64
12,303	-	-	(6,320)
-	-	-	(16,433)
-	-	-	(133,948)
-	(3,710)	-	(1,928)
<u>\$ 12,456</u>	<u>\$ (3,710)</u>	<u>\$ -</u>	<u>\$ (327,427)</u>

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FIDUCIARY FUNDS

AGENCY FUNDS

Student Activities Fund (865) is used to account for the receipt and disbursement of funds for school approved activities of the various student groups and organizations at each school campus. These activities promote the general welfare of the school and educational development and morale of the students.

University Interscholastic League Fund (893) serves as a clearing account for receipts and disbursements associated with the regional administration of the University Interscholastic League. Students participate in interschool competition in academic and athletic events.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

August 31, 2023

	865 Student Activities	893 University Interscholastic League	Custodial Funds Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 1,280,756	\$ 217,141	\$ 1,497,897
Total current assets	<u>1,280,756</u>	<u>217,141</u>	<u>1,497,897</u>
Total assets	<u>1,280,756</u>	<u>217,141</u>	<u>1,497,897</u>
LIABILITIES			
Current liabilities			
Accounts Payable	16,265	-	16,265
Due to other Governments	<u>7,902.00</u>	<u>-</u>	<u>7,902</u>
Total liabilities	<u>24,167</u>	<u>-</u>	<u>24,167</u>
NET POSITION			
Restricted for individuals, organizations and other governments	<u>1,256,589</u>	<u>217,141</u>	<u>1,473,730</u>
TOTAL NET POSITION	<u>\$ 1,280,756</u>	<u>\$ 217,141</u>	<u>\$ 1,497,897</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

for the fiscal year ended August 31, 2023

	865 Student Activities	893 University Interscholastic League	Custodial Funds Total
ADDITIONS			
Received from Student Groups	\$ 1,559,571	\$ 131,093	\$ 1,690,664
Contributions, Gifts, Donations and Fees	-	-	-
Total Additions	<u>1,559,571</u>	<u>131,093</u>	<u>1,690,664</u>
DEDUCTIONS			
Professional and Contracted Services	488,281	63,911	552,192
Supplies and Materials	355,365	914	356,279
Other Deductions	974,926	39,983	1,014,909
Total Deductions	<u>1,818,572</u>	<u>104,808</u>	<u>1,923,380</u>
Change in net position	(259,001)	26,285	(232,716)
Net position, beginning	1,539,757	190,856	1,730,613
TOTAL NET POSITION	<u><u>\$ 1,280,756</u></u>	<u><u>\$ 217,141</u></u>	<u><u>\$ 1,497,897</u></u>

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STATISTICAL SECTION

FINANCIAL TRENDS

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

(UNAUDITED)

	Total Governmental Activities,		
	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 10,255,561	\$ (11,819,227)	\$ (19,278,957)
Restricted for Grants	-	-	2,423,392.00
Restricted for Child Nutrition Services	11,647,074	9,641,698	5,585,586
Restricted for Debt Service	25,286,319	29,954,106	21,394,768
Unrestricted	<u>303,398,373</u>	<u>192,690,231</u>	<u>218,134,752</u>
Total Governmental Activities Net Position	<u>\$ 350,587,327</u>	<u>\$ 220,466,808</u>	<u>\$ 228,259,541</u>
Business-Type Activities			
Net Investment in Capital Assets	\$ -	\$ -	\$ -
Unrestricted	<u>-</u>	<u>-</u>	<u>9,124,356</u>
Total Business-Type Activities Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,124,356</u>
Primary Government			
Net Investment in Capital Assets	\$ 10,255,561	\$ (11,819,227)	\$ (19,278,957)
Restricted	36,933,393	39,595,804	29,403,746
Unrestricted	<u>303,398,373</u>	<u>192,690,231</u>	<u>227,259,108</u>
Total Primary Government Net Position	<u>\$ 350,587,327</u>	<u>\$ 220,466,808</u>	<u>\$ 237,383,897</u>

Note 1: The District chose to present existing activities previously presented in governmental activities as business-type activities starting in fiscal year 2016.

Note 2: Significant decreases in Unrestricted in 2015 and 2017 are reflective of the implementation of GASB 68 and GASB 75, respectively.

Fiscal Year Ended August 31,						
2017	2018	2019	2020	2021	2022	2023
\$ (2,631,851)	\$ 8,870,430	\$ 27,041,712	\$ 74,399,609	\$ 174,913,624	\$ 239,228,696	\$ 380,920,391
2,579,512	755,411	739,341	644,078	692,544	12,016,564	19,346,375
8,971,117	12,156,712	14,001,729	10,448,270	5,663,638	7,859,040	0
30,613,147	38,995,385	37,966,222	46,851,268	57,447,877	75,030,890	74,884,258
<u>(325,164,929)</u>	<u>(163,720,362)</u>	<u>(176,820,482)</u>	<u>(198,519,987)</u>	<u>(267,912,915)</u>	<u>(205,578,591)</u>	<u>(167,485,166)</u>
\$ <u>(285,633,004)</u>	\$ <u>(102,942,424)</u>	\$ <u>(97,071,478)</u>	\$ <u>(66,176,762)</u>	\$ <u>(29,195,232)</u>	\$ <u>128,556,599</u>	\$ <u>307,665,858</u>
\$ -	\$ -	\$ -	\$ 166,230	\$ 144,066	\$ -	\$ -
<u>10,045,012</u>	<u>9,621,615</u>	<u>8,255,523</u>	<u>2,582,791</u>	<u>806,862</u>	<u>-</u>	<u>-</u>
\$ <u>10,045,012</u>	\$ <u>9,621,615</u>	\$ <u>8,255,523</u>	\$ <u>2,749,021</u>	\$ <u>950,928</u>	\$ <u>-</u>	\$ <u>-</u>
\$ (2,631,851)	\$ 8,870,430	\$ 27,041,712	\$ 74,565,839	\$ 175,057,690	\$ 239,228,696	\$ 380,920,391
42,163,776	51,907,508	52,707,292	57,943,616	63,804,059	94,906,494	94,230,633
<u>(315,119,917)</u>	<u>(154,098,747)</u>	<u>(168,564,959)</u>	<u>(195,937,196)</u>	<u>(267,106,053)</u>	<u>(205,578,591)</u>	<u>(167,485,166)</u>
\$ <u>(275,587,992)</u>	\$ <u>(93,320,809)</u>	\$ <u>(88,815,955)</u>	\$ <u>(63,427,741)</u>	\$ <u>(28,244,304)</u>	\$ <u>128,556,599</u>	\$ <u>307,665,858</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(UNAUDITED)

	Total Governmental Activities.				
	2014	2015	2016	2017	2018
Expenses:					
Governmental Activities:					
Instruction	\$ (569,111,930)	\$ (592,068,785)	\$ (623,033,069)	\$ (631,619,664)	\$ (473,312,890)
Instructional Resources & Media Services	(12,246,684)	(13,147,210)	(13,519,934)	(13,515,903)	(11,762,954)
Curriculum & Staff Development	(18,267,954)	(20,687,736)	(19,974,598)	(21,742,063)	(16,341,034)
Instructional Leadership	(18,037,461)	(19,511,320)	(20,391,625)	(20,281,158)	(16,680,175)
School Leadership	(48,418,603)	(50,254,795)	(52,544,160)	(53,753,791)	(42,159,316)
Guidance, Counseling & Evaluation Services	(31,699,085)	(33,050,312)	(36,721,237)	(37,851,962)	(28,535,547)
Social Work Services	(2,932,108)	(3,085,235)	(3,233,713)	(3,189,762)	(2,844,125)
Health Services	(8,569,869)	(9,057,950)	(9,642,287)	(9,896,186)	(7,741,103)
Student (Pupil) Transportation	(29,815,002)	(31,433,081)	(32,468,535)	(33,613,186)	(29,770,055)
Child Nutrition Services	(52,351,153)	(54,054,297)	(53,623,718)	(51,512,873)	(38,854,550)
Co-curricular/Extracurricular Activities	(22,293,852)	(26,174,474)	(26,785,256)	(27,706,673)	(25,751,635)
General Administration	(15,732,913)	(17,224,104)	(18,421,107)	(19,574,205)	(19,458,194)
Plant Maintenance & Operations	(74,171,357)	(76,476,147)	(80,577,540)	(91,189,634)	(100,153,713)
Security & Monitoring Services	(7,595,933)	(7,951,372)	(8,555,956)	(8,887,347)	(7,838,936)
Data Processing Services	(12,088,100)	(13,121,758)	(14,208,441)	(18,873,833)	(15,503,415)
Community Services	(8,421,466)	(11,056,229)	(5,330,434)	(5,484,167)	(2,566,553)
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	(71,762,691)	(70,421,475)	(72,173,847)	(62,316,958)	(68,481,086)
Debt Service - Fiscal Charges	(573,620)	(1,621,734)	(1,650,734)	(1,975,258)	(1,826,411)
Facilities Acquisition and Construction	-	-	-	-	-
Payments to Member Districts of SSA	-	-	-	-	-
Total Primary Government Expenses	<u>\$ (1,004,089,781)</u>	<u>\$ (1,050,398,014)</u>	<u>\$ (1,092,856,191)</u>	<u>\$ (1,112,984,623)</u>	<u>\$ (909,581,692)</u>
Business-Type Activities:					
Enterprise Fund - Learning Tree	-	-	(7,465,660)	(8,809,391)	(10,678,271)
Total Primary Government Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,100,321,851)</u>	<u>\$ (1,121,794,014)</u>	<u>\$ (920,259,963)</u>
Program Revenues:					
Governmental Activities:					
Charges for Services:					
Tuition	\$ 2,393,624	\$ 7,332,812	\$ 725,502	\$ 1,157,924	\$ 2,371,015
Child Nutrition Services	17,201,571	14,902,214	14,888,325	14,200,345	14,409,105
Athletic Gate Receipts	2,825,309	3,096,773	3,006,100	3,118,331	3,050,146
Facilities Rental	4,533,552	4,284,204	5,581,570	2,912,946	3,032,921
Community Education	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Operating Grants and Contributions	160,050,774	167,868,620	156,101,624	179,987,388	65,762,679
Total Governmental Activities Program Revenues	<u>\$ 187,004,830</u>	<u>\$ 197,484,623</u>	<u>\$ 180,303,121</u>	<u>\$ 201,376,934</u>	<u>\$ 88,625,866</u>
Business-Type Activities:					
Charges for Services:	-	-	9,010,484	9,618,797	10,056,298
Total Primary Government Program Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,313,605</u>	<u>\$ 210,995,731</u>	<u>\$ 98,682,164</u>
Net (Expense) Revenue:					
Total Governmental Activities Net Expense	\$ (817,084,951)	\$ (852,913,391)	\$ (912,553,070)	\$ (911,607,689)	\$ (820,955,826)
Total Business-Type Activities Net Expense	-	-	1,544,824	809,406	(621,973)
Total Primary Government Net Expense	<u>\$ (817,084,951)</u>	<u>\$ (852,913,391)</u>	<u>\$ (911,008,246)</u>	<u>\$ (910,798,283)</u>	<u>\$ (821,577,799)</u>
General Revenues:					
Governmental Activities:					
Property Taxes, Levied for General Purposes	\$ 371,655,491	\$ 393,882,332	\$ 440,464,044	\$ 486,306,454	\$ 518,915,578
Property Taxes, Levied for Debt Service	119,635,575	127,012,311	142,030,106	156,647,307	167,450,737
State aid - formula grants	330,494,054	336,185,251	340,520,673	299,377,237	283,254,154
Miscellaneous local & intermediate	2,534,043	4,816,426	1,689,510	4,875,432	56,584
Extraordinary Item	-	-	-	20,000,000	19,876,035
Transfers	-	-	-	-	-
Investment earnings	764,322	1,057,662	3,192,526	6,704,397	14,093,318
Total Governmental Activities General Revenues	<u>\$ 825,083,485</u>	<u>\$ 862,953,982</u>	<u>\$ 927,896,859</u>	<u>\$ 973,910,827</u>	<u>\$ 1,003,646,406</u>
Business-Type Activities:					
Transfer	-	-	-	-	-
Investment earnings	-	-	28,476	111,250	198,576
Total Primary Government General Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 927,925,335</u>	<u>\$ 974,022,077</u>	<u>\$ 1,003,844,982</u>
Change in Net Position	<u>\$ 7,998,534</u>	<u>\$ 10,040,591</u>	<u>\$ 16,917,089</u>	<u>\$ 63,223,794</u>	<u>\$ 182,267,183</u>

