



2019

Comprehensive Annual
FINANCIAL REPORT

For fiscal year ended August 31, 2019



Northside Independent School District
San Antonio, Texas

NORTHSIDE INDEPENDENT SCHOOL DISTRICT

San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended August 31, 2019

BOARD OF SCHOOL TRUSTEES

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Prepared by the Office of
Business and Finance

David Rastellini
Deputy Superintendent
Business and Finance

Wesley Scott
Assistant Superintendent
Budget and Finance

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INTRODUCTORY SECTION

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT
August 31, 2019

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January 21, 2020

Dr. Carol Harle, President
Members of the Board of School Trustees
Northside Independent School District
San Antonio, Texas

Dear Dr. Harle and Board Members:

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 Comprehensive Annual Financial Report (CAFR) of the Northside Independent School District ("District" or "Northside") for the year ended August 31, 2019.

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.

Weaver and Tidwell, L.L.P., 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, 2019 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, 2019 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 CAFR's 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.

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.

David Rastellini
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Business and Finance

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PROFILE OF THE DISTRICT

Established in 1949 by the consolidation of 12 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 and the City of San Antonio. The District includes 355 square miles of urban landscape, suburban growth, and rural Texas hill country.

Northside enrollment is 106,863 students for 2019-20. The District prides itself on its diversity. Student demographics for 2018-19 are: 68.3% Hispanic, 18.4% White, 6.6% African American, 3.3% Asian/Pacific Islander, 0.2% Native Hawaiian, 0.1% Native American, and 3.1% of two or more races. About 49 percent of students are considered economically disadvantaged.

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 six magnet programs that provide specialized curricula and career-oriented classes for students. The programs include Health Careers, Business Careers (renamed in August 2019 to the Northside School of Innovation, Technology, and Entrepreneurship), and Communications Arts high schools, and Construction Careers and Jay Science and Engineering academies. The District opened its sixth magnet, Marshall Law and Medical Services, in August 2019.

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 39,000 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

- Northside students consistently score above the state average on the State's standardized tests in Reading, Writing, Mathematics, Science and Social Studies. In the Spring of 2012, the Texas Assessment of Knowledge and Skills was replaced by the State of Texas Assessments of Academic Readiness (STAAR). In addition, beginning in 2012-2013, schools in Texas were rated under the new accountability system. In 2018 (the latest year the Texas Education Agency issued ratings), 110 of the District's 111 campuses earned a "Met Standard" rating and 58 received at least one Distinction Designation.
- More than 7,000 students received diplomas in 13 commencement ceremonies held during the 2018-2019 school year. The Class of 2019 earned more than \$194 million in college scholarships and 55,485 hours of college credit. The District's graduation rate also reached an all-time high. For the Class of 2018, the most recent data available, the graduation rate was 94.3 percent.
- Northside teachers and administrators are consistently recognized at local, state, and national levels. Two Northside staff members were recognized by the Education Service Center, Region 20: Cynthia Gongora from Stevens High School was named ESL Teacher of the Year and, Faustino Ortega, Principal of Ross Middle School, was named Administrator of the Year. Jodi Ramos, an English

Language Arts teacher at Stevenson Middle School, was named the state winner in the Lifetime Achievement-Secondary category at the H-E-B Excellence in Education Awards. Andres Lopez, an English Language Arts and Mexican-American literature teacher at Stevens High School, was awarded the 2019 Outstanding Teaching of the Humanities Award from Humanities Texas.

- Six Northside ISD PTAs have been named 2019-2021 National PTA Schools of Excellence. Clark High School, Briscoe Middle School, and Evers, Forester, Nichols, and Scarborough elementary schools were among 326 schools from across the country to receive the special designation.

Innovative Initiatives

- In August 2020, the district's first middle school magnet program, the STEM-focused Jones Magnet School, will open.
- Twelve elementary schools are piloting STEM Labs in the 2019-2020 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 April, 7,000 juniors took the SAT for free during the school day at their home campus. It was the fourth year the Board-funded initiative was offered to District students.
- Northside ISD is committed to ensuring high-levels of teaching and learning and is focused on the implementation of Professional Learning Communities district-wide.
- In 2018, Northside opened Threads, where students and their families can find clothing support. The community, including many Northside employees, have donated gently used clothing, new socks, and new underwear to support this initiative through the Northside Family Engagement Center. Threads served almost 1,000 students during its first year of operation. Since August 2019, it has already served more than 400 students with over 8,000 pairs of socks/underwear/tops/bottoms provided.

Community Support

- Since 1995, voters have approved almost \$4.0 billion in bonds to build new schools and make improvements to existing schools. In May 2018, Northside voters approved a \$848.91 million bond election, making it the eighth consecutive bond election voters have passed. Sixty-seven percent of the District's \$848.91 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. The Foundation was recently recognized as one of the Top 50 Education Foundations in the Nation and has an endowment of \$5.1 million.

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 16 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 the student 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 680,000 people residing in the District and about 213,000 households. Enrollment in the District has been steadily growing since the 1990s, and recent trends show a stable enrollment around 106,000. 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 40 new schools in the last fifteen years with plans to open 1 elementary school in August 2020 and an elementary and middle school in August 2021.

Local Economy

The area economy has grown due to strong growth in the services sector, more specifically, health care, tourism, and telemarketing. This growth has enabled unemployment rates in the area to remain below the state and national levels.

Altogether, an estimated 9,200 large and small businesses are located in the District, including giant economic generators such as the South Texas Medical Center, which is home to dozens of hospitals, Valero Energy, Microsoft Corporation, and USAA, the District's largest taxpayer and a Fortune 500 Texas-based financial services organization. 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 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 32,000 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: (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that (1) the cost of controls should not exceed the benefits expected to be derived, and (2) 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

Primarily, 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, municipal bonds, and local government investment pools. Total investments at August 31, 2019 were \$759,335,007 and the average yield on investments was 2.48%. 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 transitioned from purchased to self-insurance for Commercial Automobile Liability at the beginning of the 2017-18 fiscal year.

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 1) Dental Insurance, 2) Vision Insurance 3) Employee, Spouse and Child Term Life Insurance, 4) Disability/Income Replacement, 5) Pre-Paid Legal, 6) Medical and Dependent Care Spending Accounts, 7) Cancer Insurance, 8) Critical Illness Insurance, and 9) 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, 2018. This was the twenty-seventh 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 comprehensive annual financial report. 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 comprehensive annual 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 fifteen 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 2019 for 2017-18, the District earned a "Superior" rating with a score of 96 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, Weaver and Tidwell, L.L.P., 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.

Brian T. Woods, Ed.D.
Superintendent of Schools

David Rastellini
Deputy Superintendent
Business and Finance

CERTIFICATE OF BOARD

Northside Independent School District	Bexar	015915
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, 2019, at a meeting of the Board of School Trustees of such school district on the 21st day of January, 2020.

Joseph H. Medina

Signature of Board Secretary

Carol Harle, Ph. D.

Signature of Board President



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

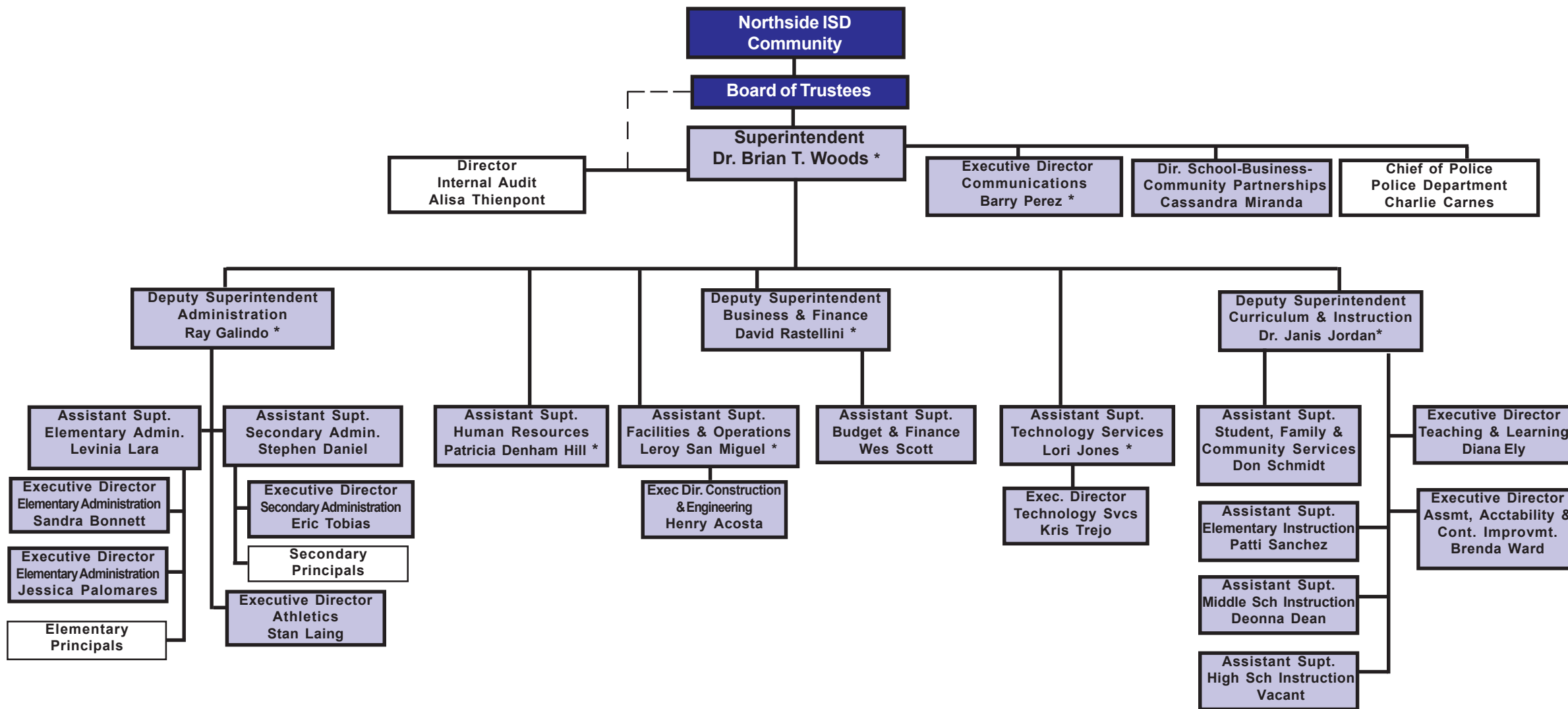
**Northside Independent School District
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

August 31, 2018

Christopher P. Morill

Executive Director/CEO



**Northside Independent
School District**

Administrative Organization

Effective Oct. 1, 2019

Shaded box denotes Superintendent's Cabinet.

** denotes Senior Staff*

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

APPOINTED OFFICIALS AND ADVISORS

August 31, 2019

APPOINTED OFFICIALS

Brian T. Woods, Ed.D.	Superintendent
Ray Galindo	Deputy Superintendent – Administration
David Rastellini	Deputy Superintendent – Business and Finance
Janis Jordan Ph.D.	Deputy Superintendent – Curriculum and Instruction
Stephen Daniel	Assistant Superintendent – Secondary Administration
Wesley Scott	Assistant Superintendent – Budget and Finance
Levinia Lara	Assistant Superintendent – Elementary Administration
Leroy San Miguel	Assistant Superintendent – Facilities and Operations
Patricia Denham Hill	Assistant Superintendent – Human Resources
Don Schmidt	Assistant Superintendent – Student, Family and Community Services
Lori Jones	Assistant Superintendent – Technology Services
Vacant	Assistant Superintendent – High School Instruction
Deonna Dean	Assistant Superintendent – Middle School Instruction
Patricia Sanchez	Assistant Superintendent – Elementary Instruction

ACCOUNTANTS AND ADVISORS

Weaver and Tidwell, L.L.P.
Certified Public Accountants
San Antonio, Texas

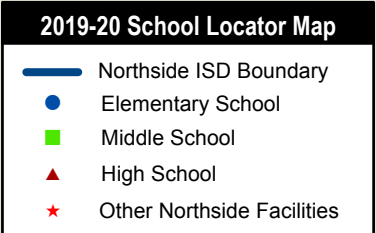
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FINANCIAL SECTION

Independent Auditor's Report

To the Board of Trustees of
Northside Independent School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type 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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other 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 Introductory Section, Supplementary Information, and Statistical Section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is also not a required part of the basic financial statements.

The Supplementary Information and Schedule of Expenditures of Federal Awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information and Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The Board of Trustees of
Northside Independent School District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
January 10, 2020

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, 2019. 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

- Liabilities and deferred inflows of resources of the District exceeded assets and deferred outflows of resources by \$88,815,955 (net position). The District has \$168,564,959 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 \$37,966,222 for debt service, \$14,001,729 for child nutrition services and \$739,341 for grants.
- The District is reporting an increase in net position of \$4,504,854.
- Tax collections increased \$51,699,596 from 2018 and the tax levy increased by \$49,846,742, as a result of the increase in the tax base.
- The ending fund balance of the District's General Fund increased \$11,853,651 to \$466,981,764. The unassigned portion of fund balance, \$207,767,411 represents 23.14% of annual operating expenditures or about 60 days of operations (based on 260 annual operating days).
- In May 2014, the Northside community approved a \$648.34 million bond proposal to build five new schools, design and engineer a sixth school, and make additions and improvements to existing schools and facilities. During the year, the District issued \$30.9 million from the 2014 bond authorization.
- 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 \$84.855 million from the 2018 bond authorization.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The Comprehensive Annual Financial Report (CAFR) 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.

