

# Northside ISD

## 2024-25 Financial Integrity Rating System of Texas Financial Management Report

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Based on Fiscal Year 2023-24

October 28, 2025



# Financial Integrity Rating System of Texas (FIRST)

According to the Texas Education Agency (TEA), the School Financial Integrity Rating System of Texas, or School FIRST, is the state's financial accountability rating system used to ensure that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.<sup>1</sup>

When School FIRST ratings are released by TEA, school districts are required to hold a public meeting to distribute a financial management report that details the district's School FIRST performance for each indicator used in the rating system, both for current and previous year's FIRST rating. In addition, districts are required to provide supplemental information. This supplemental information is contained in the report.

What follows is the financial management report for the Northside Independent School District (NISD) as required under Texas Education Code, Chapter 39, Subchapter D, and the Commissioner's Rules under Title 19 Texas Administrative Code, Chapter 109, Subchapter AA, Division 1, Financial Accountability Rating System. The calculation for each indicator under the School FIRST is provided in the Details for Each Indicator section that concludes this report.

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<sup>1</sup> <https://tea.texas.gov/finance-and-grants/financial-accountability/financial-integrity-rating-system-of-texas-first/financial-integrity-rating-system-of-texas>

## Indicators and Scores

There are twenty-one indicators in the 2024-25 School FIRST report based on the school year of 2023-24. The 2024-25 report assigns a combination of Yes or No responses, as well as a label of “Ceiling Passed”, in addition to numerical ratings. “Ceiling Passed” responses equate to a Yes rating. Based on these ratings and scores, a summation of the values the district earned, a rating is determined. The table below shows each indicator and how NISD performed under the 2024-25 School FIRST, with the following table representing the previous year’s performance.

Indicator	Description	2024-25 Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes
2	Was there an unmodified opinion in the AFR on the financial statement as a whole?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Ceiling Passed
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?	Ceiling Passed
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	10
9	Did the schools district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?	10
10	This indicator is not being scored.	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	8
12	What is the correlation between future debt requirements and the district's assessed property value?	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections?	5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern?	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local state, or federal funds?	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code, and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds because of a financial hardship?	Ceiling Passed
<b>Total Score</b>		<b>98</b>

Indicator	Description	2023-24 Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes
2	Was there an unmodified opinion in the AFR on the financial statement as a whole?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Ceiling Passed
5	Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero?	Ceiling Passed
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	10
9	Did the schools district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?	10
10	This indicator is not being scored.	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	8
12	What is the correlation between future debt requirements and the district's assessed property value?	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.	10
15	This indicator is not being scored.	5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern?	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local state, or federal funds?	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code, and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed
21	Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds because of a financial hardship?	Ceiling Passed
<b>Total Score</b>		<b>98</b>

TEA assigns a rating based on the Determination of Rating below.

DETERMINATION OF RATING		
<b>A.</b>	Did the district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
<b>B.</b>	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70

CEILING INDICATORS		
Did the school district meet the criteria for any of the following ceiling indicators 4, 5, 6, 16, 17, 20 or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Total Net Position) - Negative total net position and do not have 7% or more or 1.000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <b>No</b> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <b>No</b> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <b>No</b> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <b>No</b> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) - Response to indicator is <b>Yes</b> .	70	C = Meets Standard Achievement

**Based on NISD's score of 98 and positive responses, NISD earned a rating of A, or Superior Achievement, for the 2024-25 School FIRST.**

### Note on Indicator 11

**Indicator 11:** This indicator, like others, is a mathematical indicator and does not factor in such items as the age of assets (e.g., buildings) nor does it factor in the unique nature of why a district is incurring additional long-term debt, such as bonds. Administration does not feel this indicator is a good metric to determine Northside's ability to support its long-term solvency.