Fiscal Year Ended August 31,

2019	2020	2021	2022	2023
\$ (708,258,397)	\$ (746,026,592)	\$ (744,773,700)	\$ (692,082,766)	\$ (714,454,756)
(15,188,560)	(15,054,075)	(14,730,098)	(13,432,651)	(15,233,705)
(24,894,535)	(25,182,117)	(25,546,294)	(30,193,498)	(28,511,918)
(24,564,822)	(24,970,083)	(24,350,467)	(23,080,909)	(23,402,679)
(62,440,190)	(62,813,587)	(65,317,455)	(63,392,129)	(65,186,131)
(44,596,293)	(46,863,562)	(48,342,763)	(45,052,597)	(48,296,032)
(3,995,836)	(4,631,396)	(3,985,091)	(5,557,060)	(7,139,006)
(11,633,078)	(12,586,233)	(14,109,435)	(13,632,225)	(13,941,894)
(39,053,143)	(38,688,684)	(34,916,467)	(40,863,194)	(42,695,147)
(57,265,302)	(54,216,677)	(45,875,824)	(53,568,766)	(58,911,449)
(32,154,248)	(29,046,653)	(28,636,409)	(29,190,872)	(39,000,888)
(21,084,349)	(22,365,626)	(22,765,568)	(23,038,190)	(22,914,640)
(125,967,466)	(104,857,454)	(103,934,580)	(106,173,985)	(116,190,514)
(9,356,479)	(9,562,055)	(10,403,685)	(11,632,783)	(11,585,718)
(18,615,776)	(19,016,713)	(19,725,342)	(24,417,478)	(27,584,047)
(7,085,160)	(7,023,916)	(6,914,907)	(15,863,312)	(15,961,489)
-	-	-	-	-
(67,966,676)	(60,062,839)	(55,223,005)	(54,103,460)	(57,193,540)
(2,703,499)	(2,008,437)	(2,033,136)	(624,636)	(1,270,437)
-	-	-	(17,412)	-
(375,810)	(513,725)	-	-	-
\$ (1,277,199,619)	\$ (1,285,490,424)	\$ (1,271,584,226)	\$ (1,245,917,923)	\$ (1,309,473,990)
(11,715,433)	(12,064,442)	(7,650,160)	-	-
\$ (1,288,915,052)	\$ (1,297,554,866)	\$ (1,279,234,386)	\$ (1,245,917,923)	\$ (1,309,473,990)
\$ 861,846	\$ 651,345	\$ 654,561	\$ 804,646	\$ 1,967,218
14,237,251	9,925,956	528,898	2,924,057	9,889,588
2,821,848	2,229,438	1,581,352	3,750,657	4,078,066
5,639,012	5,977,090	4,008,441	2,648,221	1,887,699
-	-	-	10,621,732	9,445,164
-	-	-	-	-
259,706,970	223,764,897	252,365,616	309,956,739	318,561,343
\$ 283,266,927	\$ 242,548,726	\$ 259,138,868	\$ 330,706,052	\$ 345,829,078
10,093,649	6,448,938	3,650,183	-	-
\$ 293,360,576	\$ 248,997,664	\$ 262,789,051	\$ 330,706,052	\$ 345,829,078
\$ (993,932,692)	\$ (1,042,941,698)	\$ (1,012,445,358)	\$ (915,211,871)	\$ (963,644,912)
(1,621,784)	(5,615,504)	(3,999,977)	-	-
\$ (995,554,476)	\$ (1,048,557,202)	\$ (1,016,445,335)	\$ (915,211,871)	\$ (963,644,912)
\$ 559,131,629	\$ 562,139,847	\$ 579,567,158	\$ 597,709,665	\$ 628,887,997
180,232,098	194,576,649	204,274,287	216,388,219	246,645,275
238,522,255	294,111,565	252,162,498	251,410,441	215,643,709
79,524	27,248	950,233	557,675	302,473
-	10,375,920	13,626,851	97,809	-
-	-	(2,200,000)	-	-
21,838,132	12,605,185	1,054,516	5,848,965	45,473,008
\$ 999,803,638	\$ 1,073,836,414	\$ 1,049,435,543	\$ 1,072,012,774	\$ 1,136,952,462
-	-	2,200,000	-	-
255,692	109,002	1,884	-	-
\$ 1,000,059,330	\$ 1,073,945,416	\$ 1,051,637,427	\$ 1,072,012,774	\$ 1,136,952,462
\$ 4,504,854	\$ 25,388,214	\$ 35,192,092	\$ 156,800,903	\$ 173,307,550

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

(UNAUDITED)

	Total Governmental Activities,		
	2014	2015	2016*
General Fund			
Nondisposable			
Inventory	\$ 2,103,439	\$ 2,151,675	\$ 2,336,011
Long-Term Investments	88,431,524	74,653,970	-
Long-Term Loans/Notes Receivable	-	-	-
Committed			
Opening New Schools	28,857,863	26,693,135	25,612,694
Existing Personnel	-	-	-
State Revenue Deficits	25,995,670	51,569,237	76,398,690
Technology Deployments	25,000,000	24,470,577	17,450,738
Assigned			
Employee Benefits	9,300,000	12,500,000	10,700,000
Education Jobs Appropriations	-	-	-
Debt Service	15,000,000	10,000,000	10,000,000
Administrative/District Projects			3,346,762
Assigned - Roofing Projects 2016	-	-	-
Assigned - E-Rate Projects	-	-	-
Title I AYP Set-aside	-	-	1,468,670
Federal Program Sequestration	7,445,522	7,445,522	5,976,852
Maintenance of Effort	6,259,229	6,259,229	6,259,229
Unassigned	80,829,224	93,303,320	192,007,917
Total General Fund	\$ 289,222,471	\$ 309,046,665	\$ 351,557,563
All Other Governmental Funds			
Nondisposable			
Inventory	\$ 1,734,795	\$ 1,575,032	\$ 1,574,752
Restricted			
Debt Service Funds	25,286,319	29,954,106	27,286,923
Child Nutrition	11,874,468	9,874,686	9,445,911
Grants	-	-	2,423,392
Authorized Construction	120,270,409	161,952,257	136,415,915
Committed			
Local Special Revenue	113,735	113,786	114,068
Other	-	-	-
Unassigned	-	-	-
Total All Other Governmental Funds	\$ 159,279,726	\$ 203,469,867	\$ 177,260,961

GASB Statement No. 54 was implemented in fiscal year 2010-2011. This statement standardizes the way governmental entities record fund balances. The alternate presentation is presented beginning with fiscal year ended August 31, 2011.

* Beginning with the year ending August 31, 2016, the District will present long-term investments as unassigned.

Fiscal Year Ended August 31,						
2017	2018	2019	2020	2021	2022	2023
\$ 2,409,980	\$ 2,370,139	\$ 2,605,477	\$ 4,156,273	\$ 3,522,954	\$ 3,699,205	\$ 4,416,187
-	-	-	-	-	-	-
613,565	460,600	307,634	154,669	-	-	-
15,821,356	29,834,907	27,871,515	28,536,489	-	-	-
-	-	-	-	-	-	-
76,818,135	130,670,871	135,415,019	177,180,954	190,000,000	215,000,000	200,000,000
12,037,039	36,784,915	36,722,937	51,652,937	-	-	-
15,436,524	15,436,524	18,831,334	11,629,236	-	-	-
-	-	-	-	-	-	-
10,000,000	10,000,000	10,000,000	10,000,000	-	-	-
1,294,438	8,884,158	8,054,254	3,951,633	-	-	-
18,999,769	18,442,252	1,728,756	-	-	-	-
4,779,463	4,638,221	4,972,676	4,419,892	-	-	-
1,468,670	1,468,670	1,468,670	-	-	-	-
5,976,852	5,976,852	5,976,852	-	-	-	-
6,259,229	6,259,229	6,259,229	-	-	-	-
240,498,572	183,900,775	206,767,411	218,175,306	242,173,927	238,720,315	250,670,832
<u>\$ 412,413,592</u>	<u>\$ 455,128,113</u>	<u>\$ 466,981,764</u>	<u>\$ 509,857,389</u>	<u>\$ 435,696,881</u>	<u>\$ 457,419,520</u>	<u>\$ 455,087,019</u>
\$ 3,866,553	\$ 3,850,782	\$ 3,769,650	\$ 4,548,198	\$ 4,856,928	\$ 7,859,040	\$ 5,479,625
36,149,568	46,012,360	43,624,838	52,760,240	63,078,031	81,529,710	75,988,966
5,104,564	8,305,930	10,232,079	5,900,072	806,710	11,540,789	-
2,579,512	755,411	739,341	644,078	692,544	475,775	19,346,375
154,842,028	158,454,962	150,917,354	-	123,376,875	177,378,504	200,858,580
6,291,448	6,322,309	6,688,639	6,540,174	22,509,309	25,223,112	27,241,508
-	-	-	-	-	-	75,478,154
-	-	-	(48,023,948)	-	-	-
<u>\$ 208,833,673</u>	<u>\$ 223,701,754</u>	<u>\$ 215,971,901</u>	<u>\$ 22,368,814</u>	<u>\$ 215,320,397</u>	<u>\$ 304,006,930</u>	<u>\$ 404,393,208</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

(UNAUDITED)

	Total Governmental Activities,			
	2014	2015	2016	2017
REVENUES				
Local and Intermediate Sources				
Local Taxes	\$ 491,272,995	\$ 522,339,495	\$ 583,408,730	\$ 641,045,319
Tuition and Fees	6,291,930	8,685,720	2,764,005	2,669,659
Interest Income	758,002	1,049,479	3,157,068	6,614,507
Charges for Meals	17,045,795	14,732,172	14,627,062	14,002,608
Co-Curricular and Extracurricular	1,671,337	1,831,491	1,629,807	1,680,457
Other Revenue	14,941,322	15,816,080	21,674,213	20,314,406
Total Local and Intermediate Sources	<u>531,981,381</u>	<u>564,454,437</u>	<u>627,260,885</u>	<u>686,326,956</u>
State Sources				
Per Capita and Foundation	346,115,235	351,625,148	342,933,194	302,892,119
TRS On/benefit Payments	34,717,638	37,359,806	38,843,479	39,154,249
Other State Programs	1,722,426	1,639,815	3,177,604	7,258,425
Total State Sources	<u>382,555,299</u>	<u>390,624,769</u>	<u>384,954,277</u>	<u>349,304,793</u>
Federal Sources				
Locally Distributed	534,291	633,263	1,377,604	1,136,758
Federally Distributed	5,303,646	5,489,226	3,267,955	4,452,679
State Distributed	91,615,173	95,935,470	102,932,182	111,387,328
Total Federal Sources	<u>97,453,110</u>	<u>102,057,959</u>	<u>107,577,741</u>	<u>116,976,765</u>
Total Revenues	<u>\$ 1,011,989,790</u>	<u>\$ 1,057,137,165</u>	<u>\$ 1,119,792,903</u>	<u>\$ 1,152,608,514</u>
EXPENDITURES				
Instruction	\$ 515,549,383	\$ 543,201,763	\$ 558,836,390	\$ 562,874,186
Instructional Resources and Media Services	11,291,573	12,201,747	12,510,966	12,291,650
Curriculum and Instructional Staff Development	16,906,756	19,349,800	18,281,212	19,720,931
Instructional Leadership	16,675,988	18,226,481	18,775,937	18,466,113
School Leadership	44,702,177	46,834,514	48,131,868	48,520,901
Guidance and Counseling Services	29,219,982	30,760,894	33,569,055	34,162,196
Social Work Services	2,703,917	2,865,652	2,966,806	2,891,643
Health Services	7,907,715	8,433,607	8,808,867	8,925,249
Pupil Transportation	27,490,818	29,162,785	30,046,691	30,655,742
Child Nutrition Services	48,439,774	50,241,549	48,853,937	46,865,312
Co-Curricular Activities	20,607,590	24,399,499	24,699,123	25,435,000
General Administration	11,875,477	12,002,666	12,673,272	13,242,220
Plant Maintenance and Operations	67,392,870	70,150,557	74,331,657	77,966,024
Security & Monitoring Services	7,247,017	7,601,849	8,351,876	8,262,742
Data Processing Services	11,799,843	12,855,002	14,231,765	18,199,430
Community Services	7,785,559	10,251,020	4,303,436	4,256,647
Debt Service - Principal	47,710,000	55,465,000	68,860,000	72,995,000
Debt Service - Interest	75,075,467	77,384,669	79,848,280	81,287,700
Debt Service Fiscal Charges	573,620	352,112	317,958	560,803
Facilities Acquisition and Construction	108,751,137	139,770,746	180,911,832	153,188,615
Payments to Member Districts of SSA	-	-	-	-
Payments to Fiscal Agent	5,868	-	-	-
Intergovernmental Charges	3,232,356	3,988,799	4,340,201	4,624,823
Total Expenditures	<u>\$ 1,082,944,887</u>	<u>\$ 1,175,500,711</u>	<u>\$ 1,253,651,129</u>	<u>\$ 1,245,392,927</u>