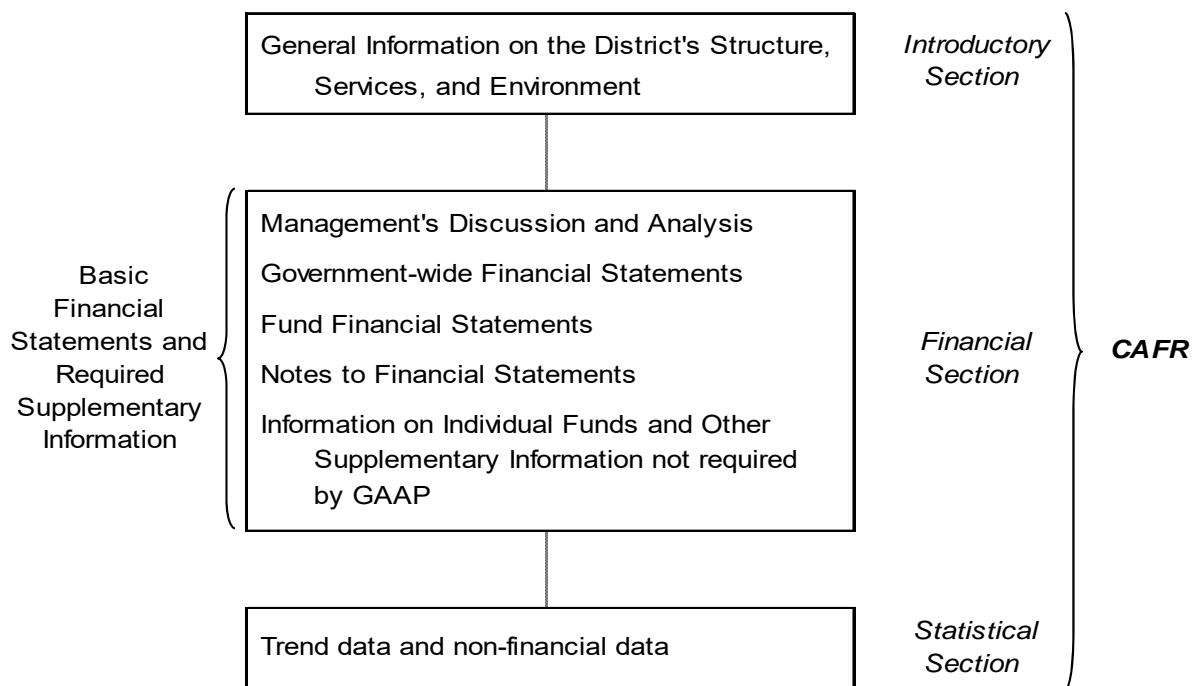
The basic financial statements include two kinds of statements that present different views of the District in addition to the notes that explain some of the information in the basic financial statements and provide data that are more detailed:

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 Comprehensive Annual Financial Report (CAFR)



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. Business-like activities comprise activities related to after-school and summer programs for elementary and middle school students.

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. The Enterprise Fund reports the activities of the District's after-school program. Internal Service Funds are used to report activities such as the District's Worker's Compensation Insurance, Unemployment Self Insurance, Armored Car Services, Equipment Replacement, and Printing Operations that provide supplies and services for the District's other programs and activities.
- **Fiduciary Funds** - The District is the trustee, or fiduciary, for Textbook Waivers and Refunds, Student Activities, Northside Booster Association, and University Interscholastic League funds. 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 \$(88.8) million at August 31, 2019, which is a \$4.5 million increase from the August 31, 2018 net position of \$(93.3) million.

Table A-1 summarizes the change in net position from August 31, 2018 to August 31, 2019.

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

	Governmental Activities		Business-type Activities		Total	
	08/31/19	08/31/18	08/31/19	08/31/18	08/31/19	08/31/18
Assets						
Current and Other Assets	\$ 807.11	\$ 783.80	\$ 8.81	\$ 10.47	\$ 815.92	\$ 794.27
Capital Assets	2,189.75	2,166.41	-	-	2,189.75	2,166.41
Total Assets	2,996.86	2,950.21	8.81	10.47	3,005.67	2,960.68
Total Deferred Outflows of Resources	241.58	79.55	-	-	241.58	79.55
Liabilities						
Current and Other Liabilities	100.38	89.80	0.55	0.85	\$ 100.93	90.65
Long-term Liabilities	3,088.53	2,872.86	-	-	3,088.53	2,872.86
Total Liabilities	3,188.91	2,962.66	0.55	0.85	3,189.46	2,963.51
Total Deferred Inflows of Resources	146.60	170.04	-	-	146.60	170.04
Net Position						
Net Investment in Capital Assets	27.04	8.87	-	-	27.04	8.87
Restricted	52.71	51.91	-	-	52.71	51.91
Unrestricted	(176.82)	(163.72)	8.26	9.62	(168.56)	(154.10)
Total Net Position	\$ (97.07)	\$ (102.94)	\$ 8.26	\$ 9.62	\$ (88.81)	\$ (93.32)

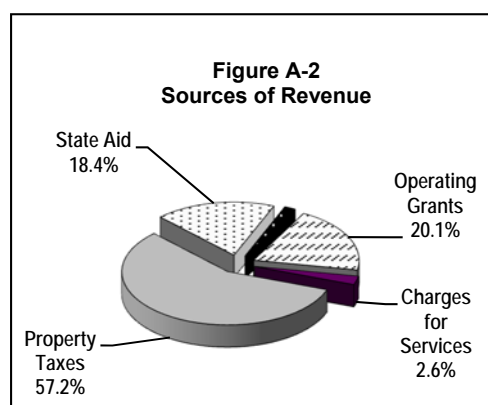
- 96% percent of the District's \$815.92 million in Current and Other Assets are liquid, with \$685.12 million in cash and cash equivalents and \$99.89 million in government securities.
- Capital Assets reflect the District's investment in land, construction in progress, buildings, and equipment, net of accumulated depreciation. The increase in Capital Assets is from the addition of new schools 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 \$2.202 billion. Long-term liabilities increased due to the changes in the measurement of the net pension and OPEB liabilities.
- The increase in construction projects exceeded the increase in bond issuance activity, causing an increase in Net Investment in Capital Assets.
- Restricted net position is not available for general operations and includes \$14.00 million for child nutrition services and \$37.97 million for debt service at August 31, 2019.

Changes in Net Position

The District's revenues totaled \$1.29 billion in 2018-19. A significant portion, 57.2%, of the District's revenue came from property taxes, 18.4% from state aid – formula grants, 20.1% from operating grants and contributions, and 2.6% from charges for services. (See Figure A-2).

The District's 2019 primary government activities increased net position by \$4.50 million as reflected in Table A-2. The largest functional expenses occurred in instruction, plant maintenance and operations, and debt service, which represented \$708.48 million or 54.97%, \$125.97 million or 9.77%, and \$70.67 million or 5.48% of total expenses, respectively. The increase in these functional categories is directly associated with the change in the District's enrollment and opening of new schools.

The total cost of all programs and services was \$1,288.92 million. Of these costs, 79.45% are for instructional and student support services.



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

	Governmental Activities		Business-type Activities		Total	
	08/31/19	08/31/18	08/31/19	08/31/18	08/31/19	08/31/18
Revenues						
<u>Program Revenues</u>						
Charges for Services	\$ 23.56	\$ 22.86	\$ 10.09	\$ 10.06	\$ 33.65	\$ 32.92
Operating Grants and Contributions	259.71	65.76	-	-	259.71	65.76
<u>General Revenues</u>						
Property Taxes	739.36	686.37	-	-	739.36	686.37
State Aid - formula	238.52	283.25	-	-	238.52	283.25
Investment Earnings	21.84	14.09	0.26	0.20	22.10	14.29
Insurance Proceeds from Hail Damage	-	19.88	-	-	-	19.88
Other	0.08	0.05	-	-	0.08	0.05
Total Revenues	1,283.07	1,092.26	10.35	10.26	1,293.42	1,102.52
Expenses						
Instruction	708.26	473.31	-	-	708.26	473.31
Instructional Resources & Media Services	15.19	11.76	-	-	15.19	11.76
Curriculum & Staff Development	24.89	16.34	-	-	24.89	16.34
Instructional Leadership	24.56	16.68	-	-	24.56	16.68
School Leadership	62.44	42.16	-	-	62.44	42.16
Guidance, Counseling & Evaluation Services	44.60	28.54	-	-	44.60	28.54
Social Work Services	4.00	2.84	-	-	4.00	2.84
Health Services	11.63	7.74	-	-	11.63	7.74
Student (pupil) Transportation	39.05	29.77	-	-	39.05	29.77
Child Nutrition Services	57.27	38.85	-	-	57.27	38.85
Co-Curricular Activities	32.15	25.75	-	-	32.15	25.75
General Administration	21.08	19.46	-	-	21.08	19.46
Plant Maintenance and Operations	125.97	100.15	-	-	125.97	100.15
Security & Monitoring Services	9.36	7.84	-	-	9.36	7.84
Data Processing Services	18.62	15.50	-	-	18.62	15.50
Community Services	7.09	2.57	-	-	7.09	2.57
Debt Service	70.67	70.31	-	-	70.67	70.31
Payments to Member Districts of SSA	0.37	-	-	-	0.37	-
Enterprise Fund	-	-	11.71	10.68	11.71	10.68
Total Expenses	1,277.20	909.57	11.71	10.68	1,288.91	920.25
Change in Net Position	5.87	182.69	(1.36)	(0.42)	4.51	182.27
Beginning Net Position, restated	(102.94)	(285.63)	9.62	10.04	(93.32)	(275.59)
Ending Net Position	\$ (97.07)	\$ (102.94)	\$ 8.26	\$ 9.62	\$ (88.81)	\$ (93.32)

Governmental Activities

- This year's property tax collection rate was 99.25% based on a tax levy of \$741,953,066. Compared to 2017-18, property tax revenue increased 7.72% for 2018-19 due to a higher tax base.
- Formula State Aid decreased \$44.73 million overall, or 15.79%. This decrease is a result of increasing property values and a small decline in enrollment for 2018-19 compared to 2017-18.

- During the year, the District issued \$111,245,000 in general obligation bonds for new school construction, existing renovations and equipment. The District also issued \$375,585,000 of refunding fixed and variable rate bonds.

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.

Table A-3 Net Cost of Selected District Functions <i>(in millions of dollars)</i>				
	Cost of Services			
	08/31/19		08/31/18	
	Total	Net	Total	Net
Instruction	\$ 708.26	\$ 585.70	\$ 473.31	\$ 486.67
School Leadership	62.44	56.90	42.16	47.06
Guidance, Counseling and Evaluation Services	44.60	18.44	28.54	15.50
Student (Pupil) Transportation	39.05	36.52	29.77	30.67
Child Nutrition Services	57.27	0.81	38.85	(7.82)
Plant Maintenance and Operations	125.97	118.87	100.15	101.12
Debt Service	70.67	65.15	70.31	61.70
Total	<u>\$ 1,108.26</u>	<u>\$ 882.39</u>	<u>\$ 783.09</u>	<u>\$ 734.90</u>
* - includes adjustments to implement GASB 75 and establish the net OPEB liability.				

- Instruction comprises 58.85% of the District's net cost of services on a government-wide basis;
- The net cost of all *governmental* activities this year was \$993,932,692. The amount that our taxpayers paid for these activities through property taxes was \$739,363,727;
- Costs paid by the state were \$238,522,255;
- Net costs include program costs paid by those who directly benefited from the programs of \$33,653,606; and
- Net costs include costs paid by grants and contributions, \$259,706,970.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Using the modified accrual basis of accounting, revenues from governmental funds totaled \$1,223,572,370 and expenditures were \$1,334,210,197. The District reported combined governmental funds ending fund balances of \$682,953,665. 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 \$6,375,127;
- Nonspendable amounts from long term receivables of \$307,634;
- Restricted amounts for debt service of \$43,624,838;
- Restricted amounts for child nutrition of \$10,232,079;

- Restricted amounts for authorized construction of \$150,917,354;
- Restricted amounts for grants of \$739,341;
- Committed amounts for local special revenue funds of \$6,688,639;
- Committed amounts for opening new schools of \$27,871,515;
- Committed amounts for state revenue deficits of \$135,415,019;
- Committed amounts for technology deployments of \$36,722,937;
- Assigned amounts for employee benefits of \$18,831,334;
- Assigned amounts for debt service of \$10,000,000;
- Assigned amounts for roofing repair projects of \$18,442,252;
- Assigned amounts for E-rate projects of \$4,972,676;
- Assigned amounts for administrative district projects of \$8,054,254;
- Assigned amounts for federal program reductions of \$7,445,522; and
- Assigned amounts for Maintenance of Effort reductions of \$6,259,229.

The General Fund experienced a net increase in fund balance of \$11,853,651, which was partly the result of \$50,785,664 less than anticipated expenditures in 2018-2019. The increase in the General Fund fund balance is a result of savings in instruction and instructional related costs, non-student support services costs and capital outlay related to facilities acquisition and construction costs.