## **Required Supplemental Information**



**Northside Independent School District  
Financial Management and Accountability Report  
August 31, 2024**

**Reimbursements Received by the Superintendent and Board Members for Fiscal Year ended August 31, 2024**

For the Fiscal Year Ended August 31, 2024	Superintendent Dr. John M. Craft
Meals	\$ 27
Lodging	4,990
Transportation	2,448
Motor Fuel	0
Other	1,930
Total	\$9,395

For the Fiscal Year Ended August 31, 2024	Trustee Robert Blount, Jr.	Trustee Corinne Saldana	Trustee Dr. Carol Harle	Trustee Karen Freeman	Trustee David Salcido	Trustee Dr. Karla Duran	Trustee Gerald B. Lopez	Trustee Homer Guevara
Meals	\$ 17	\$ 136	\$ 0	\$ 0	\$ 0	\$ 13	\$ 42	\$ 0
Lodging	1,368	4,062	1,124	1,544	618	525	1,774	0
Transportation	579	1,277	1,177	452	349	466	629	0
Motor Fuel	0	0	0	0	0	0	0	0
Other	1,070	1,095	385	920	1,575	1,305	2,770	920
Total	\$3,034	\$6,570	\$2,686	\$2,916	\$2,542	\$2,309	\$5,215	\$920

**Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year ended August 31, 2024.**

For the Twelve-Month Period Ended August 31, 2024 Name of Entity	Superintendent Dr. John M. Craft
Total	\$0





**Northside Independent School District  
Financial Management and Accountability Report  
August 31, 2024**

**Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in  
Fiscal Year ended August 31, 2024**

For the Fiscal Year Ended August 31, 2024	Superintendent Dr. John M. Craft
Total	\$0

For the Fiscal Year Ended August 31, 2024	Trustee Robert Blount, Jr.	Trustee Corinne Saldana	Trustee Dr. Carol Harle	Trustee Karen Freeman	Trustee David Salcido	Trustee Dr. Karla Duran	Trustee Gerald B. Lopez	Trustee Homer Guevara
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

**Business Transactions Between School District and Board Members for Fiscal Year ended August  
31, 2024**

For the Fiscal Year Ended August 31, 2024	Superintendent Dr. John M. Craft
Total	\$0

For the Fiscal Year Ended August 31, 2024	Trustee Robert Blount, Jr.	Trustee Corinne Saldana	Trustee Dr. Carol Harle	Trustee Karen Freeman	Trustee David Salcido	Trustee Dr. Karla Duran	Trustee Gerald B. Lopez	Trustee Homer Guevara
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note – The summary amounts reported under this disclosure are not to duplicate the items reported in the summary schedule of reimbursements received by board members.

**FIRST Report Summary**

Officials	Meals	Lodging	Transportation	Registration	Total Expenses
CRAFT, JOHN M	27.00	4,990.21	2,448.37	1,930.00	9,395.58
BLOUNT JR., ROBERT	16.84	1,367.93	579.02	1,070.00	3,033.79
SALDANA, CORINNE	136.20	4,062.05	1,277.46	1,095.00	6,570.71
HARLE, CAROL DR		1,123.63	1,177.22	385.00	2,685.85
FREEMAN, KAREN		1,544.10	452.08	920.00	2,916.18
SALCIDO, DAVID		618.03	348.80	1,575.00	2,541.83
LOPEZ, GERALD B	41.75	1,773.75	628.97	2,770.00	5,214.47
DURAN, KARLA	12.99	525.02	465.56	1,305.00	2,308.57
GUEVARA, HOMER				920.00	920.00
<b>Grand Total</b>	<b>234.78</b>	<b>16,004.72</b>	<b>7,377.48</b>	<b>11,970.00</b>	<b>35,586.98</b>

## District Status Detail

RATING YEAR 2024-2025

DISTRICT NUMBER district #

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Financial Integrity Rating System of Texas

## 2024-2025 RATINGS BASED ON SCHOOL YEAR 2023-2024 DATA - DISTRICT STATUS DETAIL

Name: <b>NORTHSIDE ISD(015915)</b>		Publication Level 1: 8/8/2025 12:54:09 PM	
Status: <b>Passed</b>		Publication Level 2: 8/8/2025 4:49:42 PM	
Rating: A = Superior Achievement		Last Updated: 8/8/2025 4:49:42 PM	
District Score: 98		Passing Score: 70	
#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	4/23/2025 6:09:47 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	4/23/2025 6:09:47 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	4/23/2025 6:09:47 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	4/23/2025 6:09:47 PM	Yes Ceiling Passed
			1 Multiplier Sum
5	<u>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the</u>	4/23/2025 6:09:47 PM	Ceiling Passed