Fiscal Year Ended August 31,					
2018	2019	2020	2021	2022	2023
\$ 687,324,790	\$ 737,391,173	\$ 757,167,828	\$ 781,590,250	\$ 815,619,467	\$ 873,739,180
2,944,102	2,922,625	2,339,232	1,783,381	10,760,577	9,619,410
13,930,364	21,613,011	12,477,258	1,042,922	5,784,392	44,738,444
14,574,967	14,515,731	10,184,966	593,552	3,039,224	10,641,809
1,813,173	1,628,854	1,615,749	909,902	2,603,810	2,977,767
27,384,363	18,310,956	12,663,988	18,510,887	12,270,186	17,647,157
747,971,759	796,382,350	796,449,021	804,430,894	850,077,656	959,363,767
274,741,040	232,934,559	307,702,693	252,162,498	251,410,441	215,643,709
43,504,406	43,426,547	53,380,482	50,597,131	51,367,357	54,136,695
12,998,211	17,872,114	16,884,280	11,450,184	10,728,414	9,007,180
331,243,657	294,233,220	377,967,455	314,209,813	313,506,212	278,787,584
1,241,875	1,189,189	3,318,891	7,821,709	3,541,486	41,149,407
3,170,062	4,457,313	1,483,722	1,643,231	2,006,575	51,686,849
119,763,352	127,310,298	113,637,774	108,226,208	248,266,380	133,589,509
124,175,289	132,956,800	118,440,387	117,691,148	253,814,441	226,425,765
\$ 1,203,390,705	\$ 1,223,572,370	\$ 1,292,856,863	\$ 1,236,331,855	\$ 1,417,398,309	\$ 1,464,577,116
\$ 584,763,844	\$ 597,188,721	\$ 628,163,762	\$ 629,413,542	\$ 662,784,797	\$ 653,993,510
12,824,256	13,162,773	13,103,108	12,841,228	12,755,356	13,951,662
20,912,403	20,906,433	21,318,518	21,635,302	29,311,920	26,325,524
19,925,286	21,062,386	21,501,651	20,899,977	22,111,979	21,460,099
51,091,482	53,031,439	53,716,604	56,028,077	60,845,010	59,827,068
36,345,376	37,710,761	40,043,837	41,397,033	43,257,579	44,307,483
3,259,083	3,478,898	4,072,131	3,463,369	5,213,281	6,525,373
9,784,833	9,813,141	10,750,969	12,139,878	13,145,112	12,826,452
31,757,378	34,334,724	34,226,923	30,921,902	38,449,195	39,186,235
47,497,957	49,070,711	46,567,396	38,925,898	51,997,774	54,716,824
27,144,951	27,858,198	25,206,082	25,382,487	27,365,812	35,795,699
14,361,913	13,914,046	14,723,655	15,982,885	16,661,350	16,251,530
81,747,180	82,623,866	81,707,700	85,565,990	96,914,701	103,377,163
8,551,733	8,331,619	8,726,142	9,334,986	11,342,828	11,026,844
16,199,791	16,678,681	17,046,109	17,677,134	22,959,422	26,012,145
4,807,473	4,302,038	4,296,835	4,882,418	15,168,217	14,626,402
83,405,000	101,640,000	109,240,000	118,225,000	128,700,000	192,090,211
81,682,651	84,475,578	79,281,105	78,531,982	78,572,800	80,034,961
1,826,411	2,703,499	2,008,437	2,033,136	624,636	1,270,437
147,434,377	146,806,728	233,803,400	252,582,666	165,548,187	218,924,060
-	375,810	513,725	-	-	-
-	-	-	-	-	-
5,048,309	4,740,147	4,973,644	4,109,250	4,861,150	4,836,489
\$ 1,290,371,687	\$ 1,334,210,197	\$ 1,454,991,733	\$ 1,481,974,140	\$ 1,508,591,106	\$ 1,637,366,171

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

(UNAUDITED)

	Total Governmental Activities,		
	2014	2015	2016
OTHER FINANCING SOURCES (USES)			
Issuance of Debt - General Obligation Bonds	\$ 188,310,000	\$ 174,470,000	\$ 142,575,000
Issuance of Debt - Refunding Bonds	312,450,000	108,380,000	152,680,000
Premium (Net of Discount) on Issuance of Bonds	26,146,523	18,397,839	14,749,577
Prepaid Interest from Issuance of Long-Term Debt	4,368	-	-
Proceeds from Disposition of Capital Assets	-	931,058	-
Special Items - Insurance Proceeds	900,000	-	-
Transfer in	5,500,000	7,325,000	50,000
Proceeds of SBITAs and Other Resources	-	-	-
Payments to Refunded Bond Escrow Agent	(331,477,219)	(119,801,016)	(159,844,359)
Transfer out	(5,500,000)	(7,325,000)	(50,000)
Total Other Financing Sources (Uses)	<u>196,333,672</u>	<u>182,377,881</u>	<u>150,160,218</u>
Net Change in Fund Balances	<u>\$ 125,378,575</u>	<u>\$ 64,014,335</u>	<u>\$ 16,301,992</u>
 Debt service as a percentage of non-capital expenditures	 12.49%	 12.73%	 13.76%

Fiscal Year Ended August 31,						
2017	2018	2019	2020	2021	2022	2023
\$ 143,670,000	\$ 123,390,000	\$ 111,245,000	\$ -	\$ 200,000,000	\$ 191,110,000	\$ 140,485,000
200,765,000	251,990,000	375,585,000	221,630,000	353,320,000	-	271,530,000
26,229,750	27,299,313	40,481,442	27,022,504	42,020,201	9,930,866	22,798,780
-	-	-	-	-	-	-
4,406	-	45,856	3,500	89,920	-	-
20,000,000	19,876,035	-	10,375,920	13,626,851	97,809	-
90,000	698,069	50,000	13,830,034	99,202,113	6,856,226	15,079,513
-	-	-	-	-	-	7,925,266
(222,624,690)	(277,991,764)	(412,595,673)	(247,624,516)	(242,273,612)	-	(158,824,786)
(90,000)	(698,069)	(50,000)	(13,830,034)	(101,552,113)	(6,392,932)	(28,150,941)
<u>168,044,466</u>	<u>144,563,584</u>	<u>114,761,625</u>	<u>11,407,408</u>	<u>364,433,360</u>	<u>201,601,969</u>	<u>270,842,832</u>
<u>\$ 75,260,053</u>	<u>\$ 57,582,602</u>	<u>\$ 4,123,798</u>	<u>\$ (150,727,462)</u>	<u>\$ 118,791,075</u>	<u>\$ 110,409,172</u>	<u>\$ 98,053,777</u>
13.98%	14.17%	15.27%	15.16%	15.75%	15.37%	19.09%

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REVENUE CAPACITY

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

TAXABLE ASSESSED VALUE OF PROPERTY
Last Ten Years

(UNAUDITED)

Year Ended 08/31	Total Direct Tax Rate	Taxable Assessed Value *			Percentage Assessed to Estimated Fair Market Value
		Real Property	Personal Property	Total	
2014	1.3755	\$ 32,884,109,872	\$ 2,436,585,366	\$ 35,320,695,238	100%
2015	1.3755	35,623,900,158	2,283,188,174	37,907,088,332	100%
2016	1.3755	39,310,649,513	2,859,981,966	42,170,631,479	100%
2017	1.3755	44,363,692,256	2,329,373,029	46,693,065,285	100%
2018	1.3755	47,889,097,837	2,427,610,560	50,316,708,397	100%
2019	1.3755	51,553,530,452	2,387,077,763	53,940,608,215	100%
2020	1.3055	55,578,267,528	2,713,944,241	58,292,211,769	100%
2021	1.2857	57,791,408,180	3,625,531,697	61,416,939,877	100%
2022	1.2613	62,117,801,912	2,726,956,579	64,844,758,491	100%
2023	1.1901	67,889,739,830	5,632,509,729	73,522,249,559	100%

* Net of Exemptions

Source: Bexar County Appraisal District

Gross Assessed Value	Property Tax Exemptions		Net Assessed Value
	State	Local	
\$ 39,491,980,785	\$ 3,705,331,214	\$ 465,954,333	\$ 35,320,695,238
42,346,191,857	3,845,968,849	593,134,676	37,907,088,332
47,848,477,554	5,007,543,161	670,302,914	42,170,631,479
52,658,413,824	5,269,617,661	695,730,878	46,693,065,285
56,781,817,912	5,656,372,928	808,736,587	50,316,708,397
60,849,411,233	6,051,535,377	857,267,641	53,940,608,215
65,904,380,351	6,711,146,430	901,022,152	58,292,211,769
70,078,460,867	7,952,927,242	708,593,748	61,416,939,877
73,892,520,473	8,354,126,178	693,635,804	64,844,758,491
85,359,951,376	11,175,562,046	662,139,771	73,522,249,559

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

TAX RATES, TAX LEVIES, AND TAX COLLECTIONS

Last Ten Years

(UNAUDITED)

Year Ended 08/31	Tax Rates			Tax Levies Adjusted at August 31, 2022		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
2014	1.0400	0.3355	1.3755	\$ 367,335,230	\$ 118,500,933	\$ 485,836,163
2015	1.0400	0.3355	1.3755	394,233,719	127,178,281	521,412,000
2016	1.0400	0.3355	1.3755	438,574,567	141,482,469	580,057,036
2017	1.0400	0.3355	1.3755	485,607,879	156,655,234	642,263,113
2018	1.0400	0.3355	1.3755	523,293,767	168,812,557	692,106,324
2019	1.0400	0.3355	1.3755	560,982,325	180,970,741	741,953,066
2020	0.9700	0.3355	1.3055	565,434,454	195,570,371	761,004,825
2021	0.9502	0.3355	1.2857	583,583,763	206,053,833	789,637,596
2022	0.9258	0.3355	1.2613	600,332,774	217,554,165	817,886,939
2023	0.8546	0.3355	1.1901	628,321,145	246,667,147	874,988,292

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

Current Collections		Collections in Subsequent Years*	Total Collections	
Taxes Collected	Percentage of Levy		Taxes Collected	Percentage of Levy
\$ 482,025,675	99.22%	\$ 39,847	\$ 482,065,522	99.22%
517,588,267	99.27%	\$ 44,791	517,633,058	99.28%
576,077,487	99.31%	\$ 55,002	576,132,489	99.32%
638,001,269	99.34%	\$ 57,413	638,058,682	99.35%
687,442,126	99.33%	\$ 112,979	687,555,105	99.34%
736,406,477	99.25%	\$ 161,975	736,568,452	99.27%
754,951,961	99.20%	\$ 1,127,450	756,079,410	99.35%
784,101,565	99.30%	\$ (161,703)	783,939,861	99.28%
811,992,325	99.28%	\$ 749,232	812,741,557	99.37%
868,258,601	99.23%	\$ 796,905	869,055,506	99.32%

* Excludes penalties and interest.

For state funding purposes, taxes are recognized in the year of collection. This schedule is prepared showing taxes collected in the year of collection versus year of levy. Current year collections are shown the Schedule of Delinquent Taxes Receivable in the Other Supplementary Information section of the Comprehensive Annual Report.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF TEN PRINCIPAL TAXPAYERS

August 31, 2023

(UNAUDITED)

Name of Taxpayer	Type of Property	2023 Assessed Valuation	Percentage of Total Assessed Valuation	2013 Assessed Valuation	Percentage of Total Assessed Valuation
Microsoft Corporation	Technology	\$ 1,763,229,640	2.40%	\$ 322,192,080	0.97%
Methodist Healthcare System of San Antonio LTD LLP	Hospitals	412,506,460	0.56%	236,282,408	0.71%
USAA	Insurance	369,479,368	0.50%	287,625,320	0.87%
La Cantera Specialty Retail LP	Shopping Center	350,468,050	0.48%	228,626,080	0.69%
HEB Grocery Company LP	Grocery Store	327,284,147	0.45%	179,931,668	0.54%
Wal Mart Stores Inc # 2404	Mass Merchandising	250,009,555	0.34%	178,173,200	0.54%
Frankel Family Trust	Multi-Dwelling Units	243,764,590	0.33%	118,720,800	0.36%
BVA Kim Rim Spe LLC et Al	Shopping Center	208,792,300	0.28%	-	
C1 San Antonio IV LLC	Medical	200,000,000	0.27%	-	
LCR Hotel LLC	Resorts	174,879,000	0.24%	-	
LSREF2 Windmill REO (Eilan Land) LLC	Resorts	-		159,000,000	0.48%
Inland Western San Antonio Alamo Ranch LP	Shopping Center	-		93,636,690	0.28%
Central Rim LLC	Shopping Center	-		94,989,562	0.29%
TOTALS		<u><u>\$ 4,300,413,110</u></u>	<u><u>5.85%</u></u>	<u><u>\$ 1,899,177,808</u></u>	<u><u>5.73%</u></u>

*Source: Bexar County Appraisal District

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(Per \$100 of Assessed Value)
Last Ten Years

(UNAUDITED)

Year Ended 08/31	Alamo Community College	Bandera County	Bexar County	University Health System	City of Grey Forest	City of Helotes
2014	0.14915	0.67690	0.28382	0.27624	0.09353	0.35000
2015	0.14915	0.67690	0.29750	0.27624	0.08844	0.35000
2016	0.14915	0.67690	0.29325	0.27624	0.08844	0.35000
2017	0.14915	0.67690	0.29123	0.27624	0.08844	0.35000
2018	0.14915	0.67690	0.27743	0.27624	0.08844	0.35000
2019	0.14915	0.67690	0.27743	0.27624	0.08844	0.35000
2020	0.14915	0.67690	0.27743	0.27624	0.08844	0.34652
2021	0.14915	0.67690	0.27633	0.27624	0.08560	0.34398
2022	0.14915	0.55950	0.27663	0.27624	0.08187	0.31678
2023	0.14915	0.51950	0.27633	0.27624	0.07795	0.31146

Source: Tax Rates verified through various sources such as Bexar, Medina, and Bandera County websites as well as the Texas Comptroller website.

City of Leon Valley	Medina County	San Antonio River Authority	City of San Antonio	San Antonio MUD #1	City of Shavano Park
0.57551	0.52500	0.01750	0.56569	0.68770	0.30962
0.56162	0.55170	0.01729	0.55827	0.62770	0.28774
0.55660	0.55170	0.01729	0.55827	0.63450	0.28774
0.55660	0.55170	0.01729	0.55827	0.63770	0.28774
0.54588	0.55170	0.01858	0.55827	0.59710	0.28774
0.54359	0.55170	0.01858	0.55827	0.58890	0.28774
0.53590	0.54730	0.01858	0.55827	0.53000	0.28774
0.53410	0.52230	0.01858	0.55827	0.52500	0.28774
0.48474	0.47430	0.01842	0.54161	0.46500	0.29774
0.48474	0.43560	0.01800	0.54159	0.31530	0.30774

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DEBT CAPACITY

These schedules present 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**RATIO OF GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT
PER AVERAGE DAILY MEMBERSHIP**

Last Ten Years

(UNAUDITED)

<u>Year Ended 8/31</u>	<u>Average Daily Membership *</u>	<u>Assessed Value</u>	<u>Total Bonded Debt</u>	<u>Restricted for Debt Service</u>
2014	99,380	\$ 35,320,695,238	\$ 2,043,381,284	\$ 25,286,319
2015	101,009	37,907,088,332	2,164,930,727	29,954,106
2016	102,952	42,170,631,479	2,240,344,562	27,286,923
2017	103,651	46,693,065,285	2,297,306,652	36,149,568
2018	103,790	50,316,708,397	2,326,372,479	46,012,360
2019	104,116	53,940,608,215	2,324,590,195	43,624,838
2020	105,787	58,292,211,769	2,195,401,754	52,760,240
2021	100,948	61,416,939,877	2,408,134,551	63,078,031
2022	98,415	64,844,758,491	2,454,916,886	81,529,710
2023	101,584	73,522,249,559	2,520,465,913	75,988,966

* Average Daily Membership is the average daily membership of eligible enrollees, district-wide over the official number of instructional days.