Budgetary Highlights

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

- Budget Amendment #1 reflected adjustments for carryover of appropriations because of commitments made against the budget for goods not received and services not completed as of August 31, 2018. In addition, adjustments to campus-based formula accounts were included to accommodate the change in student enrollment. High school allotment funds were also carried forward with this amendment. This amendment resulted in a net increase to appropriations of \$15,324,625 and a net decrease in revenue of \$6,313,765.
- Budget Amendment #2 included adjustments that decreased appropriations for various programs, campuses and departments. Budgeted appropriations were increased overall for various one-time costs. This amendment resulted in a net decrease in appropriations of \$15,206,514 and a net increase in revenue sources of \$37,916 for the general fund.
- Budget Amendment #3 (final) included adjustments related to appropriations for campuses, departments and revenue resources. Budgeted revenues were adjusted for state funding, local tax revenue and other items. Budget appropriations were increased for various program costs. This amendment resulted in an increase in appropriations of \$1,453,883, an increase in revenue sources of \$25,781,489, and an increase in other uses of \$50,000 resulting in a net increase to fund balance of \$24,277,606.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the District had invested \$2.19 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 \$23.34 million or 1.1% over last year.

Table A-4		
District's Capital Assets		
<i>(in millions of dollars)</i>		
	<u>08/31/19</u>	<u>08/31/18</u>
Land	\$ 109.21	\$ 109.20
Buildings and Improvements	2,840.53	2,781.84
Construction in Progress	176.97	125.92
Furniture and Equipment	135.22	138.45
Totals at Historical Cost	<u>3,261.93</u>	<u>3,155.41</u>
Total Accumulated Depreciation	<u>(1,072.17)</u>	<u>(989.00)</u>
Net Capital Assets	<u>\$ 2,189.76</u>	<u>\$ 2,166.41</u>

Current significant capital projects under construction include one (1) elementary school and one (1) high school.

The District is continuing the capital improvement program being funded by the 2014 \$648.3 million bond authorization. The 2014 authorization includes \$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, 2019, \$481.4 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, 2019, \$42.98 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 \$30.9 million from the 2014 bond authorization and \$84.855 million from the 2018 bond authorization. Additionally, the District continued its active debt management practice by refunding \$421.505 million of fixed and variable rate debt to take advantage of lower interest rates. At year-end, the District had \$3.089 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>		
	08/31/19	08/31/18
Bonds payable	\$2,324.60	\$2,326.37
Net Pension Liability	349.48	202.46
Net OPEB Liability	403.01	332.46
Liability for Compensated		
Absences	8.06	7.83
Workers Compensation	3.39	3.74
Total Long-Term Debt	<u>\$3,088.54</u>	<u>\$2,872.86</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 "VMIG 1" by Moody's.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND TAX RATES

- Property values used for the 2019-20 budget preparation will be up an estimated \$7.6 billion or 15.1% from 2019. The expected resulting decrease in General Fund tax revenues of \$726,126 and increase Debt Service Fund tax revenues is \$12.8 million.
- For 2019-20, as a result of House Bill 3 passed during the 2019 legislative session, the District's overall tax rate has been reduced to \$1.3055, with the General Fund maintenance and operations tax rate at \$0.97 per \$100 valuation and the Debt Service Fund tax rate at \$0.3355 per \$100 valuation. The decrease in the tax rate was offset by increased state aid, also as a result of House Bill 3.
- The District's 2019-20 General Fund adopted budget included a projected enrollment decrease of 118 students. The expected enrollment of 105,738 represents a .1% decrease from 2018-19. Actual enrollment as of September 2019 showed an increase of 1,007 to 106,683. A significant factor in this increase is attributed to the District's expansion of the full day Pre-K program.
- For 2019-20, the District appropriated \$979.1 million in General Fund expenditures and estimated revenues of \$941.8 million. The adopted budget included \$20.9 million for related costs of growth and new schools, and an increase of payroll costs of \$34.7 million. The payroll cost increase was mainly due to a compensation increase for staff.

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, 2019

Data Control Codes		Primary Government		
		Governmental Activities	Business-type Activities	Total
ASSETS				
1110	Cash and Cash Equivalents	\$ 676,418,415	\$ 8,704,196	\$ 685,122,611
1120	Investments	99,889,638	-	99,889,638
1220	Property Taxes Receivable (Delinquent)	12,685,761	-	12,685,761
1230	Allowance for Uncollectible Taxes	(5,247,600)	-	(5,247,600)
1240	Due from Other Governments	16,291,408	-	16,291,408
1250	Accrued Interest	406,164	-	406,164
1290	Other Receivables	253,235	104,149	357,384
1300	Inventories	6,413,786	-	6,413,786
Capital Assets				
1510	Land	109,213,715	-	109,213,715
1520	Buildings, net	1,848,142,403	-	1,848,142,403
1530	Furniture & Equipment, net	55,432,093	-	55,432,093
1580	Construction in Progress	176,966,762	-	176,966,762
1000	Total Assets	2,996,865,780	8,808,345	3,005,674,125
DEFERRED OUTFLOWS OF RESOURCES				
1701	Deferred Charge for Refunding	10,959,580	-	10,959,580
1705	Deferred Outflow Related to TRS Pension	173,304,683	-	173,304,683
1706	Deferred Outflow Related to TRS OPEB	57,314,554	-	57,314,554
1700	Total Deferred Outflows of Resources	241,578,817	-	241,578,817
LIABILITIES				
2110	Accounts Payable	31,378,470	139,141	31,517,611
2140	Accrued Interest	6,125,180	-	6,125,180
2150	Payroll Deductions & Withholdings Payable	14,638,976	-	14,638,976
2160	Accrued Wages Payable	35,005,619	397,554	35,403,173
2180	Due to Other Governments	8,023,591	-	8,023,591
2190	Due to Student Groups	44,592	-	44,592
2210	Accrued Expenses	558,203	-	558,203
2300	Unearned Revenue	4,608,493	16,127	4,624,620
Noncurrent Liabilities				
2501	Long term liabilities - due within one year	111,185,923	-	111,185,923
2502	Bonds Payable - due or payable after one year	2,215,350,195	-	2,215,350,195
2540	Net Pension Liability (District's Share)	349,482,869	-	349,482,869
2545	Net OPEB Liability (District's Share)	403,012,873	-	403,012,873
2590	Other Long term liabilities - due or payable after one year	9,504,331	-	9,504,331
2000	Total Liabilities	3,188,919,315	552,822	3,189,472,137
DEFERRED INFLOWS OF RESOURCES				
2605	Deferred Inflow Related to TRS Pension	19,154,381	-	19,154,381
2606	Deferred Inflow Related to TRS OPEB	127,442,379	-	127,442,379
2600	Total Deferred Inflows of Resources	146,596,760	-	146,596,760
NET POSITION				
3200	Net Investment in Capital Assets	27,041,712	-	27,041,712
3860	Restricted for Grants	739,341	-	739,341
3840	Restricted for Child Nutrition Services	14,001,729	-	14,001,729
3850	Restricted for Debt Service	37,966,222	-	37,966,222
3900	Unrestricted	(176,820,482)	8,255,523	(168,564,959)
3000	Total Net Position	\$ (97,071,478)	\$ 8,255,523	\$ (88,815,955)

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF ACTIVITIES
Year Ended August 31, 2019

Data Control Codes	Functions/Programs	1 Expenses	Program 3 Charges for Services
	Governmental Activities:		
0011	Instruction	\$ 708,258,397	\$ 861,846
0012	Instructional Resources & Media Services	15,188,560	-
0013	Curriculum & Staff Development	24,894,535	-
0021	Instructional Leadership	24,564,822	-
0023	School Leadership	62,440,190	-
0031	Guidance, Counseling & Evaluation Services	44,596,293	-
0032	Social Work Services	3,995,836	-
0033	Health Services	11,633,078	-
0034	Student (Pupil) Transportation	39,053,143	-
0035	Child Nutrition Services	57,265,302	14,237,251
0036	Co-curricular/Extracurricular Activities	32,154,248	2,755,962
0041	General Administration	21,084,349	65,886
0051	Plant Maintenance & Operations	125,967,466	2,877,782
0052	Security & Monitoring Services	9,356,479	138,517
0053	Data Processing Services	18,615,776	-
0061	Community Services	7,085,160	2,622,713
0072	Debt Service - Interest	67,966,676	-
0073	Debt Service - Fiscal Charges	2,703,499	-
0093	Payments to Member Districts of SSA	375,810	-
	TOTAL GOVERNMENTAL ACTIVITIES	1,277,199,619	23,559,957
	Business-type activities:		
	Enterprise fund	11,715,433	10,093,649
TP	TOTAL PRIMARY GOVERNMENT	\$ 1,288,915,052	\$ 33,653,606

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
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	Business-type Activities	Total Primary Government
\$ 121,699,647	\$ (585,696,904)		\$ (585,696,904)
1,855,682	(13,332,878)		(13,332,878)
7,856,898	(17,037,637)		(17,037,637)
3,022,505	(21,542,317)		(21,542,317)
5,540,872	(56,899,318)		(56,899,318)
26,159,248	(18,437,045)		(18,437,045)
395,748	(3,600,088)		(3,600,088)
21,872,106	10,239,028		10,239,028
2,529,472	(36,523,671)		(36,523,671)
42,216,753	(811,298)		(811,298)
7,473,184	(21,925,102)		(21,925,102)
2,213,121	(18,805,342)		(18,805,342)
4,216,349	(118,873,335)		(118,873,335)
657,730	(8,560,232)		(8,560,232)
2,484,491	(16,131,285)		(16,131,285)
3,613,339	(849,108)		(849,108)
5,524,015	(62,442,661)		(62,442,661)
-	(2,703,499)		(2,703,499)
375,810	-		-
259,706,970	(993,932,692)		(993,932,692)
-	-	\$ (1,621,784)	(1,621,784)
\$ 259,706,970	(993,932,692)	(1,621,784)	(995,554,476)

559,131,629	-	559,131,629
180,232,098	-	180,232,098
238,522,255	-	238,522,255
79,524	-	79,524
21,838,132	255,692	22,093,824
999,803,638	255,692	1,000,059,330
5,870,946	(1,366,092)	4,504,854
(102,942,424)	9,621,615	(93,320,809)
\$ (97,071,478)	\$ 8,255,523	\$ (88,815,955)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2019

Data Control Codes		General Fund	Debt Service Fund
ASSETS			
1110	Cash and Cash Equivalents	\$ 428,132,204	\$ 43,066,568
1120	Investments	99,889,638	-
1220	Property Taxes - Delinquent	9,685,160	3,000,601
1230	Allowance for Uncollectible Taxes (credit)	(4,039,100)	(1,208,500)
1240	Due from Other Governments	9,392,873	-
1250	Accrued Interest	406,164	-
1260	Due from Other Funds	4,170,970	198,600
1290	Other Receivables	73,578	-
1300	Inventories, at cost	2,605,477	-
1000	Total Assets	<u>\$ 550,316,964</u>	<u>\$ 45,057,269</u>
LIABILITIES			
2110	Accounts Payable	\$ 8,685,643	\$ -
2150	Payroll Deductions & Withholdings Payable	14,638,976	-
2160	Accrued Wages Payable	32,641,289	-
2170	Due to Other Funds	198,600	-
2180	Due to Other Governments	7,634,670	-
2190	Due to Student Groups	44,592	-
2210	Accrued Expenditures	558,203	-
2300	Unearned Revenue	14,404,766	-
2000	Total Liabilities	<u>78,806,739</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable Revenue - Property Taxes	4,528,461	1,432,431
2602	Unavailable Revenue - MAC	-	-
2600	Total Deferred Inflows of Resources	<u>4,528,461</u>	<u>1,432,431</u>
FUND BALANCES			
3410	Nonspendable	2,913,111	-
3450	Restricted - Grant Funds	-	-
3470	Restricted - Capital Acquisitions and Contractual Obligations	-	-
3480	Restricted - Debt Service	-	43,624,838
3545	Committed - Other	200,009,471	-
3590	Assigned - Other	57,291,771	-
3600	Unassigned	206,767,411	-
3000	Total Fund Balance	<u>466,981,764</u>	<u>43,624,838</u>
4000	Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 550,316,964</u>	<u>\$ 45,057,269</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 173,092,894	\$ 22,307,548	\$ 666,599,214
-	-	99,889,638
-	-	12,685,761
-	-	(5,247,600)
-	6,898,535	16,291,408
-	-	406,164
-	-	4,369,570
-	179,657	253,235
-	3,769,650	6,375,127
<u>\$ 173,092,894</u>	<u>\$ 33,155,390</u>	<u>\$ 801,622,517</u>
\$ 22,054,899	\$ 626,685	\$ 31,367,227
-	-	14,638,976
-	2,346,331	34,987,620
-	3,710,370	3,908,970
120,641	268,280	8,023,591
-	-	44,592
-	-	558,203
-	4,608,493	19,013,259
<u>22,175,540</u>	<u>11,560,159</u>	<u>112,542,438</u>
-	-	5,960,892
-	165,522	165,522
-	165,522	6,126,414
-	3,769,650	6,682,761
-	10,971,420	10,971,420
150,917,354	-	150,917,354
-	-	43,624,838
-	6,688,639	206,698,110
-	-	57,291,771
-	-	206,767,411
<u>150,917,354</u>	<u>21,429,709</u>	<u>682,953,665</u>
<u>\$ 173,092,894</u>	<u>\$ 33,155,390</u>	<u>\$ 801,622,517</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, 2019