	<u>maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:47 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:47 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:47 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:47 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	4/23/2025 6:09:47 PM	8
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	4/23/2025 6:09:47 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:47 PM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	4/23/2025 6:09:47 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	4/23/2025 6:09:47 PM	5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	4/23/2025 6:09:47 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	4/23/2025 6:09:47 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	4/23/2025 6:09:47 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	4/23/2025 6:09:47 PM	5

20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	4/23/2025 6:09:47 PM	Ceiling Passed
21	<u>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</u>	4/23/2025 6:09:47 PM	Ceiling Passed
			98 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			98 Score

## DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.		
B.	Determine the rating by the applicable number of points.		
	A = Superior Achievement		90-100
	B = Above Standard Achievement		80-89
	C = Meets Standard Achievement		70-79
	F = Substandard Achievement		<70
<b>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</b>			
The school district receives an <b>F</b> if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.			

## CEILING INDICATORS

Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 5, 6, 16, 17, 20, or 21? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
<b>Determination of rating based on meeting ceiling criteria.</b>	<b>Maximum Points</b>	<b>Maximum Rating</b>
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 5</b> (Total Net Position) - Negative total net position and do not have 7% or more or 1.000 or more increase in growth in students in membership over 5 years.	79	C = Meets Standard Achievement

<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 21</b> (FSP Repayment Plan) - Response to indicator is Yes.	70	C = Meets Standard Achievement

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FIRST 5.15.11.0

## **Details for Each Indicator**



DISTRICT NUMBER

district #

Select An Option

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Financial Integrity Rating System of Texas

## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</b>
Status	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Date Received	2025/01/28
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2025/02/27

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</b>
Status	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Unmodified Opinion	true

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</b>
Status	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Not Default Disclosures	false

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</b>
Status	Passed
Ceiling	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Timely Payments to Government Agencies	true

### CEILING FORMULA

Field	Value
Warrant Hold Issued	false

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district made timely payments to the TRS, TWC, IRS, and other government agencies.

### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the district was not issued a warrant hold.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 5

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the total net position in the governmental activities column in the Statement of Net Position (net of accretion of interest for capital appreciation bonds, net pension liability, and other post-employment benefits) greater than zero? (If it is not, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement, unless the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership. If the school district has an increase of students in membership over 5 years of 7 percent or more or 1,000 or more students in membership, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
Ceiling	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value	Percent Variance
(		
(		
Total Net Position	384,132,522	
+ Accretion of Interest for Capital Appreciation Bonds	0	
+ Net Pension Liability	399,500,634	
+ Net Other Post-Employment Benefits	167,993,437	
)		
> 0		
)		
And		
(		
No matter what below conditions are	true	
Or		
(		
(		
2023-2024 Total Membership	100,600	
-2019-2020 Total Membership	107,135	
)		
/ 2019-2020 Total Membership	107,135	
>= Threshold for Five-Year Percent Increase in Students	0.07	
)		
Or		
(		
Change in Students	-6,535	-6.1
>= Threshold for Five-Year Numerical Increase in Students	1,000	
)		

)

Mathematical Breakdown:  $951,626,593 > 0$  And ( true Or  $-0.061 \geq 0.07$  Or  $-6,535 \geq 1,000$  )

## RESULT DETERMINATION REFERENCE

**1. This indicator will be considered PASSED if the following CONDITION is TRUE:**

The sum of Total Net Position, Net Pension Liability, and Net Other Post-Employment Benefits in the governmental activities column in the Statement of Net Position and Accretion of Interest for Capital Appreciation Bonds is greater than zero.