Ratio to Net Bonded Debt and Total Bonded Debt

Net Bonded Debt		Assessed Valuation to Net Bonded Debt	Average Daily Membership to Net Bonded Debt	Assessed Valuation to Bonded Debt	Average Daily Membership to Bonded Debt
\$	2,018,094,965	5.71%	20,307	5.79%	\$ 20,561
	2,134,976,621	5.63%	21,136	5.71%	21,433
	2,213,057,639	5.25%	21,496	5.31%	21,761
	2,261,157,084	4.84%	21,815	4.92%	22,164
	2,280,360,119	4.53%	21,971	4.62%	22,414
	2,280,965,357	4.23%	21,908	4.31%	22,327
	2,142,641,514	3.68%	20,254	3.77%	20,753
	2,345,056,520	3.82%	23,230	3.92%	23,855
	2,373,387,176	3.66%	24,116	3.79%	24,945
	2,444,476,947	3.32%	24,064	3.43%	24,812

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION
BONDED DEBT TO TOTAL GENERAL EXPENDITURES**

Last Ten Years

(UNAUDITED)

<u>Year Ended 08/31</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Expenditures</u>	<u>Debt Service to General Expenditures</u>
2014	\$ 47,710,000	\$ 75,644,719	\$ 123,354,719	\$ 733,219,794	16.82%
2015	55,465,000	77,736,781	133,201,781	779,065,520	17.10%
2016	68,860,000	80,166,238	149,026,238	818,305,828	18.21%
2017	72,995,000	81,848,503	154,843,503	840,253,333	18.43%
2018	83,405,000	83,509,062	166,914,062	878,447,836	19.00%
2019	101,640,000	87,179,077	188,819,077	893,472,980	21.13%
2020	109,240,000	81,289,542	190,529,542	922,531,935	20.65%
2021	118,225,000	80,565,118	198,790,118	927,269,838	21.44%
2022	128,700,000	79,197,436	207,897,436	931,683,172	22.31%
2023	185,350,000	80,812,690	266,162,690	976,132,591	27.27%

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING BONDED DEBT
GENERAL OBLIGATION BONDS**

August 31, 2023

(UNAUDITED)

<u>Taxing Body</u>	<u>Estimated Obligation</u>	<u>As of</u>	<u>Estimated Percentage (1)</u>	<u>Overlapping Amount</u>
Alamo Community College District	\$ 773,715,000 ^a	08/31/23	35.19%	\$ 272,270,309
Bandera County	3,105,000 ^a	08/31/23	1.56%	48,438
Bexar County	2,148,125,000 ^a	08/31/23	35.19%	755,925,188
Bexar County Hospital District ^b	1,320,585,000 ^a	08/31/23	35.19%	464,713,862
City of Helotes	6,165,000 ^a	08/31/23	100.00%	6,165,000
City of Leon Valley	6,170,000 ^a	08/31/23	100.00%	6,170,000
Medina County	24,885,000 ^a	08/31/23	4.52%	1,124,802
Redbird Ranch FWSD #2	11,465,000 ^a	08/31/23	69.95%	8,019,768
San Antonio MUD #1	510,000 ^a	08/31/23	100.00%	510,000
City of San Antonio	2,685,210,000 ^a	08/31/23	34.75%	933,110,475
City of Shavano Park	12,224,240 ^a	08/31/23	100.00%	12,224,240
Westside 211 Special ID	16,205,000 ^a	08/31/23	46.71%	7,569,356
				<u>2,467,851,436</u>
Northside Independent School District	2,520,465,913	08/31/23	100.00%	<u>2,520,465,913</u>
				<u><u>\$ 4,988,317,349</u></u>

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt is estimated using taxable assessed property values. Percentages were estimated by determining the portion of the overlapping taxing authorities taxable assessed value that is within the District's boundaries and dividing it by the overlapping taxing authorities' total taxable assessed value.

^a Gross Debt

^b dba University Health System

Source: Municipal Advisory Council of Texas

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMPUTATION OF LEGAL DEBT MARGIN
GENERAL OBLIGATION BONDS**

August 31, 2023

(UNAUDITED)

Assessed Valuation 2022 Tax Roll		<u>\$ 73,522,249,559</u>
Debt Limit - 10% of Assessed Valuation		\$ 7,352,224,956
General Obligation Bonds	\$ 2,520,465,913	
Deduct amount available in Debt Service Fund	<u>75,988,966</u>	
Applicable Debt		<u></u>
Legal Debt Margin		<u>\$ 7,352,224,956</u>

SOURCE: Bexar County Appraisal District

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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

DEMOGRAPHIC STATISTICS
Last Ten Years

(UNAUDITED)

Year Ended 08/31	(1) Estimated Population	(2) Estimated Number of Households	(3) School Year Births	New Single Family Housing	Average Daily Attendance	Average Daily Membership
2014	592,000	201,000	8,488	2,979	95,203	99,380
2015	610,000	203,000	8,675	3,083	96,476	101,010
2016	627,000	207,000	8,790	3,392	97,952	102,952
2017	637,000	209,000	8,786	3,478	98,688	103,651
2018	643,000	210,000	8,602	3,848	98,628	104,380
2019	661,000	239,000	8,553	3,773	98,227	104,116
2020	666,000	246,000	8,356	4,104	98,854	105,787
2021	676,000	250,000	8,324	4,135	99,660	100,948
2022	686,000	254,000	8,349	4,126	94,637	98,415
2023	696,000	258,000	8,410	3,983	94,297	101,584

Source: Department of Resource Planning of Northside Independent School District

- (1) All figures rounded to 1000s. All figures through 2019 are the mid year of the 5-yr ACS. 2020 is from Census 2020. Then 2021 to 2023 based on actual 3-yr growth rate from 2017 to 2020.
- (2) All figures rounded to 1000s. All figures through 2019 are the mid year of the 5-yr ACS. 2020 is 2020 decennial census occupied units. The average household size of 2.70 was used for 2021 to 2023.
- (3) All figures have been slightly revised to reflect updated estimates of births in Bandera & Medina Counties (area in NISD). Birth figures come from the San Antonio Metropolitan Health District. The San Antonio Metropolitan Health District has not been able to provide births by census tract after 2020. Therefore, 2021 (2020-21 school year) on are estimates.

2019-20 TEA data adjusted for COVID Hold Harmless & ESSER Reduction figures: Hold Harmless = 98,854 ADA for Historical full 6 week ADA; ESSER Reduction = 96,342.957. ** 2020-21 PEIMS ADA = 97,552.996 (@96.5%), PEIMS CAP = 95,669.953 (0.947/.965 = 0.981) , HOLD HARMLESS = 99,660.171 , ESSER REDUCTION = 96,670.577. 2021-22 -- No adjustment for enrollment. However, adjusted operational minutes due to low attendance rate for first four six-weeks periods. 2022-23 No adjustments made.

TEA notes
for COVID
adjustments

(4) Pupil/ Teacher Ratio	(4) Number of Teachers	Total Staff	Student Ethnicity				Student % Free or Reduced Lunch
			Hispanic	White	African- American	Other	
15.80	6,568	12,835	68.8%	18.9%	6.1%	6.2%	52.1%
15.40	6,813	13,212	68.4%	19.1%	6.3%	6.2%	50.9%
15.40	6,814	13,402	68.2%	19.0%	6.4%	6.4%	50.6%
15.40	6,903	13,425	68.0%	19.1%	6.4%	6.5%	49.6%
15.40	6,938	13,484	68.2%	18.8%	6.4%	6.5%	47.9%
15.30	6,962	13,498	68.3%	18.4%	6.6%	6.7%	49.3%
15.40	7,002	13,645	68.2%	18.1%	6.6%	7.1%	39.6%
15.10	6,845	13,326	68.7%	17.3%	6.7%	7.3%	46.0%
15.10	6,792	13,046	68.5%	16.8%	6.9%	7.9%	48.7%
14.90	6,871	13,191	68.4%	16.1%	6.9%	8.5%	54.1%

- (4) Texas Education Agency's Academic Excellence Indicator System (through 2011-12), Texas Academic Performance Reports (TAPR) beginning 2012-13, and the NISD PEIMS reports beginning 2014.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Years

(UNAUDITED)

Year Ended 08/31	(1) Estimated Population	(2) Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate	Assessed Valuation of Taxable Property	Weighted Average Daily Attendance	Wealth Per WADA
2014	592,000	\$ 23,650,992,000	39,951	5.1%	\$ 35,320,695,238	122,643	287,996
2015	610,000	26,556,350,000	43,535	3.7%	37,907,088,332	124,488	304,504
2016	627,000	27,766,068,000	44,284	4.1%	42,170,631,479	125,835	335,126
2017	637,000	28,542,696,000	44,808	3.2%	46,693,065,285	127,068	367,465
2018	647,000	28,990,776,000	44,808	3.3%	50,316,708,397	128,170	392,578
2019	657,000	31,985,388,000	48,684	3.0%	53,940,608,215	128,948	418,313
2020	666,000	33,314,652,000	50,022	7.8%	58,292,211,769	126,318	461,471
2021	676,000	36,266,048,000	53,648	4.5%	61,416,939,877	126,312	486,232
2022	686,000	37,853,480,000	55,180	3.5%	64,844,758,491	125,094	518,369
2023	696,000	Not Available	Not Available	3.8%	\$ 73,522,249,559	127,333	577,399

Source:

- (1) Department of Resource Planning of Northside Independent School District
Data for Northside ISD is available through the American Community Survey.
- (2) Per capita income information was obtained from the U.S Department of Commerce Bureau of Economic Analysis for the San Antonio metropolitan area. Personal Income totals equals the District's population estimate multiplied by the per capita income. Information for 2022 was not available.
- (3) Unemployment rate information was obtained from the U.S. Department of Labor Bureau of Labor Statistics for the San Antonio metropolitan area.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF PRINCIPAL EMPLOYERS

August 31, 2023

(UNAUDITED)

<u>Employer</u>	<u>2022</u>		<u>2013</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Joint Base San Antonio (JBSA) - Lackland, Fort Sam, & Randolph (1)	82,639	7.14%	92,301	10.87%
H.E.B. Food Stores	20,000	1.92%	20,000	1.72%
USAA	19,000	1.83%	17,000	1.77%
City of San Antonio	13,420	1.31%	11,371	1.50%
Northside Independent School District	12,206	1.20%	12,751	0.91%
Methodist Health Care System	12,000	1.06%	8,000	1.60%
North East Independent School District	8,208	0.83%	10,522	1.24%
San Antonio Independent School District	7,500	0.71%	7,374	0.82%
University of Texas Health Science	7,200	0.59%	5,500	0.74%
Baptist Healthcare System	6,490	0.50%	6,216	
	<u>188,663</u>	<u>17.09%</u>	<u>191,035</u>	<u>21.17%</u>

Source: City of San Antonio Comprehensive Annual Financial Report for the Year Ended September 30, 2022.
 Current year ended September 30, 2023 is not available.
 Percent based on an employment estimate of 1,142,300 of Non-Farm jobs in the San Antonio-New Braunfels, TX Metropolitan Statistical Area as of November 2022. Figure provided by the U.S. Bureau of Labor Statistics.
 Percent based on an employment estimate of 939,000 of Non-Farm jobs in the San Antonio-New Braunfels, TX Metropolitan Statistical Area as of January 2013. Figure provided by the U.S. Bureau of Labor Statistics.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**AVERAGE DAILY ATTENDANCE AND
AVERAGE DAILY MEMBERSHIP**
Last Ten Years

(UNAUDITED)

Year Ended 08/31	* Average Daily Attendance	** Average Daily Membership	Ratio of Average Daily Attendance to Average Daily Membership	Percentage Increase (Decrease) of Average Daily Attendance Over Prior Year
2014	95,203	99,380	95.80%	0.96%
2015	96,476	101,000	95.52%	1.34%
2016	97,952	102,952	95.14%	1.53%
2017	98,688	103,651	95.21%	0.75%
2018	98,628	104,380	94.49%	-0.06%
2019	98,227	104,116	94.34%	-0.41%
2020	98,854	105,787	93.45%	0.64%
2021	99,660	100,948	98.72%	0.82%
2022	94,637	98,415	96.16%	-5.04%
2023	94,297	101,584	92.83%	-0.36%

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

** Average Daily Membership is the average daily enrollment of students, district-wide, over the official number of instructional days.

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 the activities it performs.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

OPERATING STATISTICS

Last Ten Years

(UNAUDITED)

Year Ended 08/31	Average Daily Attendance	General Fund Only		
		Total Expenditures	Cost Per Pupil	Percentage Change
2014	95,203	\$ 662,434,014	\$ 6,958	4.8%
2015	96,476	733,219,794	7,600	9.2%
2016	97,952	818,305,828	8,354	9.9%
2017	98,688	840,253,333	8,514	1.9%
2018	98,628	878,447,836	8,907	4.6%
2019	98,227	893,472,980	9,096	2.1%
2020	98,854	922,531,935	9,332	2.6%
2021	99,660	927,269,838	9,304	-0.3%
2022	94,637	931,683,172	9,845	5.8%
2023	94,297	976,132,591	10,352	5.1%

(1) Includes General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds.