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

Total fund balances - governmental funds	\$ 682,953,665	
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:		
		6,535,144
Furniture and Equipment	\$ 1,722,523	
Accumulated Depreciation - Furniture and Equipment	(1,160,981)	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported as assets in the governmental funds.		
Land	\$ 109,213,715	
Buildings	2,840,553,697	
Furniture and Equipment	133,494,218	
Construction in Progress	<u>176,966,762</u>	3,260,228,392
Accumulated Depreciation - Buildings	(992,411,294)	
Accumulated Depreciation - Furniture and Equipment	<u>(78,623,667)</u>	(1,071,034,961)
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	\$ (6,125,180)	
Bonds Payable - Long-term	(2,201,695,000)	
Unamortized Bond Premiums	(122,895,195)	
Other Long term Liability - Accrued Vacation	<u>(8,055,838)</u>	(2,338,771,213)
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	\$ 5,960,892	
Other Items	<u>14,570,288</u>	20,531,180
Deferred Charge on Refunding Bonds is a deferred outflow and is not reported in the fund financial statements.		
		10,959,580
Included in the items related to long term debt, as required by GASB 68 and 75, are the following:		
District's proportionate share of the net pension liability	\$ (349,482,869)	
District's proportionate share of the net OPEB liability	(403,012,873)	
Deferred resource inflow related to TRS pension	(19,154,381)	
Deferred resource inflow related to TRS OPEB	(127,442,379)	
Deferred resource outflow related to TRS pension	173,304,683	
Deferred resource outflow related to TRS OPEB	<u>57,314,554</u>	(668,473,265)
Net Position - Governmental Activities		<u>\$ (97,071,478)</u>

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, 2019

Data Control Codes		General Fund	Debt Service Fund
	REVENUES:		
5700	Local and Intermediate Sources	\$ 583,736,468	\$ 182,440,458
5800	State Sources	277,457,143	2,857,374
5900	Federal Sources	44,183,020	2,577,106
5020	Total Revenues	905,376,631	187,874,938
	EXPENDITURES		
	Current:		
0011	Instruction	542,978,334	-
0012	Instructional Resources and Media Services	12,390,678	-
0013	Curriculum and Instructional Staff Development	15,643,028	-
0021	Instructional Leadership	19,490,508	-
0023	School Leadership	53,012,640	-
0031	Guidance and Counseling Services	35,919,082	-
0032	Social Work Services	3,291,351	-
0033	Health Services	9,295,639	-
0034	Pupil Transportation	34,334,724	-
0035	Child Nutrition Services	358,263	-
0036	Co-Curricular Activities	22,308,051	-
0041	General Administration	13,914,046	-
0051	Plant Maintenance and Operations	79,594,229	-
0052	Security & Monitoring Services	8,331,619	-
0053	Data Processing Services	16,678,681	-
0061	Community Services	2,093,004	-
0071	Debt Service - Principal on Long-Term Debt	-	101,640,000
0072	Debt Service - Interest	-	84,475,578
0073	Debt Service - Cost of Issuance and Fiscal Charges	-	2,703,499
0081	Facilities Acquisition and Construction	19,098,956	-
0093	Payments to Member Districts of SSA	-	-
0095	Juvenile Alternative Education Program	123,624	-
0099	Other Intergovernmental Charges	4,616,523	-
6030	Total Expenditures	893,472,980	188,819,077
1100	Excess (Deficiency) of Revenues Over Expenditures	11,903,651	(944,139)
	OTHER FINANCING SOURCES (USES)		
7911	Issuance of Debt - General Obligations Bonds	-	-
7911	Issuance of Debt - Refunding Bonds	-	375,585,000
7912	Proceeds from Sale of Real or Personal Property	-	-
7915	Transfers in	-	-
7916	Premium on Issuance of Bonds	-	35,567,290
8911	Transfers out	(50,000)	-
8940	Payment to Refunded Bond Escrow Agent	-	(412,595,673)
	Total Other Financing Sources (Uses)	(50,000)	(1,443,383)
1200	Net Change in Fund Balance	11,853,651	(2,387,522)
0100	FUND BALANCES, September 1, 2018	455,128,113	46,012,360
3000	FUND BALANCES, August 31, 2019	\$ 466,981,764	\$ 43,624,838

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 3,765,156	\$ 26,440,268	\$ 796,382,350
-	13,918,703	294,233,220
<u>200,000</u>	<u>85,996,674</u>	<u>132,956,800</u>
<u>3,965,156</u>	<u>126,355,645</u>	<u>1,223,572,370</u>
-	54,210,387	597,188,721
-	772,095	13,162,773
-	5,263,405	20,906,433
-	1,571,878	21,062,386
-	18,799	53,031,439
-	1,791,679	37,710,761
-	187,547	3,478,898
-	517,502	9,813,141
-	-	34,334,724
-	48,712,448	49,070,711
-	5,550,147	27,858,198
-	-	13,914,046
-	3,029,637	82,623,866
-	-	8,331,619
-	-	16,678,681
-	2,209,034	4,302,038
-	-	101,640,000
-	-	84,475,578
-	-	2,703,499
127,707,772	-	146,806,728
-	375,810	375,810
-	-	123,624
-	-	<u>4,616,523</u>
<u>127,707,772</u>	<u>124,210,368</u>	<u>1,334,210,197</u>
<u>(123,742,616)</u>	<u>2,145,277</u>	<u>(110,637,827)</u>
111,245,000	-	111,245,000
-	-	375,585,000
45,856	-	45,856
-	50,000	50,000
4,914,152	-	40,481,442
-	-	(50,000)
-	-	<u>(412,595,673)</u>
<u>116,205,008</u>	<u>50,000</u>	<u>114,761,625</u>
(7,537,608)	2,195,277	4,123,798
<u>158,454,962</u>	<u>19,234,432</u>	<u>678,829,867</u>
<u>\$ 150,917,354</u>	<u>\$ 21,429,709</u>	<u>\$ 682,953,665</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, 2019

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

Total net change in fund balances - governmental funds	\$ 4,123,798
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.	722,628
Current year capital expenditures in the fund financial statements are shown as increases in capital assets in the government-wide financial statements.	115,084,096
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	1,066,051
Bonds Payable - Long-term	26,315,000
Unamortized Bond Premiums	(24,532,715)
Deferred Charge for Refunding Bonds	<u>584,797</u>
	3,433,133
Depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(91,578,918)
Adjustments related to the net pension liability, net OPEB liability, and related deferred inflows and deferred outflows, which impact ending net position.	(32,689,818)
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.	<u>6,776,027</u>
Changes in Net Position - Governmental Activities	<u>\$ 5,870,946</u>

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, 2019

		Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
ASSETS			
Current Assets:			
1110	Cash and Cash Equivalents	\$ 8,704,196	\$ 9,819,201
1290	Other Receivables	104,149	-
1310	Inventories, at Cost	-	38,659
	Total Current Assets	<u>8,808,345</u>	<u>9,857,860</u>
Capital Assets			
1530	Furniture & Equipment	-	1,722,523
1570	Accumulated Depreciation	-	(1,160,981)
	Total Capital Assets (net of accumulated depreciation)	<u>-</u>	<u>561,542</u>
1000	TOTAL ASSETS	<u>\$ 8,808,345</u>	<u>\$ 10,419,402</u>
LIABILITIES			
Current Liabilities			
2110	Accounts Payable	\$ 139,141	\$ 11,243
2160	Accrued Wages Payable	397,554	17,999
2170	Due to Other Funds	-	460,600
2200	Accrued Expenses - Claims Payable	-	1,356,312
2300	Unearned Revenue	16,127	-
	Total Current Liabilities	<u>552,822</u>	<u>1,846,154</u>
Non-current Liabilities			
2590	Claims Payable - Non-current	-	2,038,104
	Total Non-current Liabilities	<u>-</u>	<u>2,038,104</u>
2000	TOTAL LIABILITIES	<u>552,822</u>	<u>3,884,258</u>
NET POSITION			
3200	Net Investment in Capital Assets	-	561,542
3900	Unrestricted	<u>8,255,523</u>	<u>5,973,602</u>
3000	TOTAL NET POSITION	<u>\$ 8,255,523</u>	<u>\$ 6,535,144</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, 2019

		Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
	OPERATING REVENUES		
5754	Charges for Services	\$ 10,093,649	\$ 1,209,650
5749	Premiums	-	3,871,108
5020	Total Operating Revenues	<u>10,093,649</u>	<u>5,080,758</u>
	OPERATING EXPENSES		
6100	Payroll Costs	10,137,233	817,430
6200	Purchased and Contracted Services	25,645	867,948
6300	Supplies and Materials	1,211,827	241,016
6429	Claims Expenses	-	2,243,488
6400	Other Operating Expenses	340,728	250,000
6449	Depreciation	-	163,369
6030	Total Operating Expenses	<u>11,715,433</u>	<u>4,583,251</u>
	Operating Income (Loss)	(1,621,784)	497,507
	NON-OPERATING REVENUES (EXPENSES)		
7955	Investment Income	<u>255,692</u>	<u>225,121</u>
1300	Changes in Net Position	(1,366,092)	722,628
0100	TOTAL NET POSITION, September 1, 2018	<u>9,621,615</u>	<u>5,812,516</u>
3300	TOTAL NET POSITION, August 31, 2019	<u>\$ 8,255,523</u>	<u>\$ 6,535,144</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, 2019

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	\$ 9,632,161	\$ -
Cash Received from Interfund Services Provided	-	4,933,094
Cash Payments to Employees for Services	(10,072,707)	(817,665)
Cash Payments to Suppliers	(1,234,714)	(1,102,008)
Cash Payments for Insurance Claims	-	(2,593,912)
Cash Payments for Other Operating Expenses	(340,728)	(250,000)
Net Cash Provided (Used) by Operating Activities	<u>(2,015,988)</u>	<u>169,509</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	<u>255,692</u>	<u>225,121</u>
Net Cash Flows Provided (Used) by Investing Activities	<u>255,692</u>	<u>225,121</u>
 Net Increase In Cash & Cash Equivalents	 (1,760,296)	 394,631
 CASH AND CASH EQUIVALENTS, September 1, 2018	 <u>10,464,492</u>	 <u>9,424,570</u>
 CASH AND CASH EQUIVALENTS, August 31, 2019	 <u>\$ 8,704,196</u>	 <u>\$ 9,819,201</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (1,621,784)	\$ 497,507
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	-	163,369
Effect of Changes in Current Assets and Liabilities:		
(Increase) Decrease in Other Receivables	(98,119)	5,301
(Increase) Decrease in Inventories	-	4,562
Increase (Decrease) in Accounts Payable	2,758	2,394
Increase (Decrease) in Due to Other Funds	-	(152,965)
Increase (Decrease) in Claims Payable	-	(350,424)
Increase (Decrease) in Unearned Revenue	(363,369)	-
Increase (Decrease) in Accrued Wages	64,526	(235)
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,015,988)</u>	<u>\$ 169,509</u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

FIDUCIARY FUND

August 31, 2019

		<u>AGENCY FUNDS</u>
	ASSETS	
1110	Cash	\$ 4,049,306
1290	Due from Others	<u>17,119</u>
1000	TOTAL ASSETS	<u>\$ 4,066,425</u>
	LIABILITIES	
2180	Due to Other Governments	\$ 408,372
2190	Due to Other Groups	205,165
2190	Due to Student Groups	<u>3,452,888</u>
2000	TOTAL LIABILITIES	<u>\$ 4,066,425</u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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 – unrestricted 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, 2019

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. Agency funds have no 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.

Grants 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 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 expenditure in the budget year following the date of the financial statements. All investments with a maturity greater than one year for year ending August 31, 2019 had call date features that were exercised prior to 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. The Capital Projects Fund is a budgeted fund.

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. The District's Special Revenue Funds use project accounting and budgeting for all funds.
- Enterprise Fund – This fund is used to account for after-school and summer programs for elementary and middle school students.
- 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.
- Agency Funds – These funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Agency Funds which are 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).

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. 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 20 of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1. 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 1, the budget is legally enacted through passage of a resolution 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.

	Original Budget	Net Change	Amended Budget
General Fund	\$912,273,622	\$31,985,022	\$944,258,644
Debt Service	180,279,017	8,536,057	188,815,074
Special Revenue Funds – Child Nutrition Services	\$56,999,998	(\$2,906,976)	\$54,093,022

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 27, 2019.

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

Budgeted Funds – Child Nutrition Services	\$14,001,729
Funds not Budgeted	7,427,980
	<u>\$21,429,709</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. 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, 2019 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	\$11,468,333
Capital Projects Fund	150,917,354
Special Revenue Funds	3,006,352

f. 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.

g. 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.

h. 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 assets' lives is not capitalized.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets (continued)

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

i. 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 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.

j. 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.

k. 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Compensated Absences (continued)

- 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.

l. 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 CDs, 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 direct repurchase agreements, bankers' acceptances, local government investment pools, money market mutual funds, 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.

m. 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.

n. 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 1). 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.

o. 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Unearned Revenue (continued)

Prepaid meals for the School Lunch Program and prepaid tuition for the Learning Tree enterprise fund are also recorded as unearned revenues.

p. 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 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.

q. 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.

r. 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 Capital Projects Fund. Arbitrage payable at August 31, 2019 is \$120,641.

s. 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 position that applies to a future period 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 position 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. 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.

t. Pensions

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

t. Pensions (continued)

accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

u. Other Post-Employment Benefits (OPEB)

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

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, 2019, the carrying amount of the District's deposits (cash and interest bearing money market accounts) was \$36,171,986 and the bank balance was \$30,211,598. The District's cash deposits at August 31, 2019 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 August 2019, 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 \$35,053,090 and occurred on August 15, 2019. The total amount of FDIC coverage at the time of the largest combined balance was \$500,000. The amount of pledged collateral was \$35,032,845.

b. Investments

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

2. DEPOSITS AND INVESTMENTS (continued)

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.