**2. If the CONDITION above is not TRUE and:**

a. The school district did not have an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.

b. The school district had an increase of students in membership over 5 years of 7% or more or 1,000 or more students, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
Ceiling	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
(	
(	
(	
2021-2022 Assigned and Unassigned Fund Balances	238,720,315
- 2020-2021 Assigned and Unassigned Fund Balances	242,173,927
)	
/ 2020-2021 Assigned and Unassigned Fund Balances	242,173,927
)	
+	
(	
(	
2022-2023 Assigned and Unassigned Fund Balances	250,670,832
- 2021-2022 Assigned and Unassigned Fund Balances	238,720,315
)	
/ 2021-2022 Assigned and Unassigned Fund Balances	238,720,315
)	
+	
(	
(	
2023-2024 Assigned and Unassigned Fund Balances	270,854,643
- 2022-2023 Assigned and Unassigned Fund Balances	250,670,832
)	
/ 2022-2023 Assigned and Unassigned Fund Balances	250,670,832
)	
)	
/ 3	
>= Threshold for Three-Year Percent Change in Fund Balances	-0.25
Or	
2023-2024 Assigned and Unassigned Fund Balances	270,854,643
>	
(	

(	2023-2024 Total Expenditures	1,044,169,720
-	2023-2024 Capital Outlay	6,351,475
)		
/	365	
*	75	
)		

Mathematical Breakdown: 0.0388 >= -0.25 Or 270,854,643 > 213,250,324.3151

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the average change in fund balances over 3 years had less than a 25 percent decrease or the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
(	
(	
Cash and Equivalents	338,636,213
+ Current Investments	74,894,394
)	
/	
(	
Total Expenditures	1,044,169,720
- Facilities Acquisition and Construction	6,351,475
)	
)	
*	
365	
Mathematical Breakdown: 145.4384	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<75 >=60	<60 >=45	<45 >=30	<30

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Current Assets	994,536,407
/ Current Liabilities	214,080,792
Mathematical Breakdown: 4.6456	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<b>&gt;=3.00</b>	<b>&lt;3.00 &gt;=2.50</b>	<b>&lt;2.50 &gt;=2.00</b>	<b>&lt;2.00 &gt;=1.50</b>	<b>&lt;1.50 &gt;=1.00</b>	<b>&lt;1.00</b>

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## Financial Integrity Rating System of Texas

## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	4/23/2025 6:09:47 PM

## FORMULA

Field	Value
(	
Total Revenue	1,005,472,308
/	
(	
Total Expenditures	1,044,169,720
-	
Facilities Acquisition and Construction	6,351,475
)	
-	
1	
)	
>=	
0	
Or	
(	
(	
Cash and Equivalents	338,636,213
+	
Current Investments	74,894,394
)	
/	
(	
Total Expenditures	1,044,169,720
-	
Facilities Acquisition and Construction	6,351,475
)	
)	
*	
365	
>=	
Acceptable Days Cash on Hand	60

Mathematical Breakdown:  $-0.0312 \geq 0$  Or  $145.4384 \geq 60$

## RESULT DETERMINATION REFERENCE

## DETERMINATION OF POINTS

10

0

 $\geq 0\%$  $< 0\%$

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)
Result/Points	8
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
(	
Long Term Liabilities	2,468,360,569
/	
Total Assets	3,718,351,398
<= 1	
)	
Or	
(	
(	
2024 Total Students	100,600
-	
2020 Total Students	107,135
)	
/	
2020 Total Students	107,135
>= Threshold for Five-Year Percent Increase in Students	0.07
)	
Or	
(	
Change in Students	-6,535
>= Threshold for five year numerical Increase in Students	1,000
)	
Mathematical Breakdown: $0.6638 \leq 1$ Or $-0.061 \geq 0.07$ Or $-6,535 \geq 1,000$	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
$\leq 0.60$	$> 0.60 \leq 0.70$	$> 0.70 \leq 0.80$	$> 0.80 \leq 0.90$	$> 0.90 \leq 1.00$	$> 1.00$

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>What is the correlation between future debt requirements and the district's assessed property value?</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
(	
Total Local and Intermediate Sources	247,400,824
/ Total Revenue	269,849,654
)	
* Long Term Liabilities	2,468,360,569
* 100	
/ Assessed Property Value	74,002,225,225
Mathematical Breakdown: 3.058	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<= 4	> 4 <= 7	> 7 <= 10	> 10 <= 11.5	> 11.5 <= 13.5	> 13.5