Governmental Activities ⁽¹⁾				
	Total Expenditures		Cost Per Pupil	Percentage Change
\$	1,082,940,519	\$	11,375	1.2%
	1,175,500,711		12,184	7.1%
	1,253,651,129		12,799	5.0%
	1,245,392,927		12,619	-1.4%
	1,290,371,687		13,083	3.7%
	1,334,210,195		13,583	3.8%
	1,454,991,733		14,719	8.4%
	1,481,974,140		14,870	1.0%
	1,508,591,110		15,941	7.2%
	1,637,366,171		17,364	8.9%

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

CONSTRUCTION AND PROPERTY VALUE (1)

Last Ten Years

(In Thousands)

(UNAUDITED)

Fiscal Year	Commercial Construction		Residential Construction		Total Assessed Value
	Number of Permits	Construction Value	Number of Permits	Construction Value	
2014	3,544	\$ 2,474,078	2,137	\$ 381,930	\$ 74,627,209
2015	3,542	1,933,053	2,273	413,905	79,209,534
2016	3,934	2,044,404	2,195	429,983	89,320,404
2017	3,787	1,795,546	2,507	481,690	97,963,193
2018	3,377	2,173,535	3,166	795,774	105,456,587
2019	3,537	1,869,188	3,537	546,886	111,648,203
2020	3,311	1,997,155	4,337	147,789	117,633,168
2021	2,008	7,682,493	4,854	16,124	116,782,849
2022	3,107	18,792,207	4,380	75,205	126,106,706
2023	2,213	20,498,141	- *	- *	133,495,417

(1) The information presented is for the City of San Antonio, Texas. Separate data for the District is not available.

Source: City of San Antonio, Texas

* Per City of San Antonio DSD the Residential Construction valuation is no longer recorded as of 2022

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

MISCELLANEOUS STATISTICS

August 31, 2023

(UNAUDITED)

Date Founded: June 14, 1955

Board of Trustees:

The District is governed by seven Trustees. Trustees represent single-member districts. Trustees serve staggered four-year terms.

Number of Regular Employees:

Teachers, Counselors, Librarians, and Nurses	7,391
Administrative/Other Professionals	1,536
Support and Classified personnel	<u>4,264</u>
Total	<u><u>13,191</u></u>

Number of Schools and Special Facilities:

High Schools	21
Middle Schools	24
Elementary Schools	82
Special Schools	4
Other Support Centers	<u>14</u>
Total	<u><u>145</u></u>

Other Demographics:

Student Enrollment	102,719
Average Daily Membership	101,584
Average Daily Attendance	94,297
Population (estimated)	696,000
Number of Households (estimated)	258,000

Area: Northwest quadrant of Bexar County - 355 square miles

Source: Department of Resource Planning of Northside Independent School District

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
School Buildings										
Adams Hill Elementary (1973)										
Square Feet	67,835	67,835	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843
Capacity (students)	645	645	645	633	633	633	642	572	634	634
Enrollment	526	574	554	550	518	472	527	486	466	500
Allen Elementary (1957)										
Square Feet	70,396	70,396	87,253	99,995	99,995	99,995	99,995	99,995	99,995	99,995
Capacity (students)	492	492	481	492	677	677	663	642	642	642
Enrollment	617	570	599	554	573	579	563	515	465	490
Aue Elementary (2007)										
Square Feet	95,579	95,579	95,579	95,579	95,579	95,579	95,579	95,579	95,579	95,579
Capacity (students)	807	807	807	807	807	807	807	786	786	786
Enrollment	760	631	640	679	673	685	660	597	596	561
Beard Elementary (2003)										
Square Feet	87,458	87,458	87,458	87,458	87,458	87,458	87,458	87,458	87,458	87,458
Capacity (students)	786	786	799	799	778	778	778	758	758	758
Enrollment	833	844	784	739	691	664	663	652	638	579
Behlau Elementary (2010)										
Square Feet	100,040	100,040	100,424	100,424	100,424	100,424	100,424	100,424	100,424	100,424
Capacity (students)	831	831	830	796	796	806	793	785	798	798
Enrollment	731	803	897	970	1,080	763	779	657	608	652
Blattman Elementary (2003)										
Square Feet	83,887	83,887	83,887	83,887	83,887	83,887	83,887	83,887	83,887	83,887
Capacity (students)	675	675	675	675	655	655	655	634	642	642
Enrollment	638	549	516	529	538	524	569	494	499	511
Boldt Elementary (2015)										
Square Feet	-	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162
Capacity (students)	-	861	861	851	851	839	838	818	817	817
Enrollment	-	465	465	620	749	850	1,066	634	744	845
Boone Elementary (1974)										
Square Feet	84,913	84,913	84,913	87,776	86,320	86,320	86,320	86,320	86,320	86,320
Capacity (students)	736	736	744	744	764	633	609	588	609	609
Enrollment	656	610	619	622	579	556	547	516	488	487
Brauchle Elementary (1990)										
Square Feet	83,794	83,794	83,794	83,794	83,794	83,794	83,794	83,794	83,794	83,794
Capacity (students)	674	674	682	703	695	678	716	675	650	650
Enrollment	601	595	599	649	624	610	489	452	457	437
Braun Station Elementary (1982)										
Square Feet	92,588	92,588	92,588	92,588	93,138	93,138	93,138	93,138	93,138	93,138
Capacity (students)	693	693	661	661	661	703	704	704	696	696
Enrollment	562	580	578	568	537	514	483	447	381	376
Burke Elementary (2000)										
Square Feet	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135
Capacity (students)	576	576	563	563	542	542	613	580	601	601
Enrollment	500	507	511	495	472	451	493	570	545	532
Cable Elementary (1958)										
Square Feet	75,631	75,631	71,542	71,542	71,542	71,542	71,542	71,542	71,542	71,542
Capacity (students)	644	644	644	644	644	644	613	593	613	613
Enrollment	785	760	768	697	676	581	534	481	446	451
Carlos Coon Elementary (1978)										
Square Feet	83,073	83,073	83,073	83,073	83,073	83,073	83,073	83,073	83,073	83,073
Capacity (students)	810	810	756	756	756	756	788	724	712	712
Enrollment	866	874	848	828	766	715	693	572	564	583
Carnahan Elementary (2008)										
Square Feet	102,941	102,941	103,025	103,025	103,025	103,025	103,025	103,025	103,025	103,025
Capacity (students)	756	756	839	839	818	818	641	723	650	650
Enrollment	602	640	604	586	577	556	551	499	461	559

Source: Exhibit S-20 Department of Resource Planning of Northside Independent School District

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Carson Elementary (1998)										
Square Feet	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135
Capacity (students)	683	683	696	679	659	655	655	634	580	580
Enrollment	647	630	620	589	572	561	580	529	508	516
Ed Cody Elementary (1982)										
Square Feet	83,150	83,150	83,150	83,150	83,150	83,150	83,150	83,150	83,150	83,150
Capacity (students)	858	858	858	820	832	800	774	753	691	691
Enrollment	758	738	669	630	611	628	621	541	511	522
Colby Glass Elementary (1956)										
Square Feet	55,437	55,437	55,437	55,437	55,437	55,437	55,437	55,437	55,437	55,437
Capacity (students)	522	522	522	522	522	522	469	461	235	235
Enrollment	610	593	577	600	613	560	536	455	1,121	463
Cole Elementary (2016)										
Square Feet	-	-	101,162	101,162	101,162	101,162	101,162	101,162	101,162	101,162
Capacity (students)	-	-	603	603	582	603	817	784	804	804
Enrollment	-	-	638	638	793	874	939	993	515	1,224
Colonies North Elementary (1966)										
Square Feet	78,706	78,706	78,706	78,706	78,706	78,706	78,706	78,706	78,706	78,706
Capacity (students)	644	644	624	603	582	603	572	531	510	510
Enrollment	677	726	660	665	734	625	636	581	455	608
Driggers Elementary (2007)										
Square Feet	91,511	91,511	91,511	91,511	91,511	91,511	91,511	91,511	91,511	91,511
Capacity (students)	653	653	674	674	653	633	612	568	485	485
Enrollment	627	628	621	609	574	566	589	488	702	488
Ellison Elementary (2014)										
Square Feet	102,699	102,699	102,699	102,699	102,699	102,699	102,699	102,699	102,699	102,699
Capacity (students)	851	851	839	839	839	839	850	830	839	839
Enrollment	462	462	505	531	575	617	671	707	345	763
Elrod Elementary (1988)										
Square Feet	67,334	67,334	67,334	67,334	67,334	67,334	67,334	67,334	67,334	67,334
Capacity (students)	530	530	530	530	530	509	509	477	395	395
Enrollment	552	557	492	521	456	436	433	374	433	344
Esparza Elementary (1974)										
Square Feet	80,151	80,151	80,151	80,151	80,151	80,151	80,151	80,151	80,151	80,151
Capacity (students)	760	760	748	707	707	740	647	639	515	515
Enrollment	738	710	693	674	650	581	525	467	587	449
Evers Elementary (1992)										
Square Feet	83,719	83,719	83,719	83,719	83,719	83,719	83,719	83,719	83,719	83,719
Capacity (students)	942	942	942	942	942	942	798	720	720	720
Enrollment	919	973	970	893	832	754	777	659	489	588
Fernandez Elementary (1990)										
Square Feet	80,664	80,664	80,664	80,664	80,664	80,664	80,664	80,664	80,664	80,664
Capacity (students)	728	728	707	711	711	707	707	655	395	395
Enrollment	636	647	625	591	600	608	586	532	795	494
Fields Elementary (2016)										
Square Feet	-	-	108,450	108,450	108,450	108,450	108,450	105,700	105,700	105,700
Capacity (students)	-	-	830	830	777	777	838	806	826	826
Enrollment	-	-	740	740	838	853	835	820	619	832
Fisher Elementary (2006)										
Square Feet	96,562	96,562	96,562	96,562	96,562	96,562	96,562	96,562	96,562	96,562
Capacity (students)	830	830	809	830	777	777	753	720	740	740
Enrollment	824	852	870	842	774	699	701	681	734	547
Forester Elementary (2008)										
Square Feet	99,503	99,503	99,503	99,503	99,503	99,503	99,503	99,503	99,503	99,503
Capacity (students)	863	863	867	830	818	809	788	778	774	774
Enrollment	946	975	979	975	922	861	873	809	768	718
Franklin Elementary (2013)										
Square Feet	96,941	96,941	100,564	100,564	100,564	100,564	100,564	96,941	96,941	96,941
Capacity (students)	715	715	695	715	715	703	723	695	715	715
Enrollment	466	551	609	730	792	768	801	808	441	758

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Galm Elementary (1987)										
Square Feet	79,123	79,123	79,123	79,123	79,123	79,123	79,123	79,123	79,123	79,123
Capacity (students)	748	748	748	748	748	736	748	728	707	707
Enrollment	686	689	684	662	610	568	533	493	437	419
John Glenn Elementary (1962)										
Square Feet	85,854	85,854	85,854	92,292	91,926	91,926	91,926	91,926	91,926	91,926
Capacity (students)	706	706	685	706	747	624	588	539	539	539
Enrollment	677	674	629	609	579	544	542	484	459	469
Glenoaks Elementary (1961)										
Square Feet	62,441	62,441	62,441	62,441	73,341	74,431	74,431	73,341	73,341	73,341
Capacity (students)	521	521	521	541	521	500	444	382	374	374
Enrollment	594	653	681	672	619	684	512	527	538	540
Hatchett Elementary (2004)										
Square Feet	101,355	101,355	101,355	101,355	101,355	101,355	101,355	101,355	101,355	101,355
Capacity (students)	776	776	788	780	785	777	736	704	691	691
Enrollment	789	808	823	798	768	746	716	615	569	632
Helotes Elementary (1939)										
Square Feet	56,388	56,388	64,870	64,870	64,870	64,870	64,870	64,870	64,870	64,870
Capacity (students)	433	433	433	420	420	399	441	420	420	420
Enrollment	368	376	374	401	408	424	404	377	349	341
Henderson Elementary (2010)										
Square Feet	100,377	100,377	100,377	100,377	100,377	100,377	100,377	100,377	100,377	100,377
Capacity (students)	885	885	885	896	885	885	885	863	859	859
Enrollment	594	637	776	817	530	537	617	697	829	1,029
Hoffman Elementary (2009)										
Square Feet	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,660	104,660	104,660
Capacity (students)	839	839	859	798	818	818	818	818	806	806
Enrollment	749	871	995	945	999	974	980	822	801	859
Howsman Elementary (1969)										
Square Feet	61,340	61,340	61,340	61,340	61,340	61,340	61,340	61,340	61,340	61,340
Capacity (students)	604	604	604	604	588	588	588	568	576	576
Enrollment	718	727	735	747	716	696	741	692	701	666
Mary Hull Elementary (1963)										
Square Feet	75,750	75,750	75,750	75,750	75,750	75,750	75,750	87,434	87,434	87,434
Capacity (students)	644	644	633	633	633	633	629	547	526	526
Enrollment	674	647	624	610	545	488	531	414	427	434
Kallison Elementary (2017)										
Square Feet	-	-	-	102,699	102,699	102,699	102,699	102,699	102,699	102,699
Capacity (students)	-	-	-	864	864	851	830	786	807	807
Enrollment	-	-	-	585	585	825	1,106	1,190	1,075	1,186
Knowlton Elementary (1985)										
Square Feet	76,977	76,977	76,977	77,409	77,409	77,409	77,409	77,409	77,409	77,409
Capacity (students)	801	801	788	801	747	735	747	724	712	712
Enrollment	733	695	679	656	669	612	603	645	638	650
Krueger Elementary (2005)										
Square Feet	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800	100,800
Capacity (students)	810	810	810	818	818	818	818	786	818	818
Enrollment	1,057	1,072	1,055	821	745	714	693	611	554	505
Kuentz Elementary (2009)										
Square Feet	103,483	103,483	104,625	104,625	104,625	104,625	104,625	104,625	104,625	104,625
Capacity (students)	807	807	807	807	807	807	807	786	786	786
Enrollment	801	777	765	743	707	655	616	580	540	502
Langley Elementary (2009)										
Square Feet	101,572	101,572	101,572	101,572	101,572	101,572	101,572	101,572	101,572	101,572
Capacity (students)	871	871	871	859	859	859	830	809	818	818
Enrollment	676	755	486	438	457	444	483	569	598	635
Leon Springs Elementary (1991)										
Square Feet	69,698	69,698	69,698	69,698	69,698	69,698	69,698	69,698	69,698	69,698
Capacity (students)	585	585	585	585	585	585	585	564	585	585
Enrollment	571	391	395	466	487	526	514	477	446	399