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, Texas TERM Investment Pool ("TexasDaily") 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 TexasTERM Local Government Investment Pool investments are designed to comply with all Texas statutes, including regulations for the allowable investment of public funds. The Pool's investors elect Advisory Board Members who are responsible for overall management of the Pool, including formulation and implementation of investment and operating policies.

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

2. DEPOSITS AND INVESTMENTS (Continued)

investments are 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.

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, 2019 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	AAA-m	AAA/S1+	Standard & Poor's	\$ 172,854,104	22.76%	0.23
Lone Star Government Overnight Fund	N/A	AAA-m	AAA-m	Standard & Poor's	14,500,935	1.91%	0.02
LOGIC	N/A	AAA-m	AAA-m	Standard & Poor's	113,188,539	14.91%	0.15
Texpool	N/A	AAA-m	AAA-m	Standard & Poor's	15,885,689	2.09%	0.02
Texpool Prime	N/A	AAA-m	AAA-m	Standard & Poor's	218,500,237	28.78%	0.28
TexSTAR	N/A	AAA-m	AAA-m	Standard & Poor's	13,538,309	1.78%	0.02
Texas Class	N/A	AAA-m	AAA-m	Standard & Poor's	110,977,558	14.62%	0.15
<i>Agency Notes:</i>							
Agency Notes	00-30	A	AA+	Standard & Poor's	9,986,310	1.32%	0.09
Agency Notes	31-60	A	AA+	Standard & Poor's	4,981,366	0.66%	5.34
Agency Notes	61-90	A	AA+	Standard & Poor's	5,000,000	0.66%	1.11
Agency Notes	91-180	A	AA+	Standard & Poor's	14,998,616	1.98%	4.76
Agency Notes	181-364	A	AA+	Standard & Poor's	19,923,344	2.62%	13.05
Agency Notes	365+	A	AA	Standard & Poor's	45,000,000	5.93%	8.78
Total Investments					<u>\$ 759,335,007</u>	<u>100.00%</u>	<u>34</u>

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
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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, 2019, the District had investments with Farm Home Loan Bank that represented 5.25% of 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, 2019, the District had \$759,335,007 invested with a weighted average maturity of 0.09 years or 34 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, 2019.

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, 2019.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

2. DEPOSITS AND INVESTMENTS (Continued)

The District's investments at August 31, 2019 are as follows:

	August 31, 2019	Level 1	Level 2	Level 3
Investments by fair value level:				
Debt Securities:				
Federal Home Loan Bank	\$ 29,996,750	-	\$ 29,996,750	\$ -
Federal Home Loan Mortgage Corporation	20,000,000	-	20,000,000	-
Federal Agricultural Mortgage Corporation	15,000,000		15,000,000	
Federal Home Loan Bank Discount Note	9,906,981		9,906,981	
Federal National Mortgage Association	4,986,310	-	4,986,310	-
Federal Farm Credit Bank System Bond	19,999,595	-	19,999,595	-
Total Debt Securities	<u>99,889,636</u>	<u>-</u>	<u>99,889,636</u>	<u>-</u>
Total investments by fair value:	<u>99,889,636</u>	<u>-</u>	<u>\$ 99,889,636</u>	<u>\$ -</u>
Investments measured at amortized cost:				
External Investment Pools:				
Lone Star Corporate Overnight Plus Fund	172,854,104			
Lone Star Government Overnight Fund	14,500,935			
TexPool	15,885,689			
TexPool Prime	218,500,237			
Total External Investment Pools	<u>421,740,965</u>			
Total investments measured at amortized cost	<u>421,740,965</u>			
Investments measured at net asset value ("NAV"):				
External Investment Pools:				
LOGIC	113,188,539			
Tex STAR	13,538,309			
Texas Class	110,977,558			
Total External Investment Pools	<u>237,704,406</u>			
Total investments measured at NAV	<u>237,704,406</u>			
Total Investments	<u>\$ 759,335,007</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	\$ 113,188,539	N/A	Daily	N/A
Tex STAR	13,538,309	N/A	Daily	N/A
Texas Class	110,977,558	N/A	Daily	N/A
Total investments measured at NAV	<u>\$ 237,704,406</u>			

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

3. INTERFUND RECEIVABLE, PAYABLE, AND TRANSFERS

Interfund receivable and payable balances at August 31, 2019 were as follows:

	Receivable Balance	Payable Balance
General Fund:		
Debt Service Funds	\$ -	\$ 198,600
Non-major Governmental Funds	3,710,370	-
Proprietary Funds	460,600	-
Total General Fund	<u>\$ 4,170,970</u>	<u>\$ 198,600</u>
Debt Service Fund:		
General Fund	198,600	-
Other Governmental Funds:		
General Fund	-	3,710,370
Proprietary Funds:		
General Fund	<u>-</u>	<u>460,600</u>
TOTAL	<u><u>\$ 4,369,570</u></u>	<u><u>\$ 4,369,570</u></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 District also made the following permanent transfers:

- The General Fund subsidized activities whose resources were insufficient to pay for all activities of the catering programs. Transfers to non-major governmental funds were \$50,000.

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 1 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 1 of the year following the year in which imposed. On January 1 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

4. PROPERTY TAXES (Continued)

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 for the year ended August 31, 2019 follows:

	Balance September 1, 2018	Additions	Transfers	Deletions	Balance, August 31, 2019
<u>Capital Assets not being depreciated:</u>					
Land	\$ 109,195,786	\$ 17,929	\$ -	\$ -	\$ 109,213,715
Construction In Progress	125,923,352	100,201,152	(49,157,742)	-	176,966,762
Total	<u>235,119,138</u>	<u>100,219,081</u>	<u>(49,157,742)</u>	<u>-</u>	<u>286,180,477</u>
<u>Capital Assets being depreciated:</u>					
Buildings and Improvements	2,781,902,277	9,493,678	49,157,742	-	2,840,553,697
Furniture and Equipment	138,393,494	5,371,337	-	(8,548,090)	135,216,741
Total	<u>2,920,295,771</u>	<u>14,865,015</u>	<u>49,157,742</u>	<u>(8,548,090)</u>	<u>2,975,770,438</u>
<u>Less Accumulated Depreciation:</u>					
Buildings and Improvements	(908,646,056)	(83,765,238)	-	-	(992,411,294)
Furniture and Equipment	(80,355,689)	(7,977,049)	-	8,548,090	(79,784,648)
Total	<u>(989,001,745)</u>	<u>(91,742,287)</u>	<u>-</u>	<u>8,548,090</u>	<u>(1,072,195,942)</u>
Total Capital Assets being depreciated	<u>1,931,294,026</u>	<u>(76,877,272)</u>	<u>49,157,742</u>	<u>-</u>	<u>1,903,574,496</u>
Capital Assets, Net	<u>\$ 2,166,413,164</u>	<u>\$ 23,341,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,189,754,973</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

5. CAPITAL ASSETS (Continued)

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

Instruction	\$ 53,989,046
Instructional Resources & Media Services	1,250,025
Curriculum & Staff Development	1,878,986
Instructional Leadership	1,894,170
School Leadership	4,778,119
Guidance, Counseling & Evaluation Services	3,390,976
Social Work Services	313,492
Health Services	884,054
Student Transportation	3,087,392
Child Nutrition Services	4,411,893
Co-Curricular Activities	3,038,275
General Administration	1,798,704
Plant Maintenance & Operations	7,312,019
Security & Monitoring Services	776,907
Data Processing Services	1,499,787
Community Services	<u>1,438,442</u>
Total Depreciation	<u><u>\$ 91,742,287</u></u>

6. UNEARNED REVENUE

Unearned revenue consisted of the following:

General Fund	
State Aid	\$ 14,100,810
Other	<u>303,956</u>
Total General Fund	<u>14,404,766</u>
Non-Major Governmental Fund	
Pre-paid Meals	1,152,640
Grants	<u>3,455,853</u>
Total Special Revenue Fund	<u>4,608,493</u>
Total Governmental Activities	<u><u>\$ 19,013,259</u></u>
Enterprise Fund	
Learning Tree	<u><u>\$ 16,127</u></u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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, 2019.

Issue Date	Series	Original Amount	Interest Rates	Final Maturity	Outstanding 08/31/19	Due Within One Year
Unlimited Tax School Building Bonds						
07/31/03	2003B	47,900,000	2.00 - 4.00%	2031	21,970,000	1,350,000
07/01/12	2012	55,000,000	2.00 - 5.00%	2042	50,000,000	-
06/03/13	2007A	80,490,000	2.00 - 5.00%	2036	65,910,000	2,825,000
10/10/13	2013	68,975,000	2.00 - 5.00%	2043	65,260,000	-
05/22/14	2014	40,090,000	2.00 - 5.00%	2034	31,705,000	1,625,000
07/09/15	2015	70,315,000	0.50 - 5.00%	2035	55,615,000	2,465,000
05/18/16	2016	69,030,000	2.00 - 5.00%	2046	62,625,000	2,575,000
06/28/17	2010	69,450,000	2.00 - 5.00%	2038	65,145,000	2,315,000
Unlimited Tax School Building and Refunding Bonds						
07/30/15	2015	93,420,000	2.50 - 5.00%	2045	80,050,000	2,775,000
05/23/17	2017	86,650,000	2.50 - 5.00%	2037	73,470,000	6,190,000
05/30/19	2019	106,370,000	2.50 - 5.00%	2049	106,370,000	2,815,000
Unlimited Tax Refunding Bonds						
12/07/10	2010	50,685,000	2.00 - 4.00%	2026	23,510,000	3,530,000
11/01/11	2011	67,020,000	0.50 - 5.00%	2032	55,300,000	1,085,000
04/15/12	2012	95,305,000	2.00 - 5.00%	2034	82,135,000	4,815,000
11/21/13	2013	81,175,000	2.00 - 5.00%	2035	39,705,000	5,550,000
04/03/14	2014	74,175,000	2.00 - 5.00%	2033	59,640,000	1,125,000
12/11/14	2014A	69,115,000	2.00 - 5.00%	2033	58,515,000	5,255,000
04/06/16	2016	85,575,000	2.00 - 5.00%	2035	72,140,000	1,840,000
10/20/16	2016A	88,335,000	3.00 - 5.00%	2037	76,165,000	5,300,000
12/06/17	2017	49,675,000	2.00 - 5.00%	2027	43,235,000	5,940,000
05/30/18	2018	202,315,000	3.35 - 5.00%	2044	180,810,000	3,730,000
11/20/18	2018A	57,570,000	4.00 - 5.00%	2039	57,570,000	1,770,000
08/20/19	2019A	177,890,000	3.00 - 5.00%	2040	177,890,000	22,770,000
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						
07/15/12	2012	67,105,000	1.75%	2032	57,515,000	3,520,000
07/31/14	2011	78,470,000	2.13%	2040	69,510,000	17,085,000
05/18/16	2016	73,545,000	2.00%	2046	73,545,000	-
05/23/17	2017	100,000,000	1.45%	2047	100,000,000	-
07/11/18	2018	123,390,000	2.75%	2048	123,390,000	-
Variable Rate Unlimited Tax School Building and Refunding Bonds						
07/30/19	2019	145,000,000	1.60%	2049	145,000,000	990,000
Totals		<u>\$ 2,502,035,000</u>			<u>\$ 2,201,695,000</u>	<u>\$ 109,240,000</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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
5/10/2014	\$648,340,000	\$548,340,000	\$30,914,523	\$69,085,477
5/5/2018	\$848,910,000	\$0	\$85,244,629	\$763,665,371

* Amounts include \$111,245,000 of debt issuance and \$4,914,152 of premium from debt issuance.

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

Year Ending August 31,	Principal	Interest	Total
2020	\$ 109,240,000	\$ 79,395,288	\$ 188,635,288
2021	82,775,000	80,466,501	163,241,501
2022	83,170,000	79,232,938	162,402,938
2023	85,050,000	77,278,735	162,328,735
2024	88,995,000	76,514,429	165,509,429
2025-29	465,980,000	348,531,500	814,511,500
2030-34	509,735,000	241,411,913	751,146,913
2035-39	413,815,000	138,375,805	552,190,805
2040-44	258,055,000	62,298,414	320,353,414
2045-49	104,880,000	12,494,295	117,374,295
Total	\$ 2,201,695,000	\$1,195,999,818	\$ 3,397,694,818

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, 2019.