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
District Administrative Cost Ratio	0.0496865138
And	
ADA	92,332.5
Or	
Sparse	false

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS						
ADA Size	10	8	6	4	2	0
10,000 and Above	<= 0.0855	> 0.0855 <= 0.1105	> 0.1105 <= 0.1355	> 0.1355 <= 0.1605	> 0.1605 <= 0.1855	> 0.1855
5,000 to 9,999	<= 0.1000	> 0.1000 <= 0.1250	> 0.1250 <= 0.1500	> 0.1500 <= 0.1750	> 0.1750 <= 0.2000	> 0.2000
1,000 to 4,999	<= 0.1151	> 0.1151 <= 0.1401	> 0.1401 <= 0.1651	> 0.1651 <= 0.1901	> 0.1901 <= 0.2151	> 0.2151
500 to 999	<= 0.1311	> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 0.2311	> 0.2311
Less than 500	<= 0.2404	> 0.2404 <= 0.2654	> 0.2654 <= 0.2904	> 0.2904 <= 0.3154	> 0.3154 <= 0.3404	> 0.3404
Sparse	<= 0.3364	> 0.3364 <= 0.3614	> 0.3614 <= 0.3864	> 0.3864 <= 0.4114	> 0.4114 <= 0.4364	> 0.4364

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
(	
2023-2024 Total Enrollment	101,095
/	
2023-2024 Number of FTE Staff	13,592.4164
)	
/	
(	
2021-2022 Total Enrollment	102,377
/	
2021-2022 Number of FTE Staff	13,046.3536
)	
-	
1	
>	
Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2023-2024 Total Enrollment	101,095
-	
2021-2022 Total Enrollment	102,377
>	
0	
Mathematical Breakdown: $-0.0522 > -0.15$ Or $-1,282 > 0$	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</b>
Result/Points	5
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
( Actual ADA	92,332.5
- Projected ADA	93,555
)	
/ Projected ADA	93,555

### RESULT DETERMINATION REFERENCE

#### DETERMINATION OF POINTS

ADA Size	5	0
10,000 and Above	<= 0.07	> 0.07
5,000 to 9,999	<= 0.10	> 0.10
1,000 to 4,999	<= 0.20	> 0.20
500 to 999	<= 0.25	> 0.25
Less than 500	<= 0.30	> 0.30
Sparse	<= 0.35	> 0.35

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</b>
Ceiling	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Sum of Differences	1,807
/ Denominator	1,044,168,109
< Acceptable Level of Variance	.03
<b>Mathematical Breakdown: <math>0 &lt; 0.03</math></b>	

### RESULT DETERMINATION REFERENCE

#### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the comparison of PEIMS expenditure data to AFR data has a total variance of less than 3 percent.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)
Ceiling	Passed
Last Updated:	4/23/2025 6:09:47 PM

## FORMULA

Field	Value
Not Material Weakness or Going Concern	false

## RESULT DETERMINATION REFERENCE

## CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the external auditor reported no material weaknesses or a going concern in the audit report.

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## Financial Integrity Rating System of Texas

2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR  
TEST 18

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</b>
Result/Points	10
Last Updated:	4/23/2025 6:09:47 PM

## FORMULA

Field	Value
Not Material Non-Compliance	false

## RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</b>
Result/Points	5
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Required Financial Postings	true

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</b>
Ceiling	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Impact to Funding Discussion	true

### RESULT DETERMINATION REFERENCE

#### CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school district's administration and school board members discussed any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget.

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## 2024-2025 RATINGS BASED ON 2023-2024 SCHOOL YEAR DATA INDICATOR TEST 21

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the school district receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship?</b>
Ceiling	Passed
Last Updated:	4/23/2025 6:09:47 PM

### FORMULA

Field	Value
Adjusted Repayment Plan	false

### RESULT DETERMINATION REFERENCE

#### CEILING DETERMINATION

The indicator will be considered PASSED for the Ceiling if the district does not receive an adjusted repayment schedule for more than one fiscal year for an over-allocation of Foundation School Program (FSP) funds because of a financial hardship.

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THE **TEXAS EDUCATION AGENCY**

1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

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End of Financial Management Report