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Leon Valley Elementary (1980)										
Square Feet	76,602	76,602	76,602	76,602	76,602	76,602	76,602	76,602	76,602	76,602
Capacity (students)	727	727	714	727	715	715	712	691	679	679
Enrollment	701	643	617	636	585	589	556	514	523	568
Lewis Elementary (2001)										
Square Feet	97,994	97,994	97,994	97,994	97,994	97,994	97,994	97,994	97,994	97,994
Capacity (students)	806	806	806	806	806	806	806	774	766	766
Enrollment	784	770	750	723	685	672	621	559	497	510
Lieck Elementary (2011)										
Square Feet	105,340	105,340	105,745	105,745	105,745	105,745	105,745	105,745	105,745	105,745
Capacity (students)	851	851	831	835	835	831	818	810	798	798
Enrollment	622	682	681	711	732	676	659	641	606	626
Linton Elementary (1980)										
Square Feet	76,261	76,261	76,261	76,261	76,261	76,261	76,261	76,261	76,261	76,261
Capacity (students)	665	665	706	695	695	653	629	588	547	547
Enrollment	554	616	592	550	541	481	514	428	472	438
Locke Hill Elementary (1975)										
Square Feet	74,990	74,990	74,990	74,990	74,990	74,990	74,990	74,990	74,990	74,990
Capacity (students)	650	650	661	663	650	674	650	617	609	609
Enrollment	674	651	677	647	627	627	625	542	493	484
Los Reyes Elementary (2012)										
Square Feet	105,616	105,616	105,616	105,616	105,616	105,616	105,616	105,616	105,616	105,616
Capacity (students)	839	839	851	839	839	839	839	818	839	839
Enrollment	412	443	498	521	579	570	582	569	561	502
Martin Elementary (2010)										
Square Feet	91,729	91,729	91,729	91,729	91,729	91,729	91,729	91,729	91,729	91,729
Capacity (students)	665	665	685	685	685	653	642	642	663	663
Enrollment	822	798	781	722	722	663	611	550	520	526
May Elementary (1997)										
Square Feet	80,931	80,931	80,931	80,931	80,931	80,931	80,931	80,931	80,931	80,931
Capacity (students)	679	679	679	683	670	687	645	625	592	592
Enrollment	686	536	580	606	554	508	507	429	415	416
McAndrew Elementary (2013)										
Square Feet	90,285	90,285	90,285	90,285	90,285	90,285	90,285	90,285	90,285	90,285
Capacity (students)	680	680	680	680	680	680	680	659	433	433
Enrollment	234	248	278	295	327	338	344	299	300	292
McDermott Elementary (1992)										
Square Feet	86,610	86,610	86,610	86,610	86,610	86,610	86,610	86,610	86,610	86,610
Capacity (students)	826	826	826	847	826	785	877	818	877	877
Enrollment	733	804	826	801	669	673	830	728	701	689
Mead Elementary (2006)										
Square Feet	104,902	104,902	104,902	104,902	104,902	104,902	104,902	104,902	104,902	104,902
Capacity (students)	776	776	764	767	772	752	740	753	712	712
Enrollment	820	811	852	797	738	702	814	633	614	809
Meadow Village Elementary (1967)										
Square Feet	78,464	78,464	80,236	80,236	80,236	80,236	80,236	80,263	80,263	80,263
Capacity (students)	657	657	657	657	625	604	593	560	568	568
Enrollment	672	636	615	538	531	513	449	419	408	437
Michael Elementary (1999)										
Square Feet	93,634	93,634	94,222	94,222	94,222	94,222	94,222	94,222	94,222	94,222
Capacity (students)	842	842	814	814	818	818	794	774	774	774
Enrollment	825	827	854	763	745	689	699	630	561	553
Mireles Elementary (2011)										
Square Feet	102,680	102,680	102,680	102,680	102,680	102,680	102,680	102,680	102,680	102,680
Capacity (students)	823	823	851	810	810	810	809	776	804	804
Enrollment	862	976	1,113	889	931	960	952	930	914	921
Mora Elementary (2018)										
Square Feet	-	-	-	-	101,162	101,162	101,162	101,162	101,162	101,162
Capacity (students)	-	-	-	-	851	798	851	831	666	666
Enrollment	-	-	-	-	473	473	952	484	496	563

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Murnin Elementary (2006)										
Square Feet	110,500	110,500	110,500	110,500	110,500	110,500	110,500	110,500	110,500	110,500
Capacity (students)	818	818	839	822	802	798	764	753	774	774
Enrollment	910	892	886	896	871	884	813	743	730	745
Myers Elementary (1997)										
Square Feet	80,981	80,981	80,951	80,951	80,951	80,951	80,951	80,951	80,951	80,951
Capacity (students)	677	677	665	652	663	652	663	621	609	609
Enrollment	712	721	723	660	680	669	681	578	514	497
Nichols Elementary (2002)										
Square Feet	84,263	84,263	84,263	84,263	84,263	84,263	84,263	84,263	84,263	84,263
Capacity (students)	655	655	655	655	655	655	604	584	617	617
Enrollment	562	501	470	462	464	452	559	455	392	372
Northwest Crossing Elementary (1982)										
Square Feet	80,414	80,414	80,414	80,414	80,414	80,926	80,926	80,414	80,414	80,414
Capacity (students)	756	756	747	736	736	715	737	593	568	568
Enrollment	616	618	619	586	538	524	450	391	418	392
Oak Hills Terrace Elementary (1969)										
Square Feet	70,220	70,220	70,220	70,220	70,220	70,220	70,220	70,220	70,220	70,220
Capacity (students)	550	550	550	554	579	579	547	526	506	506
Enrollment	614	575	620	635	652	623	571	522	463	421
Ott Elementary (2004)										
Square Feet	99,350	99,350	99,350	99,350	99,350	99,350	99,350	99,350	99,350	99,350
Capacity (students)	839	839	818	822	822	822	839	786	798	798
Enrollment	818	753	754	721	692	703	667	623	544	556
Passmore Elementary (1970)										
Square Feet	79,714	79,714	79,714	79,714	79,714	79,714	79,714	79,714	79,714	79,714
Capacity (students)	698	698	644	633	612	612	621	477	539	539
Enrollment	573	580	555	550	551	531	493	438	398	374
Powell Elementary (1962)										
Square Feet	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476	64,476
Capacity (students)	509	509	489	489	509	468	518	498	485	485
Enrollment	522	539	539	475	487	475	457	432	405	388
Raba Elementary (2000)										
Square Feet	92,530	92,530	92,841	92,841	92,841	92,841	92,841	92,841	92,841	92,841
Capacity (students)	756	756	756	756	736	736	736	704	691	691
Enrollment	727	758	698	730	765	740	707	630	598	574
Rhodes Elementary (2002)										
Square Feet	84,993	84,993	84,993	84,993	84,993	84,993	84,993	84,993	84,993	84,993
Capacity (students)	666	666	666	637	633	633	560	526	547	547
Enrollment	634	638	642	665	599	546	579	504	513	502
Scarborough Elementary (2008)										
Square Feet	105,021	105,021	105,021	105,021	105,021	105,021	105,021	105,021	105,021	105,021
Capacity (students)	830	830	809	822	802	818	817	776	793	793
Enrollment	677	762	915	807	895	998	997	853	771	869
Scobee Elementary (1987)										
Square Feet	86,262	86,262	86,262	86,262	86,262	86,262	86,262	86,262	86,262	86,262
Capacity (students)	798	798	798	798	798	798	798	715	671	671
Enrollment	546	587	572	593	564	521	534	502	494	498
Steubing Elementary (1997)										
Square Feet	80,981	80,981	80,981	80,981	80,981	80,981	80,981	80,981	80,981	80,981
Capacity (students)	617	617	637	616	616	616	604	584	547	547
Enrollment	530	513	498	505	509	471	472	455	460	455
Thornton Elementary (1989)										
Square Feet	80,990	80,990	80,990	80,990	80,990	80,990	80,990	80,990	80,990	80,990
Capacity (students)	798	798	798	788	756	756	732	712	712	712
Enrollment	690	690	687	630	592	603	573	514	506	533
Timberwilde Elementary (1980)										
Square Feet	80,042	80,042	80,042	80,702	80,702	80,702	80,702	80,702	80,702	80,702
Capacity (students)	850	850	839	830	809	788	774	753	753	753
Enrollment	770	775	714	695	630	593	609	521	520	507

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Tomlinson Elementary (2021)										
Square Feet	80,042	80,042	80,042	80,702	80,702	80,702	80,702	80,702	101,485	101,485
Capacity (students)	850	850	839	830	809	788	774	753	830	830
Enrollment	770	775	714	695	630	593	609	521	534	735
Valley-Hi Elementary (1963)										
Square Feet	47,331	47,331	47,331	47,331	47,331	47,331	47,331	47,331	47,331	47,331
Capacity (students)	221	221	221	221	221	208	197	209	222	222
Enrollment	439	424	399	413	408	389	376	349	314	309
Villarreal Elementary (1968)										
Square Feet	76,059	76,059	80,574	80,574	80,574	80,574	80,574	80,574	80,574	80,574
Capacity (students)	760	760	760	760	760	709	704	704	704	704
Enrollment	790	789	748	739	710	681	704	608	599	607
Wanke Elementary (2006)										
Square Feet	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543
Capacity (students)	839	839	839	839	839	839	839	818	815	815
Enrollment	817	848	824	831	784	723	740	669	643	646
Ward Elementary (2003)										
Square Feet	99,274	99,274	105,550	105,550	105,550	105,550	105,550	105,550	105,550	105,550
Capacity (students)	831	831	839	839	839	839	858	818	798	798
Enrollment	945	897	877	857	859	838	857	757	747	765
Wernli Elementary (2020)										
Square Feet	-	-	-	-	-	-	102,842	102,842	102,842	102,842
Capacity (students)	-	-	-	-	-	-	839	839	839	839
Enrollment	-	-	-	-	-	-	490	490	654	760
Westwood Terrace Elementary (1961)										
Square Feet	76,034	76,034	76,034	76,034	76,034	76,034	76,034	76,034	82,832	82,832
Capacity (students)	624	624	624	624	592	892	580	333	621	621
Enrollment	655	615	591	543	552	503	509	462	405	436
Bernal Middle School (2014)										
Square Feet	196,800	196,800	196,800	196,800	196,800	196,800	196,800	196,800	196,800	196,800
Capacity (students)	1,285	1,285	1,265	1,247	1,225	1,204	1,206	1,148	1,178	1,178
Enrollment	618	618	727	828	894	1,010	1,117	1,247	1,344	1,470
Briscoe Middle School (2010)										
Square Feet	190,175	190,175	190,175	190,175	190,175	190,175	190,175	190,175	190,175	190,175
Capacity (students)	1,334	1,334	1,341	1,355	1,351	1,326	1,330	1,275	1,283	1,283
Enrollment	1,264	812	903	1,095	1,212	1,390	1,448	1,581	1,326	1,363
Connally Middle School (1998)										
Square Feet	165,332	165,332	165,332	165,332	165,332	165,332	165,332	165,332	165,332	165,332
Capacity (students)	1,159	1,159	1,162	1,142	1,158	1,131	1,140	1,086	1,105	1,105
Enrollment	1,070	1,047	1,023	981	949	954	933	862	804	745
Folks Middle School (2013)										
Square Feet	199,594	199,594	199,594	199,594	199,594	199,594	199,594	199,594	199,594	199,594
Capacity (students)	1,521	1,521	1,504	1,476	1,491	1,479	1,449	1,393	1,419	1,419
Enrollment	561	697	814	1,000	1,210	1,503	1,772	1,783	1,308	1,382
Garcia Middle School (2009)										
Square Feet	192,725	192,725	192,725	192,725	192,725	192,725	192,725	192,725	192,725	192,725
Capacity (students)	1,483	1,483	1,462	1,460	1,464	1,452	1,422	1,377	1,403	1,403
Enrollment	1,474	1,481	1,513	1,473	1,470	1,489	1,578	1,540	1,494	1,424
Hobby/Hobby Magnet Middle School (1972)										
Square Feet	129,574	129,574	141,857	141,857	141,857	141,857	141,857	141,857	141,857	141,857
Capacity (students)	1,133	1,133	1,162	1,127	1,143	1,134	1,148	1,110	812	812
Enrollment	1,008	992	1,011	1,035	1,037	935	935	921	849	837
Jefferson Middle School (2007)										
Square Feet	186,595	186,595	186,595	186,595	186,595	186,595	186,595	186,595	186,595	186,595
Capacity (students)	1,369	1,369	1,413	1,372	1,368	1,357	1,374	1,318	1,355	1,355
Enrollment	1,493	1,462	1,463	1,499	1,507	1,482	1,451	1,434	1,266	1,114
Jones/Jones Magnet Middle School (1993)										
Square Feet	171,522	171,522	171,522	171,522	171,522	171,522	171,522	171,522	177,334	177,334
Capacity (students)	1,365	1,365	1,326	1,303	1,279	1,352	1,259	744	1,060	1,060
Enrollment	1,181	1,202	1,215	1,118	1,071	1,011	968	1,071	1,096	1,106