- a. On November 20, 2018, the District issued \$57,570,000 Unlimited Tax Refunding Bonds, Series 2018A, to refund \$64,350,000 representing certain maturities of Unlimited Tax School Building Bonds, Series 2009. The resulting economic gain was \$8,460,448. The resulting net cash flows from the refunding are as follows:

Cash flow requirements to service old debt service	\$ 102,289,366
Less: Cash flow requirements for new debt service	89,644,454
Net decreases in cash flow from refunding	<u>\$ 12,644,912</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

7. LONG-TERM LIABILITIES (Continued)

- b. On May 30, 2019, the District issued \$106,370,000 Unlimited Tax Building and Refunding Bonds, Series 2019, of which \$60,880,000 was utilized to refund certain maturities of Variable Rate Unlimited Tax Refunding Bonds, Series 2011A.
- c. On July 30, 2019, the District issued \$145,000,000 Variable Rate Unlimited Tax School Building and Refunding Bonds, Series 2019. 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 23, 2018. Proceeds from the sale of the Bonds will be used to (i) acquire, construct, renovate, improve and equip various school facilities and purchase the necessary sites therefor, refund certain maturities of the Variable Rate Unlimited Tax School Building Bonds, Series 2014, and (ii) pay the costs of issuance of the Bonds. The Bonds will bear interest at an Initial Rate from July 30, 2019 through July 31, 2024, with interest being payable initially on August 1, 2019 and will be payable on each February 1 and August 1 thereafter through the initial rate period at the rate of 1.60%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate, Quarterly Rate or Semiannual Rate or back to a Term Rate (each a "Variable Rate"), (b) changed to a Flexible Rate, or (c) converted to a Fixed Rate until maturity.

The bonds will be 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, 2024. 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 the 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.

- d. On August 20, 2019, the District issued \$177,890,000 Unlimited Tax Refunding Bonds, Series 2019A, to refund \$208,230,000 representing certain maturities of Variable Rate Unlimited Tax Refunding Bonds, Series 2003A (Conversion to Term Rate), Variable Rate Unlimited Tax Refunding Bonds, Series 2006A (Conversion to Term Rate), Unlimited Tax School Building Bonds, Series 2009A, Unlimited Tax School Building Bonds, Series 2009 (Direct Subsidy – Build America bonds), Unlimited Tax Refunding Bonds, Series 2009, and Unlimited Tax School Building Bonds, Taxable Series 2010B (Direct Subsidy – Build America Bonds). The resulting economic gain was \$28,188,951. The resulting net cash flows from the refunding are as follows:

Cash flow requirements to service old debt service	\$ 304,477,599
Less: Cash flow requirements for new debt service	254,384,619
Net decreases in cash flow from refunding	<u>\$ 50,092,980</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

7. LONG-TERM LIABILITIES (Continued)

- e. On March 8, 2011 the District issued \$80,000,000 Variable Rate Unlimited Tax School Building Bonds, Series 2011. The bonds were issued pursuant to an election held on May 8, 2010 and an Order adopted by the Board of Trustees on February 24, 2011. The amount of the outstanding Bonds, \$80,000,000, was redeemed pursuant to mandatory redemption provisions of \$1,530,000, redeemed pursuant to optional redemption provisions and the balance of \$78,470,000 remarketed July 23, 2014 to a six-year term mode. The Bonds will bear interest from August 1, 2014 through July 31, 2020, with interest being payable initially on February 1, 2015 and on each August 1 and February 1 thereafter at the rate of 2.125%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate, Quarterly Rate or Semiannual Rate or back to a Term Rate (each a "*Variable Rate*"), (b) changed to a Flexible Rate or, (c) converted to a Fixed Rate until maturity.

The bonds will be subject to mandatory tender without the right of retention on the Conversion Date immediately following the end of the Term Rate Period, which occurs on August 1, 2020. During the term 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 the term 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 rate of 7.00% per annum.

The bonds are subject to mandatory redemption prior to maturity as follows:

Series 2011, Mandatory Redemption Schedule					
August 1	Redemption	August 1	Redemption	August 1	Redemption
2020	\$ 2,085,000	2028	\$ 3,135,000	2037	\$ 4,670,000
2021	2,190,000	2029	3,300,000	2038	4,915,000
2022	2,305,000	2030	2,725,000	2039	5,175,000
2023	2,430,000	2031	3,615,000	2040	* 5,445,000
2024	2,555,000	2032	3,805,000		
2025	2,690,000	2033	4,005,000		
2026	2,830,000	2034	4,215,000		
2027	2,980,000	2036	4,440,000		

* Scheduled final maturity.

- f. On July 15, 2012 the District issued \$70,000,000 Variable Rate Unlimited Tax School Building Bonds, Series 2012. The bonds were issued pursuant to an election held on May 8, 2010 authorizing the issuance of \$535.142 million and an Order adopted by the Board of Trustees on May 22, 2012. The amount of the outstanding Bonds, \$67,105,000, was remarketed May 20, 2016 to a six-year term mode. The Bonds will bear interest from June 1, 2016 through May 31, 2022, with interest being payable initially on December 1, 2016 and will be payable on each June 1 and December 1 thereafter at the rate of 1.75%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate,

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

7. LONG-TERM LIABILITIES (Continued)

Quarterly Rate or Semiannual Rate or back to a Term Rate (each a “*Variable Rate*”), (b) changed to a Flexible Rate, or (c) converted to a Fixed Rate until maturity.

The bonds will be subject to mandatory tender without the right of retention on the Conversion Date immediately following the end of the Term Rate Period, which occurs on June 1, 2022. 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 the 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.

The bonds are subject to mandatory redemption prior to maturity as follows:

Series 2012, Mandatory Redemption Schedule

June 1	Redemption	June 1	Redemption	June 1	Redemption
2020	\$ 3,250,000	2026	\$ 4,720,000	2032	* \$ 6,090,000
2021	3,695,000	2027	4,955,000		
2022	3,880,000	2028	5,205,000		
2023	4,075,000	2029	5,465,000		
2024	4,280,000	2030	5,735,000		
2025	\$ 4,495,000	2031	1,400,000		

* Scheduled final maturity.

- g. On May 18, 2016, the District issued \$73,545,000 Variable Rate Unlimited Tax School Building Bonds, Series 2016. The bonds were issued pursuant to an election held on May 10, 2014 authorizing the issuance of \$648.34 million and an Order adopted by the Board of Trustees on October 28, 2014. Proceeds from the sale of the Bonds will be used to (i) acquire, construct, renovate, improve and equip various school facilities, (ii) purchase the necessary sites therefor, and (iii) pay the costs of issuance of the Bonds. The Bonds will bear interest at an Initial Rate from May 18, 2016 through May 31, 2021, with interest being payable initially on December 1, 2016 and will be payable on each June 1 and December 1 thereafter through the initial rate period at the rate of 2.00%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate, Quarterly Rate or Semiannual Rate or back to a Term Rate (each a “*Variable Rate*”), (b) changed to a Flexible Rate, or (c) converted to a Fixed Rate until maturity.

The bonds will be 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, 2021. 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 the 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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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August 31, 2019

7. LONG-TERM LIABILITIES (Continued)

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.

The bonds are subject to mandatory redemption prior to maturity as follows:

Series 2016, Mandatory Redemption Schedule

June 1	Redemption	June 1	Redemption	June 1	Redemption
2021	\$ 1,440,000	2030	\$ 2,230,000	2039	\$ 3,465,000
2022	1,510,000	2031	2,345,000	2040	3,635,000
2023	1,585,000	2032	2,460,000	2041	3,815,000
2024	1,665,000	2033	2,585,000	2042	4,010,000
2025	1,750,000	2034	2,715,000	2043	4,210,000
2026	1,835,000	2035	2,850,000	2044	4,420,000
2027	1,930,000	2036	2,990,000	2045	4,640,000
2028	2,025,000	2037	3,140,000	2046	* 4,870,000
2029	2,125,000	2038	3,300,000		

* Scheduled final maturity.

- h. On June 21, 2017, the District issued \$100,000,000 Variable Rate Unlimited Tax School Building Bonds, Series 2017. The bonds were issued pursuant to an election held on May 10, 2014 authorizing the issuance of \$648.34 million and an Order adopted by the Board of Trustees on October 28, 2014. Proceeds from the sale of the Bonds will be used to (i) acquire, construct, renovate, improve and equip various school facilities, (ii) purchase the necessary sites therefor, and (iii) pay the costs of issuance of the Bonds. The Bonds will bear interest at an Initial Rate from June 21, 2017 through May 31, 2020, with interest being payable initially on December 1, 2017 and will be payable on each June 1 and December 1 thereafter through the initial rate period at the rate of 1.45%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate, Quarterly Rate or Semiannual Rate or back to a Term Rate (each a "Variable Rate"), (b) changed to a Flexible Rate, or (c) converted to a Fixed Rate until maturity.

The bonds will be 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 May 31, 2020. 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 the 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.

The bonds are subject to mandatory redemption prior to maturity as follows:

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August 31, 2019

7. LONG-TERM LIABILITIES (Continued)

Series 2017, Mandatory Redemption Schedule					
June 1	Redemption	June 1	Redemption	June 1	Redemption
2032	\$ 4,225,000	2038	\$ 5,665,000	2044	\$ 7,590,000
2033	4,440,000	2039	5,950,000	2045	7,970,000
2034	4,660,000	2040	6,245,000	2046	8,370,000
2035	4,895,000	2041	6,555,000	2047	* 8,785,000
2036	5,140,000	2042	6,885,000		
2037	5,395,000	2043	7,230,000		

* Scheduled final maturity.

- i. On June 11, 2018, the District issued \$123,390,000 Variable Rate Unlimited Tax School Building Bonds, Series 2018. The bonds were issued pursuant to an election held on May 10, 2014 authorizing the issuance of \$648.34 million and an Order adopted by the Board of Trustees on October 28, 2014. Proceeds from the sale of the Bonds will be used to (i) acquire, construct, renovate, improve and equip various school facilities, (ii) purchase the necessary sites therefor, and (iii) pay the costs of issuance of the Bonds. The Bonds will bear interest at an Initial Rate from June 11, 2018 through August 1, 2023, with interest being payable initially on February 1, 2019 and will be payable on each February 1 and August 1 thereafter through the initial rate period at the rate of 2.75%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate, Quarterly Rate or Semiannual Rate or back to a Term Rate (each a "*Variable Rate*"), (b) changed to a Flexible Rate, or (c) converted to a Fixed Rate until maturity.

The bonds will be 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, 2023. 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 the 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.

The bonds are subject to mandatory redemption prior to maturity as follows:

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San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

7. LONG-TERM LIABILITIES (Continued)

Series 2018, Mandatory Redemption Schedule					
June 1	Redemption	June 1	Redemption	June 1	Redemption
2023	\$ 2,415,000	2032	\$ 3,745,000	2041	\$ 5,810,000
2024	2,535,000	2033	3,935,000	2042	6,100,000
2025	2,660,000	2034	4,130,000	2043	6,405,000
2026	2,795,000	2035	4,335,000	2044	6,725,000
2027	2,935,000	2036	4,550,000	2045	7,060,000
2028	3,080,000	2037	4,780,000	2046	7,415,000
2029	3,235,000	2038	5,020,000	2047	7,785,000
2030	3,395,000	2039	5,270,000	2048	*
2031	3,565,000	2040	5,535,000		8,175,000

* Scheduled final maturity.

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 \$3,394,416 reported in the Fund at August 31, 2019 is based on an actuarial study completed in October 2019. 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, 2019 were as follows:

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

7. LONG-TERM LIABILITIES (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$2,228,010,000	\$ 486,830,000	\$ 513,145,000	\$2,201,695,000	\$ 109,240,000
Unamortized Bond Premium	98,362,480	40,481,442	15,948,727	122,895,195	-
Compensated Absences	7,827,136	2,764,590	2,535,888	8,055,838	589,611
Net Pension Liability	202,456,772	349,482,869	202,456,772	349,482,869	-
Net OPEB Liability	332,460,481	403,012,873	332,460,481	403,012,873	-
Worker's Compensation	3,744,840	1,835,575	2,185,999	3,394,416	1,356,312
Total	<u>\$2,872,861,709</u>	<u>\$1,284,407,349</u>	<u>\$1,068,732,867</u>	<u>\$3,088,536,191</u>	<u>\$ 111,185,923</u>

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:

	2019	2018
Beginning of Year Liability	\$ 3,744,840	\$ 4,283,996
Current Year Claims and Changes in Estimates	1,835,575	1,262,395
Claim Payments	(2,185,999)	(1,801,551)
End of Year Liability	<u>\$ 3,394,416</u>	<u>\$ 3,744,840</u>

8. HEALTH CARE COVERAGE

At August 31, 2019, 10,372 employees of the District were covered by an employee benefits health plan. TRS-qualified insurance plan participants were 10,358. The District paid premiums averaging \$627 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 \$62,388,168.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

9. FUND BALANCE

The fund balance as of August 31, 2019 consists of the following amounts:

	General Fund	Debt Service Fund	Capital Project Fund	Other Governmental Funds	Total
Non-spendable:					
Inventory	\$ 2,605,477	\$ -	\$ -	\$ 3,769,650	\$ 6,375,127
Long-term Loan/Notes Rec	307,634	-	-	-	307,634
Restricted:					
Debt Service	-	43,624,838	-	-	43,624,838
Child Nutrition	-	-	-	10,232,079	10,232,079
Authorized Construction	-	-	150,917,354	-	150,917,354
Grants	-	-	-	739,341	739,341
Committed:					
Local Special Revenue	-	-	-	6,688,639	6,688,639
Opening New Schools	27,871,515	-	-	-	27,871,515
State Revenue Deficits	135,415,019	-	-	-	135,415,019
Technology Deployments	36,722,937	-	-	-	36,722,937
Assigned:					
Employee Benefits	18,831,334	-	-	-	18,831,334
Debt Service	10,000,000	-	-	-	10,000,000
Roofing Repair Projects	1,728,756	-	-	-	1,728,756
E-rate Projects	4,972,676	-	-	-	4,972,676
Administrative Projects	8,054,254	-	-	-	8,054,254
Federal Program Reductions	7,445,522	-	-	-	7,445,522
Federal Maintenance of Effort	6,259,229	-	-	-	6,259,229
Unassigned	<u>206,767,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206,767,411</u>
Total	<u>\$ 466,981,764</u>	<u>\$ 43,624,838</u>	<u>\$ 150,917,354</u>	<u>\$ 21,429,709</u>	<u>\$ 682,953,665</u>

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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

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 percent (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 in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan Description section above.

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. 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

10. DEFINED BENEFIT PENSION PLANS (continued)

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 thru 2017. The 85th Texas Legislature, General Appropriations Act (GAA) affirmed that the employer contribution rates for fiscal years 2018 and 2019 would remain the same.

<u>Contribution Rates</u>	<u>2018</u>	<u>2019</u>
Member	7.70%	7.70%
Non-Employer Contributing Entity (State)	6.80%	6.80%
Employers	6.80%	6.80%

	<u>2018</u>	<u>2019</u>
Northside ISD Employer Contributions	\$21,402,358	\$22,298,929
Northside ISD Member Contributions	\$51,737,123	\$53,332,524
Northside ISD NECE On-behalf Contributions	\$35,033,659	\$34,486,046

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:

- 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 are two additional surcharges an employer is subject to:

- 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

10. DEFINED BENEFIT PENSION PLANS (continued)

- When a school district or charter school does not contribute to the Federal Old-Age Survivors and Disability Insurance (OASDI) Program for certain employees, they must contribute 1.5% of the state contribution rate of certain instructional or administrative employees; and 100% of the state contributions for all other employees.

Actuarial Assumptions

The total pension liability in the August 31, 2017 actuarial valuation rolled forward to August 31, 2018 was determined using the following actuarial assumptions:

Valuation Date	August 31, 2017 rolled forward to August 31, 2018
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	6.907%
Long-term expected Investment Rate of Return	7.25%
Inflation	2.3%
Salary Increases including inflation	3.05% to 9.05%
Benefit Changes during the year	None
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions are primarily based on a study of actual experience for the three year period ending August 31, 2017 and adopted in July, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 6.907%. The single discount rate was based on the expected rate of return on pension plan investments of 7.25 percent and a municipal bond rate of 3.69 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan 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 pension plan's fiduciary net position was sufficient to finance the benefit payments until the year 2069. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2069, and the municipal bond rate was applied to all benefit payments after that date. 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 arithmetic real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2018 are summarized below:

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San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

10. DEFINED BENEFIT PENSION PLANS (continued)

Asset Class	Target Allocation	Long-Term Expected Arithmetic Real Rate of Return	Expected Contribution to Long- Term Portfolio Returns
Global Equity			
U.S	18%	5.70%	1.04%
Non-U.S. Developed	13%	6.90%	0.90%
Emerging Markets	9%	8.95%	0.80%
Directional Hedge Funds	4%	3.53%	0.14%
Private Equity	13%	10.18%	1.32%
Stable Value			
U.S. Treasuries	11%	1.11%	0.12%
Absolute Return	0%	0.00%	0.00%
Stable Value Hedge Funds	4%	3.09%	0.12%
Cash	1%	-0.30%	0.00%
Real Return			
Global Inflation Linked Bonds	3%	0.70%	0.02%
Real Assets	14%	5.21%	0.73%
Energy and Natural Resources	5%	7.48%	0.37%
Commodities	0%	0.00%	0.00%
Risk Parity			
Risk Parity	5%	3.70%	0.18%
Inflation Expectation			2.30%
Volatility Drag			-0.79%
Total	100%		7.25%

* The Expected Contribution to Returns incorporates the volatility drag resulting from the conversion between Arithmetic and Geometric mean returns.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (6.907%) in measuring the Net Pension Liability.

	1% Decrease in Discount Rate (5.907%)	Rate (6.907%)	1% Increase in Discount Rate (7.907%)
District's proportionate share of the net pension liability:	\$527,453,452	\$349,482,869	\$205,214,647

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

10. DEFINED BENEFIT PENSION PLANS (continued)

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

At August 31, 2019, the District reported a liability of \$349,482,869 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	\$349,482,869
State's proportionate share that is associated with District	514,008,447
Total	<u>\$863,491,316</u>

The net pension liability was measured as of August 31, 2017 and rolled forward to August 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2017 and rolled forward to August 31, 2018. 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, 2017 thru August 31, 2018.

At August 31, 2018 the District's proportion of the collective net pension liability was 0.6349336% which was an increase of 0.0017539% from its proportion measured as of August 31, 2017.

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

- The Total Pension Liability as of August 31, 2018 was developed using a roll-forward method from the August 31, 2017 valuation.
- Demographic assumptions including post-retirement mortality, termination rates, and rates of retirement were updated based on the experience study performed for TRS for the period ending August 31, 2017.
- Economic assumptions including rates of salary increase for individual participants was updated based on the same experience study.
- The discount rate changed from 8.0 percent as of August 31, 2017 to 6.907 percent as of August 31, 2018.
- The long-term assumed rate of return changed from 8.0 percent to 7.25 percent.
- The change in the long-term assumed rate of return combined with the change in the single discount rate was the primary reason for the increase in the Net Pension Liability.

There were no changes to the actuarial assumptions or other inputs that affected measurement of the total pension liability since the prior measurement period.

For the year ended August 31, 2019, the District recognized pension expense of \$31,439,139 and revenue of \$31,439,139 for support provided by the State.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

10. DEFINED BENEFIT PENSION PLANS (continued)

At August 31, 2019, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 2,178,389	\$ 8,574,930
Changes in actuarial assumptions	126,005,408	3,937,672
Difference between projected and actual investment earnings	-	6,631,188
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	22,821,957	10,591
Contributions paid to TRS subsequent to the measurement date	22,298,929	-
Total	\$ 173,304,683	\$ 19,154,381

The net amounts of the employer's balances of deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended August 31:	Pension Expense Amount
2020	\$35,565,210
2021	\$21,610,400
2022	\$17,819,189
2023	\$21,888,978
2024	\$21,096,272
Thereafter	\$13,871,324

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 that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.

OPEB Plan Fiduciary Net Position

Detail information about the TRS-Care's fiduciary net position is available in the separately-issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <http://www.trs.state.tx.us/about/documents/cafr.pdf#CAFR>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
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NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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

Benefits Provided

TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all 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.

Eligible retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits (TRS-Care 2 and TRS-Care 3). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage.

TRS-Care Monthly Rates for Retirees Effective January 1, 2018 - December 31, 2018			
	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 .75% 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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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

	<u>Contribution Rates</u>	
	<u>2018</u>	<u>2019</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	\$5,573,435	\$5,767,167
Employer # 015915 - Member Contributions	\$4,367,420	\$4,502,096
Employer # 015915 - NECE On-behalf Contributions	\$6,440,011	\$6,339,347

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 employers hire a TRS retiree, they are required to pay to 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 \$182.6 million in fiscal year 2018. The 85th Texas Legislature, House Bill 30 provided an additional \$212 million in one-time, supplemental funding for the 2018-19 biennium to continue to support the program. This was also received in FY2018 bringing the appropriations received in fiscal year 2018 to \$394.6 million.

Actuarial Assumptions

The total OPEB liability in the August 31, 2017 was rolled forward to August 31, 2018. The actuarial valuation was determined using the following actuarial assumptions:

The actuarial valuation of TRS-Care is similar to the actuarial valuations performed for the pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including rates of retirement, termination, and disability, and most of the economic assumptions, including general inflation, salary increases, and general payroll growth, used in this OPEB valuation were identical to those used in the respective TRS pension valuation. The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The Post-retirement mortality rates were based on the 2018 TRS of Texas Healthy Pensioner Mortality Tables.

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2017 TRS pension actuarial valuation that was rolled forward to August 31, 2018:

Rates of Mortality	General Inflation
Rates of Retirement	Wage Inflation
Rates of Termination	Expected Payroll Growth
Rates of Disability Incidence	

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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

Additional Actuarial Methods and Assumptions:

Valuation Date	August 31, 2017 rolled forward to August 31, 2018
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.30%
Single Discount Rate	3.69%
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.
Payroll Growth Rate	2.50%
Projected Salary Increases	3.05% to 9.05%
Healthcare Trend Rates	6.75% to 9.00%
Election Rates	Normal retirement: 70% participation prior to age 65 and 75% participation after age 65
Ad hoc post-employment benefit changes	None

Discount Rate

A single discount rate of 3.69% was used to measure the total OPEB liability. There was a change of .27 percent in the discount rate since the previous year. 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 applied to all periods of projected benefit payments to determine the total OPEB liability.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.69%) in measuring the Net OPEB Liability.

	1% Decrease in Discount Rate (2.69%)	Current Single Discount Rate (3.69%)	1% Increase in Discount Rate (4.69%)
District's proportionate share of the Net OPEB Liability:	\$ 479,723,785	\$ 403,012,873	\$ 342,329,597

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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

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

At August 31, 2019, the District reported a liability of \$403,012,873 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	\$403,012,873
State's proportionate share that is associated with District	571,379,341
Total	<u>\$974,392,214</u>

The Net OPEB Liability was measured as of August 31, 2017 and rolled forward to August 31, 2018 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 contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2017 thru August 31, 2018.

At August 31, 2019 the District's proportion of the collective Net OPEB Liability was 0.8071410% compared to 0.7645186% as of August 31, 2018.

Changes Since the Prior Actuarial Valuation – There were significant changes of benefit terms that affected measurement of the Total OPEB liability during the measurement period.

- Adjustments were made for retirees that were known to have discontinued their health care coverage in fiscal year 2018. This change increased the Total OPEB Liability.
- The health care trend rate assumption was updated to reflect the anticipated return of the Health Insurer Fee (HIF) in 2020. This change increased the Total OPEB Liability.
- Demographic and economic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2017. This change increased the Total OPEB Liability.
- The discount rate was changed from 3.42% as of August 31, 2017 to 3.69% as of August 31, 2018. This change lowered the OPEB liability.
- The 85th Legislature, Regular Session, passed the following statutory change in House Bill 3976 which became effective on September 1, 2017:
 - Created a high-deductible health plan.
 - Created a single Medicare Advantage plan and Medicare prescription drug plan for all Medicare-eligible participants.
 - Allowed eligible retirees and their eligible dependents to enroll in TRS-Care when the retiree reaches 65 years of age, rather than waiting for the next enrollment period.
 - Eliminated free coverage under TRS-Care, except for certain disability retirees, requiring members to contribute \$200 per month towards their health insurance premiums.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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

For the year ended August 31, 2019, the District recognized OPEB expense of \$ 20,783,350 and revenue of \$ 20,783,350 for support provided by the State.

At August 31, 2019, 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	\$ 21,386,395	\$ 6,360,135
Changes in actuarial assumptions	6,725,193	121,082,244
Difference between projected and actual investment earnings	70,482	-
Changes in proportion and Differences between the District's contributions and proportionate share of contributions	23,365,317	-
Contributions paid to TRS subsequent to the measurement date	5,767,167	-
Total	\$ 57,314,554	\$ 127,442,379

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

Year ended August 31:	OPEB Expense Amount
2020	\$ (12,955,003)
2021	\$ (12,955,003)
2022	\$ (12,955,003)
2023	\$ (12,968,332)
2024	\$ (12,975,956)
Thereafter	\$ (11,085,695)

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

12. RISK MANAGEMENT (continued)

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 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.

Commercial Paper

On July 23, 2019 the Board of Trustees of the District authorized and established a commercial paper program with an aggregate not to exceed \$100,000,000 to provide interim financing for eligible projects of the District. At August 31, 2019 the District has taken no action regarding the commercial paper program, has not selected a liquidity provider, and has made no draws.