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Jordan Middle School (1990)										
Square Feet	163,947	163,947	163,947	163,947	163,947	163,947	163,947	163,947	163,947	163,947
Capacity (students)	1,447	1,447	1,408	1,468	1,456	1,173	1,164	1,352	1,352	1,352
Enrollment	1,364	1,351	1,325	1,327	1,300	1,259	1,258	1,238	1,099	1,033
Luna Middle School (2004)										
Square Feet	188,152	188,152	204,293	204,293	204,293	204,293	204,293	204,293	204,293	204,293
Capacity (students)	1,352	1,352	1,358	1,511	1,514	1,483	1,453	1,103	1,418	1,418
Enrollment	1,216	1,230	1,247	1,295	1,355	1,442	1,444	1,417	1,233	1,231
Neff Middle School (1961)										
Square Feet	120,131	120,131	120,131	120,131	120,131	120,131	120,131	142,465	142,465	142,465
Capacity (students)	1,233	1,233	890	1,139	1,136	1,054	1,096	891	963	963
Enrollment	1,202	1,200	1,200	1,217	1,166	1,071	1,072	1,028	959	924
Pease Middle School (1974)										
Square Feet	143,740	143,740	152,386	152,386	155,422	155,422	155,422	155,422	155,422	155,422
Capacity (students)	1,245	1,245	1,265	1,224	1,220	1,065	1,179	1,106	1,125	1,125
Enrollment	1,165	1,140	1,117	1,163	1,099	1,122	1,091	1,052	883	832
Rawlinson Middle School (2003)										
Square Feet	175,818	175,818	175,818	175,818	175,818	175,818	175,818	175,818	175,818	175,818
Capacity (students)	1,304	1,304	1,334	1,298	1,294	1,284	1,270	1,211	1,234	1,234
Enrollment	1,134	1,153	1,152	1,202	1,283	1,354	1,327	1,319	1,250	1,242
Rayburn Middle School (1962)										
Square Feet	176,641	176,641	173,001	173,001	173,001	173,001	173,001	173,001	173,001	173,001
Capacity (students)	1,180	1,180	1,162	1,216	1,155	836	1,009	952	948	948
Enrollment	992	979	974	924	934	975	908	857	830	724
Ross Middle School (1966)										
Square Feet	139,949	139,949	139,949	139,949	139,949	139,949	139,949	139,949	139,949	139,949
Capacity (students)	1,146	1,146	1,157	1,140	1,137	1,199	1,190	1,125	1,106	1,106
Enrollment	1,120	1,107	1,152	1,125	1,161	1,166	1,186	1,180	1,037	947
Rudder Middle School (1982)										
Square Feet	119,263	119,263	130,288	130,288	130,288	130,288	130,288	130,288	130,288	130,288
Capacity (students)	950	950	854	943	939	955	997	925	925	925
Enrollment	1,008	1,045	1,048	1,051	971	962	1,005	984	937	984
Stevenson Middle School (1975)										
Square Feet	172,619	172,619	172,619	172,619	172,619	172,619	172,619	172,619	172,619	172,619
Capacity (students)	1,563	1,563	1,538	1,511	1,506	1,468	1,479	1,419	1,438	1,438
Enrollment	1,401	1,364	1,411	1,321	1,328	1,237	1,253	1,216	1,107	1,002
Stinson Middle School (1991)										
Square Feet	159,330	159,330	159,330	159,330	166,697	166,697	166,697	166,697	166,697	166,697
Capacity (students)	1,465	1,465	1,425	1,371	1,387	1,184	1,301	1,238	1,264	1,264
Enrollment	1,183	1,118	1,132	1,173	1,166	1,146	1,141	1,153	1,100	1,066
Straus Middle School (2021)										
Square Feet	-	-	-	-	-	-	-	-	179,125	179,125
Capacity (students)	-	-	-	-	-	-	-	-	1,177	1,177
Enrollment	-	-	-	-	-	-	-	-	963	1,104
Vale Middle School (2008)										
Square Feet	190,915	190,915	190,915	190,915	190,915	190,915	190,915	190,915	190,915	190,915
Capacity (students)	1,494	1,494	1,478	1,468	1,448	1,437	1,426	1,359	1,385	1,385
Enrollment	1,402	1,351	1,320	1,317	1,323	1,350	1,337	1,243	1,119	1,028
Zachry/Zachry Magnet Middle School (1985)										
Square Feet	164,788	164,788	164,788	164,788	164,788	164,788	164,788	164,788	164,788	164,788
Capacity (students)	1,306	1,306	1,349	1,310	1,259	1,200	1,141	1,095	805	805
Enrollment	1,018	1,079	1,028	1,007	945	930	956	886	970	965
Brandeis High School (2008)										
Square Feet	429,667	429,667	429,667	429,667	429,667	429,667	429,667	429,667	429,667	429,667
Capacity (students)	2,696	2,696	2,683	2,655	2,695	2,695	2,738	2,738	2,711	2,711
Enrollment	2,564	2,602	2,725	2,716	2,707	2,788	2,784	2,864	2,866	2,778
Brennan High School (2010)										
Square Feet	458,501	458,501	458,501	458,501	458,501	458,501	458,501	424,505	424,505	424,505
Capacity (students)	2,840	2,840	2,770	2,762	2,762	2,770	2,822	2,822	2,794	2,794
Enrollment	2,238	2,456	2,702	2,918	2,644	2,613	2,716	2,769	3,051	3,140

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Clark High School (1977)										
Square Feet	372,667	372,667	372,667	372,667	373,900	373,900	373,900	373,900	373,900	373,900
Capacity (students)	2,869	2,869	2,858	2,528	2,528	2,850	2,854	2,854	2,838	2,838
Enrollment	2,836	2,830	2,901	2,883	2,764	2,855	2,883	2,866	2,875	2,846
Harlan High School (2017)										
Square Feet	-	-	-	486,686	486,686	486,686	486,686	486,686	486,686	486,686
Capacity (students)	-	-	-	2,818	2,818	2,770	2,869	2,869	2,838	2,838
Enrollment	-	-	-	1,449	1,449	2,303	2,781	3,171	3,624	2,535
Health Careers High School (1986)										
Square Feet	105,985	105,985	105,985	105,985	105,985	105,985	105,985	124,564	124,564	124,564
Capacity (students)	852	852	856	853	853	853	839	839	1,034	1,034
Enrollment	869	855	845	852	845	867	850	912	915	904
Holmes/Business Careers High School (1964)										
Square Feet	357,017	357,017	355,962	355,962	394,004	394,004	394,004	394,004	394,004	394,004
Capacity (students)	2,720	2,720	2,703	2,703	2,179	2,179	2,866	2,866	2,818	2,818
Enrollment	2,757	2,828	2,913	2,959	2,887	2,847	2,711	2,612	2,593	2,584
Jay/Jay Science & Engineering HS (1967)										
Square Feet	348,080	348,080	348,080	348,080	348,080	348,080	348,080	348,080	348,080	348,080
Capacity (students)	2,937	2,937	2,937	2,929	2,933	2,909	2,949	2,949	2,941	2,941
Enrollment	2,897	2,938	3,031	3,070	3,035	2,907	2,811	2,630	2,529	2,275
Marshall/Marshall Law High School (1950)										
Square Feet	332,206	332,206	332,206	332,206	333,393	333,393	333,393	403,091	403,091	403,091
Capacity (students)	2,704	2,704	2,723	2,758	2,798	2,774	2,679	2,679	3,032	3,032
Enrollment	2,592	2,711	2,692	2,616	2,618	2,531	2,562	2,633	2,648	2,671
O'Connor High School (1998)										
Square Feet	382,300	382,300	391,698	391,698	391,698	391,698	391,698	391,698	391,698	391,698
Capacity (students)	2,792	2,792	2,762	2,782	2,782	2,782	2,826	2,826	2,810	2,810
Enrollment	3,031	3,095	3,158	3,298	3,337	3,274	3,258	3,126	3,043	2,803
Sotomayor High School (2022)										
Square Feet	-	-	-	-	-	-	-	-	-	432,477
Capacity (students)	-	-	-	-	-	-	-	-	-	2,800
Enrollment	-	-	-	-	-	-	-	-	-	1,665
Stevens/CAST Teach High School (2005)										
Square Feet	413,655	413,655	413,655	413,655	413,655	413,655	413,655	418,128	418,128	423,588
Capacity (students)	2,752	2,752	2,747	2,762	2,838	2,838	2,909	2,909	2,869	2,869
Enrollment	2,907	2,903	2,904	2,880	2,924	2,856	2,811	2,839	2,778	2,814
Taft/Comm Arts High School (1985)										
Square Feet	372,275	372,275	372,275	372,275	372,275	372,275	372,275	390,333	390,333	390,333
Capacity (students)	2,871	2,871	2,853	2,844	2,844	2,844	2,844	2,844	2,875	2,875
Enrollment	2,786	2,932	3,101	3,220	2,636	2,471	2,536	2,621	2,671	2,725
Warren/Construction Careers HS (2002)										
Square Feet	400,898	400,898	400,898	400,898	400,898	400,898	400,898	400,898	400,898	400,898
Capacity (students)	2,816	2,816	2,806	2,798	2,798	2,798	2,838	2,838	2,802	2,802
Enrollment	3,043	3,074	3,095	3,024	3,094	3,092	3,021	2,943	2,832	2,682
Other Facilities										
Block Aquatics Ctr @ Hardin (1976)										
Square Feet	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400
Central Office (1964)										
Square Feet	56,821	56,821	55,778	55,778	55,778	55,778	55,778	55,778	55,778	55,778
Child Nutrition Warehouse (1983)										
Square Feet	55,500	55,500	55,500	55,500	55,500	55,500	55,500	55,500	55,500	55,500
Child Nutrition Warehouse @ NW Parkway (2015)										
Square Feet	-	85,768	85,768	85,768	85,768	85,768	85,768	85,768	85,768	85,768
Grissom Annex (1999)										
Square Feet	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575
Grissom- Police (1990)										
Square Feet	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200
Human Resources (2001)										
Square Feet	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883
Maintenance (1983)										
Square Feet	35,934	35,934	35,934	35,934	35,934	35,934	35,934	35,934	35,934	35,934

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Maintenance-North (2008)										
Square Feet	10,603	10,603	10,603	10,603	4,917	4,917	4,917	4,917	4,917	4,917
Natatorium @ Farris (2006)										
Square Feet	51,410	51,410	51,410	51,410	51,410	51,410	51,410	51,410	51,410	51,410
Northside Alternative MS-North (1997)										
Square Feet	20,825	20,825	20,825	20,825	20,825	20,825	20,825	20,825	20,825	20,825
Family Engagement Center (1996)										
Square Feet	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936
Northside Alternative HS (1982)										
Square Feet	10,050	10,050	12,587	12,587	12,587	12,587	12,587	12,587	12,587	12,587
N. Activities Center (1986)										
Square Feet	27,437	27,437	27,437	43,107	43,107	43,107	43,107	43,107	43,107	43,107
N. Children's Center										
Square Feet	19,216	19,216	19,216	19,216	19,305	19,305	19,305	19,305	19,305	19,305
N. Learning Center (1987)										
Square Feet	43,273	43,273	43,273	43,273	43,273	43,273	43,273	43,273	43,273	43,273
Northside Sports Gym (2017)										
Square Feet	-	-	-	90,897	90,897	90,897	90,897	90,897	90,897	90,897
Northside Swim Center (2013)										
Square Feet	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824
Northside Tennis Center (2013)										
Square Feet	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540
O'Connor HS Agriculture Center (1998)										
Square Feet	79,862	79,862	79,862	79,862	79,862	79,862	79,862	79,862	79,862	79,862
Holmgreen Center (1987)										
Square Feet	43,695	43,695	43,695	43,695	43,695	43,695	43,695	43,695	43,695	43,695
Reddix Center (NVT, NHP) (1993)										
Square Feet	68,012	68,012	68,012	68,012	68,012	68,012	68,012	68,012	68,012	68,012
Smith Technology Center (2012)										
Square Feet	39,075	39,075	39,075	39,075	39,075	39,075	39,075	39,075	39,075	39,075
Teicher Student Services (2003)										
Square Feet	34,407	34,407	34,407	34,407	34,407	34,407	34,407	34,407	34,407	34,407
Northside Support Services Ctr. (2003)										
Square Feet	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Paul Taylor Field House @ Hardin (1972)										
Square Feet	28,626	28,626	28,626	28,626	28,626	28,626	28,626	28,626	28,626	28,626
AnneMarie Tennis/ Soccer Ctr. @ Hardin (2001)										
Square Feet	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841
Testing Warehouse @ Grissom (2003)										
Square Feet	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Transportation- North (2004)										
Square Feet	19,330	19,330	19,330	19,330	19,330	19,330	19,330	19,330	19,330	19,330
Transportation- South (1975)										
Square Feet	15,105	15,105	15,105	15,105	15,105	15,105	15,105	15,105	15,105	15,105
Transportation- Culebra (2002)										
Square Feet	14,922	14,922	15,052	15,052	15,052	15,052	15,052	15,052	15,052	15,052
Transportation- McClung (2012)										
Square Feet	26,427	26,427	26,427	26,427	26,427	26,427	26,427	26,427	26,427	26,427
Transportation- Rhodes (1991)										
Square Feet	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598
Stadium @ Farris (2003)										
Square Feet	22,654	22,654	22,654	22,654	22,654	22,654	22,654	22,654	22,654	22,654
Stadium @ Hardin (1968)										
Square Feet	26,255	26,255	26,255	26,255	26,255	26,255	26,255	26,255	26,255	26,255

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

Full - Time Equivalents (FTEs)
Staff Information
Last Ten Years

(UNAUDITED)

Year Ended 08/31	Teachers	Professional Support	Campus Administration	Central Administration	Educational Aides	Auxiliary Staff	Total FTEs
2014	6,462.00	1,398.00	282.00	34.00	1,085.00	3,574.00	12,835.00
2015	6,714.70	1,355.40	289.00	33.00	1,103.10	3,716.50	13,211.70
2016	6,813.80	1,413.50	290.00	35.00	1,110.80	3,738.60	13,401.70
2017	6,903.20	1,457.40	294.80	41.00	1,077.90	3,650.70	13,425.00
2018	6,937.60	1,514.80	296.00	44.00	1,078.40	3,951.00	13,821.80
2019	6,962.30	1,520.80	301.00	43.00	1,086.40	3,934.00	13,847.50
2020	7,001.90	1,568.60	293.90	40.00	1,125.90	3,615.00	13,645.30
2021	6,844.90	1,608.70	299.80	39.50	1,092.70	3,440.70	13,326.30
2022	6,792.20	1,699.30	281.50	39.00	1,064.30	3,170.10	13,046.40
2023	6,870.90	1,747.90	274.10	35.00	1,098.50	3,165.10	13,191.50

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**FEDERAL AWARDS
SECTION**

**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 Board of Trustees
Northside Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northside Independent School District (the "District"), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 23, 2024.

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) as a basis for designing 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 that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

To the Board of Trustees
Northside Independent School District

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*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Austin, Texas
January 23, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Northside Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Northside Independent School District's (the "District") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District's 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 programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal 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*); and 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). Our responsibilities under those standards and the Uniform Guidance 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 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 programs.

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*, and the Uniform Guidance 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 program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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, 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 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, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 may exist that were not identified.

To the Board of Trustees
Northside Independent School District

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. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Austin, Texas
January 23, 2024

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2023

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) ?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
U.S. Department of Education	
<i>ESEA Title I Part A-Improving Basic Programs</i>	84.010A
<i>Educator Assessments</i>	84.367A
<i>Title II, Part A - Teacher and Principal Training</i>	84.367A
<i>COVID-19: ARP ESSER - Homeless I Children and Youth (ARP-HCY)</i>	84.425W
<i>COVID-19: ARP ESSER - Homeless II Children and Youth (ARP-HCY)</i>	84.425W
<i>COVID-19: Elementary and Secondary School Emergency Relief Fund (ESSER I)</i>	84.425D
<i>COVID-19: CRRSA Elementary and Secondary School Emergency Relief (ESSER II)</i>	84.425D
<i>COVID-19: ARP Elementary and Secondary School Emergency Relief (ESSER III)</i>	84.425U
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$3,000,000
Auditee qualified as low risk auditee?	Yes

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2023

II. Financial Statement Findings

None Reported

III. Federal Award Findings and Questioned Costs

None Reported

NORTHSIDE INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended August 31, 2023

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None Reported

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended August 31, 2023

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Grantor's Number	(3) Federal Expenditures
United States Department of Education:			
Direct Program:			
Impact Aid-P.L. 81-874	84.041	S041B-2019-5058	702,419
Total Direct Program			<u>702,419</u>
Passed Through Education Service Center:			
Adult Education - Family Literacy Continuation ABE Federal	84.002A	220472203	17,641
Adult Education - Family Literacy Continuation ABE Federal	84.002A	220472308	635,799
Adult Education - English Literacy & Civics Ed Sec 231	84.002A	220402204	10,088
Adult Education - English Literacy & Civics Ed Sec 231	84.002A	220402305	105,164
Adult Education - Family Literacy Continuation ITE	84.002A	220472111	1,320
Adult Education - Family Literacy Continuation ITE	84.002A	220472309	60,802
Total Passed Through Education Service Center Region 20			<u>830,814</u>
Passed Through Restore Education:			
Adult Education - Family Literacy Continuation ITE	84.002A		4,678
Adult Education - English Literacy & Civics Ed Sec 231	84.002A		16,460
Adult Education - Family Literacy Continuation ABE Federal	84.002A		109,480
Total Passed Through Restore Education			<u>130,618</u>
Passed Through Texas Education Agency:			
Special Education Cluster (IDEA):			
IDEA - Part B, Formula	84.027A	226600010159156600	455,452
IDEA - Part B, Formula	84.027A	236600010159156000	14,915,559
IDEA - Part B, Discretionary (Deaf)	84.027A	226600110159156673	1,706
IDEA - Part B, Discretionary (Deaf)	84.027A	236600110159156000	85,187
IDEA - Part B, Formula - American Rescue Plan Act (ARP)	84.027X	225350010159155350	16,965
IDEA - Part B, Formula - American Rescue Plan Act (ARP)	84.027X	225350020159155350	3,119,706
Total Assistance Listing Number 84.027			<u>18,594,575</u>
IDEA - Part B, Preschool	84.173A	226610010159156610	(30,224)
IDEA - Part B, Preschool	84.173A	236610010159156000	244,960
IDEA - Part B, Preschool - American Rescue Plan Act (ARP)	84.173X	225360010159155360	5,148
IDEA - Part B, Preschool - American Rescue Plan Act (ARP)	84.173X	225360020159155360	135,492
Total Assistance Listing Number 84.173			<u>355,376</u>
Total Special Education Cluster (IDEA)			<u>18,949,951</u>
Career and Technical Education - Basic Grant	84.048A	22420006015915	(1,835)
Career and Technical Education - Basic Grant	84.048A	23420006015915	1,114,267
Career and Technical Education - Basic Grant	84.048A	24420006015915	6,554
Total Assistance Listing Number 84.048			<u>1,118,986</u>
Title I, Part A - Improving Basic Programs	84.010A	22610101015915	671,361
Title I, Part A - Improving Basic Programs	84.010A	23610101015915	22,896,892
Title I, Part A - Improving Basic Programs	84.010A	24610101015915	79,845
Title I, Part A - Improving Basic Programs	84.010A	19610101015915	(28)
Total Assistance Listing Number 84.010			<u>23,648,070</u>
Title II, Part A - Teacher and Principal Training	84.367A	22694501015915	65,395
Title II, Part A - Teacher and Principal Training	84.367A	23694501015915	3,834,407
Title II, Part A - Teacher and Principal Training	84.367A	24694501015915	570
Educator Assessments	84.367A	69452171	802
Total Assistance Listing Number 84.367			<u>3,901,174</u>
Title III Part A - English Language Acquisition and Language Enhancement	84.365A	22671001015915	34,049
Title III Part A - English Language Acquisition and Language Enhancement	84.365A	23671001015915	879,545
Total Assistance Listing Number 84.365			<u>913,594</u>

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -Continued
Year Ended August 31, 2023

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Grantor's Number	(3) Federal Expenditures
Title IV, Part A, Subpart 1, Student Support and Academic Enrichment	84.424A	22680101015915	48,489
Title IV, Part A, Subpart 1, Student Support and Academic Enrichment	84.424A	23680101015915	2,547,141
Title IV, Part A, Subpart 1, Student Support and Academic Enrichment	84.424A	24680101015915	48
Total Assistance Listing Number 84.424			2,595,678
21st Century Community Learning Centers	84.287C	236950307110033	1,443,248
21st Century Community Learning Centers	84.287C	246950307110033	792
Total Assistance Listing Number 84.287			1,444,040
COVID-19: ARP ESSER - Homeless I Children and Youth (ARP-HCY)	84.425W	215330017110061	68,355
COVID-19: ARP ESSER - Homeless II Children and Youth (ARP-HCY)	84.425W	21533002015915	75,360
COVID-19: Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	20521001015915	65,603
COVID-19: CRRSA Elementary and Secondary School Emergency Relief (ESSER II)	84.425D	21521001015915	38,493,356
COVID-19: ARP Elementary and Secondary School Emergency Relief (ESSER III)	84.425U	21528001015915	39,599,022
Total Assistance Listing Number 84.425			78,301,696
McKinney Vento Homeless Assist Act Title VII-Education for Homeless Children & Youth	84.196A	234600057110052	119,268
Summer School LEP	84.369A	69552202	45,855
Total Passed Through Texas Education Agency			131,038,312
Total United States Department of Education:			132,702,163
<u>United States Department of Treasury:</u>			
Passed Through Bexar County:			
COVID-19: ARPA Coronavirus State and Local Fiscal Recovery	21.027	SLFRP1970	440,260
Total Passed Through Bexar County			440,260
Total United States Department of Treasury			440,260
<u>United States Department of Defense:</u>			
Direct Program:			
ROTC	12.000		1,001,843
Texas Placement Program	12.000		1,500
Total United States Department of Defense			1,003,343
<u>Federal Communication Commission:</u>			
Direct Program:			
COVID-19 Emergency Connectivity Fund Program	32.009	ECF202201858	8,910,297
Total Federal Communication Commission			8,910,297
<u>United States Department of Health and Human Services:</u>			
Passed Through Education Service Center Region 20:			
Adult Education - Temporary Assistance for Needy Families (TANF)	93.558	223475103	8,487
Adult Education - Temporary Assistance for Needy Families (TANF)	93.558	223475203	53,087
Total Passed Through Education Service Center Region 20			61,574
Passed Through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming Program	93.778	HHS000537900259	1,830,798
Total Passed Through Texas Health and Human Services Commission			1,830,798
Total United States Department of Health and Human Services			1,892,372

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -Continued
Year Ended August 31, 2023

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal Assistance Listing Number	(2A) Pass-Through Grantor's Number	(3) Federal Expenditures
<u>Texas Department of State Health Services:</u>			
Passed Through Texas Education Agency:			
COVID-19 School Health Support Grant	93.323	223935027110082	550,950
Total Passed Through Texas Education Agency			<u>550,950</u>
Total Texas Department of State Health Services			<u><u>550,950</u></u>
<u>United States Department of Agriculture:</u>			
Passed Through State Department of Agriculture:			
Child Nutrition Cluster			
School Breakfast Program	10.553	NT4XL1YGLGC5	7,676,119
National School Lunch Program	10.555	NT4XL1YGLGC5	31,697,546
Seamless Summer Option Program	10.555	NT4XL1YGLGC5	624,622
USDA Donated Commodities (non-cash)	10.555	NT4XL1YGLGC5	4,710,757
COVID-19: Supply Chain Assistance Grant	10.555	NT4XL1YGLGC5	3,244,004
Total Child Nutrition Cluster			<u>47,953,048</u>
COVID-19: Child and Adult Care Food Program	10.558	NT4XL1YGLGC5	1,631,544
			<u>1,631,544</u>
COVID-19: National School Lunch Program Equipment Assistance Grant	10.579	NT4XL1YGLGC5	96,745
			<u>96,745</u>
Total United States Department of Agriculture			<u><u>49,681,337</u></u>
Total Expenditure of Federal Awards			<u><u>195,180,722</u></u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

August 31, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2023. The information in this Schedule is presented in accordance with 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). Because the Schedule presents only a selected portion of the operations of Northside Independent School District, it is not intended to and does not present the financial position, changes in net positions, or cash flows of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

The USDE has given TEA authority to issue indirect cost rates for ISDs. To recover any indirect costs, the District must request and receive new indirect cost rates for every school year allowed by the Uniform Guidance Part 200.57.

4. BASIS OF FUNDING

Federal funding for Food Services under child nutrition programs is primarily based upon the number and type of meals served and in user charges as reported to the US Department of Agriculture. Federal funding received related to various grant programs is based upon periodic reports detailing reimbursable expenditures made in compliance with the program guidelines to the grantor agencies. The programs are governed by various rules and regulations of the grantors. Amounts received and receivable under these various funding programs are subject to periodic audit and adjustment by the funding agencies. To the extent, if any, that the District has not complied with all the rules and regulations with respect to performance, financial or otherwise, adjustment to or return of funding monies may be required. In the opinion of the District's management, there are no significant contingent liabilities relating to matters of compliance and, accordingly, no provision has been made in the basic financial statements for such contingences.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

August 31, 2023

5. RECONCILIATION TO BASIC FINANCIAL STATEMENTS

The following table is a reconciliation of federal awards per Exhibit K-1 and federal revenues reported on Exhibit C-2 of the District 's Annual Comprehensive Financial Report:

Total expenditures of federal awards per Exhibit K-1	\$ 195,180,722
Reconciling Items	
Medicaid School Health and Related Services	29,268,037
E-rate Program	671,669
Federal revenue recorded in the capital projects fund	
E-rate Program	1,305,338
Federal program revenue reported on Exhibit C-2	<u>\$ 226,425,766</u>