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 \$2,601,155, \$2,030,736, and \$1,967,480 for fiscal years 2019, 2018, and 2017, respectively.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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, 2019, are summarized below:

Fund	Inter-local	State Entitlements	Federal Grants	Total
General Fund	\$ 138,517	\$ 8,129,145	\$ 1,125,211	\$ 9,392,873
Nonmajor Governmental Funds	128,530	198,439	6,571,566	6,898,535
Total	<u>\$ 267,047</u>	<u>\$ 8,327,584</u>	<u>\$ 7,696,777</u>	<u>\$ 16,291,408</u>

16. SHARED SERVICE ARRANGEMENTS

The District is the fiscal agent for three shared service arrangements (SSA) that provide special education teachers and instructional assistants to member districts. In addition to the District, there are 8 other member districts. The following are the SSA revenue and expenditures:

	315 SSA IDEA Programs	434 SSA Visually Impaired	435 SSA Regional Day School - Deaf	459 SSA - Services to Students With Autism
Revenue:				
Distributed by TEA	\$ 106,440	\$ -	\$ 366,008	\$ 15,035
State Agencies Other than TEA	-	72,094	-	-
Total Revenues	<u>\$ 106,440</u>	<u>\$ 72,094</u>	<u>\$ 366,008</u>	<u>\$ 15,035</u>
Expenditures:				
Payroll Costs	\$ 52,986	\$ 64,594	\$ 366,008	\$ 15,035
Purchased & Contracted Services	504	7,500	-	-
Supplies and Materials	37,599	-	-	-
Miscellaneous Operating Costs	15,351	-	-	-
Total Expenditures	<u>\$ 106,440</u>	<u>\$ 72,094</u>	<u>\$ 366,008</u>	<u>\$ 15,035</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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	\$ 557,625,639	\$ 179,765,534	\$ -	\$ -	\$ 737,391,173
Tuition & Fees	2,922,625	-	-	-	2,922,625
Investment Earnings	15,098,562	2,674,924	3,560,273	279,252	21,613,011
Rentals	329,398	-	-	-	329,398
E-Rate	1,655,893	-	-	-	1,655,893
Food Sales	-	-	-	14,091,800	14,091,800
Athletic/Co-curricular	1,980,891	-	-	-	1,980,891
Local Grants	-	-	-	1,911,024	1,911,024
Campus Activities	-	-	-	10,010,721	10,010,721
Other	4,123,460	-	204,883	147,471	4,475,814
Total	\$ 583,736,468	\$ 182,440,458	\$ 3,765,156	\$ 26,440,268	\$ 796,382,350

18. FEDERAL REVENUE RECORDED IN THE GENERAL FUND

<u>Program Title</u>	<u>Type Program</u>	<u>Amount</u>
Medicaid School Health and Related Services	Direct	\$ 41,322,624
Impact Aid-P.L. 81-874	Direct	640,976
ROTC	Direct	1,011,994
Teacher Placement Program	Direct	20,900
Summer School LEP	Direct	33,793
ESEA Title I, Part A	Indirect	615,920
ESEA Title II, Part A	Indirect	77,383
Title III, Part B, Homeless Children	Indirect	1,047
Title III, English Language Acquisition- LEP	Indirect	28,120
Title III, English Language Acquisition-Immigrant	Indirect	12,659
Carl Perkins Basic Grant for Career & Technology	Indirect	30,102
IDEA VI-B Formula	Indirect	363,777
IDEA VI-B Preschool Formula	Indirect	5,367
TANF Family Assistance	Indirect	1,114
Adult Education	Indirect	10,907
Climate Transformation Program	Indirect	6,337
		<u>\$ 44,183,020</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

19. COMPLIANCE AND ACCOUNTABILITY

a. 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

b. Deficit Fund Balance or Fund Net Assets of Individual Funds

The following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

20. NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 83: Certain Asset Retirement Obligations. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement became effective for the District in the current fiscal year and had no impact on the financial statements of the District.

GASB Statement No. 84: Fiduciary Activities. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. This Statement becomes effective for the District in fiscal year 2020 and while the content of fiduciary statements will be modified, will otherwise have no effect on the financial statements of the District.

GASB Statement No. 87: Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This Statement becomes effective for the District in fiscal year 2021 and is anticipated to

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

20. NEW ACCOUNTING PRONOUNCEMENTS (continued)

have little to no effect on the financial statements of the District.

GASB Statement No. 88: Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements. The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt. This Statement becomes effective for the District in the current fiscal year and had no impact on the financial statements of the District.

GASB Statement No. 89: Accounting for Interest Cost Incurred before the End of a Construction Period. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement becomes effective for the District in fiscal year 2021 and is not anticipated to have an impact on the financial statements of the District.

GASB Statement No. 90: Majority Equity Interests. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The District currently has no equity interest in a component unit. This Statement becomes effective for the District in fiscal year 2020 and is not anticipated to have an impact on the financial statements of the District.

GASB Statement No. 91: Conduit Debt Obligations. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers. There is currently no conduit debt associated with the District. This Statement becomes effective for the District in fiscal year 2022 and is not anticipated to have an impact on the financial statements of the District.

21. EXCESS OF EXPENDITURES OVER APPROPRIATIONS BY FUNCTION

The Texas Education Agency requires the budgets for certain Governmental fund types to be filed with the Texas Education Agency. The budget should not be exceeded in any functional category under TEA requirements. Expenditures exceeded appropriations in one functional category in the Debt Service Fund for the year ended August 31, 2019. Amounts budgeted for cost of issuance were not adequate to cover actual expenditures. For the year ended August 31, 2019, the net change in fund balance as well as other functional categories was within budgeted amounts.

22. SUBSEQUENT EVENTS

On November 19, 2019, the District issued \$64,705,000 Unlimited Tax Refunding Bonds, Series 2019B pursuant to an Order adopted by the Board of Trustees on October 22, 2019. Proceeds from the sale of these Bonds will be used to refund certain maturities of the District's currently outstanding indebtedness and to pay the cost of issuance. The Bonds mature through February 15, 2032. Interest on the Bonds accrues at the rate ranging from 2%-5% per annum from the expected date of delivery, December 18, 2019.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

22. SUBSEQUENT EVENTS (continued)

On November 19, 2019, The Board authorized the Superintendent to negotiate a settlement with the District's insurance carrier for hail damage incurred in April 2016. Total estimated claims are \$67,441,768 and total insurance proceeds received as of August 31, 2019 are \$43,676,035. There were no insurance proceeds received in the 2018-19 fiscal year. As of the date of this report, settlement has not been achieved. If settlement is not achieved, the District will continue to file and receive claims for expenditures incurred in the course of repairing hail damaged assets.

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REQUIRED SUPPLEMENTARY INFORMATION

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, 2019**

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
REVENUES					
5700	Local and Intermediate Sources	\$ 571,314,821	\$ 581,897,773	\$ 583,736,468	\$ 1,838,695
5800	State Sources	277,070,232	278,547,564	277,457,143	(1,090,421)
5900	Federal Sources	35,153,178	42,598,534	44,183,020	1,584,486
5020	Total Revenues	883,538,231	903,043,871	905,376,631	2,332,760
EXPENDITURES					
Current:					
0010	Instruction & Instructional Related Services:				
0011	Instruction	553,623,613	559,514,037	542,978,334	16,535,703
0012	Instructional Resources and Media Services	12,491,681	12,580,267	12,390,678	189,589
0013	Curriculum and Instructional Staff Development	16,620,022	17,398,568	15,643,028	1,755,540
	Total Instruction & Instructional Related Services	582,735,316	589,492,872	571,012,040	18,480,832
0020	Instructional & School Leadership:				
0021	Instructional Leadership	20,796,915	20,903,836	19,490,508	1,413,328
0023	School Leadership	53,831,523	54,536,169	53,012,640	1,523,529
	Total Instructional and School Leadership	74,628,438	75,440,005	72,503,148	2,936,857
0030	Support Services - Student:				
0031	Guidance and Counseling Services	36,889,774	37,448,629	35,919,082	1,529,547
0032	Social Work Services	3,526,699	3,655,024	3,291,351	363,673
0033	Health Services	9,871,765	9,860,713	9,295,639	565,074
0034	Pupil Transportation	37,442,019	37,874,203	34,334,724	3,539,479
0035	Child Nutrition Services	410,663	410,663	358,263	52,400
0036	Co-Curricular Activities	23,363,756	24,258,274	22,308,051	1,950,223
	Total Support Services - Student	111,504,676	113,507,506	105,507,110	8,000,396
0040	Administration:				
0041	General Administration	14,838,006	15,296,413	13,914,046	1,382,367
	Total Administration	14,838,006	15,296,413	13,914,046	1,382,367
0050	Support Services - Non-Student Based:				
0051	Plant Maintenance and Operations	83,193,650	84,798,994	79,594,229	5,204,765
0052	Security & Monitoring Services	9,124,403	9,379,474	8,331,619	1,047,855
0053	Data Processing Services	17,359,302	17,960,728	16,678,681	1,282,047
	Total Support Services - Non-Student Based	109,677,355	112,139,196	104,604,529	7,534,667
0060	Ancillary Services:				
0061	Community Services	1,995,546	2,413,655	2,093,004	320,651
	Total Ancillary Services	1,995,546	2,413,655	2,093,004	320,651
0080	Capital Outlay				
0081	Facilities Acquisition and Construction	11,563,075	30,637,787	19,098,956	11,538,831
	Total Capital Outlay	11,563,075	30,637,787	19,098,956	11,538,831

(Continued on next page.)

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, 2019

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
EXPENDITURES (Continued)					
0090	Intergovernmental Charges				
0095	Juvenile Alternative Education Program	\$ 182,040	\$ 182,040	\$ 123,624	\$ 58,416
0099	Other Intergovernmental Charges	5,149,170	5,149,170	4,616,523	532,647
	Total Intergovernmental Charges	5,331,210	5,331,210	4,740,147	591,063
6030	Total Expenditures	912,273,622	944,258,644	893,472,980	50,785,664
1100	Excess (Deficiency) of Revenues Over Expenditures	(28,735,391)	(41,214,773)	11,903,651	53,118,424
8911	Other Financing Sources (Uses): Transfer to Child Nutrition Fund	-	(50,000)	(50,000)	-
	Total Other Financing Sources (Uses)	-	(50,000)	(50,000)	-
1200	Net Change in Fund Balance	(28,735,391)	(41,264,773)	11,853,651	53,118,424
0100	FUND BALANCES, September 1, 2018	455,128,113	455,128,113	455,128,113	-
3000	FUND BALANCES, August 31, 2019	\$ 426,392,722	\$ 413,863,340	\$ 466,981,764	\$ 53,118,424

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, 2019

	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability (Asset)	0.634933610%	0.633179746%	0.629787679%	0.653317300%	0.463126500%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 349,482,869	\$ 202,456,772	\$ 237,987,399	\$ 230,938,970	\$ 123,707,492
State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	<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>
Total	<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>
District's Covered Payroll	\$ 671,910,694	\$ 649,054,807	\$ 631,085,132	\$ 606,189,117	\$ 576,676,473
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	52.01%	31.19%	37.71%	38.10%	21.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.74%	82.17%	78.00%	78.43%	83.25%

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, 2018 - the period from September 1, 2017 - August 31, 2018.

Note: Five 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."

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF DISTRICT CONTRIBUTIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
Year Ended August 31, 2019

	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 21,402,358	\$ 20,751,937	\$ 20,759,157	\$ 19,982,317	\$ 19,345,006
Contribution in Relation to the Contractually Required Contribution associated with the District	(21,402,358)	(20,751,937)	(20,759,157)	(19,982,317)	(19,345,006)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 692,630,183	\$ 671,910,694	\$ 649,054,807	\$ 631,085,132	\$ 606,189,117
Contributions as a Percentage of Covered Payroll	3.09%	3.09%	3.20%	3.17%	3.19%

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: Five 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."

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, 2019

	2019	2018
District's Proportion of the Net Pension Liability (Asset)	0.807140966%	0.764518600%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 403,012,873	\$ 332,460,481
State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	<u>571,379,341</u>	<u>506,815,527</u>
Total	<u>\$ 974,392,214</u>	<u>\$ 839,276,008</u>
District's Covered Payroll	\$ 671,910,694	\$ 649,054,807
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	59.98%	51.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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. Two 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, 2019

	2019	2018
Contractually Required Contribution	\$ 5,573,435	\$ 3,974,741
Contribution in Relation to the Contractually Required Contribution associated with the District	(5,573,435)	(3,974,741)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 692,630,183	\$ 671,910,694
Contributions as a Percentage of Covered Payroll	0.80%	0.59%

Note: The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, August 31 of the prior year. Two 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, 2019

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
REVENUES					
5700	Local and Intermediate Sources	\$ 178,968,444	\$ 182,173,444	\$ 182,440,458	\$ 267,014
5800	State Sources	2,856,144	2,856,144	2,857,374	1,230
5900	Federal Sources	2,560,621	2,576,621	2,577,106	485
5000	Total Revenues	184,385,209	187,606,209	187,874,938	268,729
EXPENDITURES					
0070	Debt Service				
0071	Debt Service - Principal on Long-Term Debt	93,490,000	101,640,000	101,640,000	-
0072	Debt Service - Interest	85,789,017	84,475,578	84,475,578	-
0073	Debt Service - Cost of Issuance and Fiscal Charges	1,000,000	2,699,496	2,703,499	(4,003)
	Total Debt Service	180,279,017	188,815,074	188,819,077	(4,003)
6030	Total Expenditures	180,279,017	188,815,074	188,819,077	(4,003)
1100	Excess (Deficiency) of Revenues Over Expenditures	4,106,192	(1,208,865)	(944,139)	264,726
Other Financing Sources (Uses):					
7911	Issuance of Debt - Refunding Bonds	-	375,585,000	375,585,000	-
7916	Premium on Issuance of Bonds	-	35,567,290	35,567,290	-
8949	Payment to Refunded Bond Escrow Agent	-	(412,599,676)	(412,595,673)	4,003
	Total Other Financing Sources (Uses)	-	(1,447,386)	(1,443,383)	4,003
1200	Net Change in Fund Balance	4,106,192	(2,656,251)	(2,387,522)	268,729
0100	FUND BALANCES, September 1, 2018	46,012,360	46,012,360	46,012,360	-
3000	FUND BALANCES, August 31, 2019	\$ 50,118,552	\$ 43,356,109	\$ 43,624,838	\$ 268,729

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, 2019

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
REVENUES					
5700	Local and Intermediate Sources	\$ 15,180,727	\$ 15,149,835	\$ 14,515,731	\$ (634,104)
5800	State Sources	312,594	286,375	286,501	126
5900	Federal Sources	41,506,677	40,528,170	38,673,205	(1,854,965)
5000	Total Revenues	56,999,998	55,964,380	53,475,437	(2,488,943)
EXPENDITURES					
Current:					
0030	Support Services - Student:				
0035	Child Nutrition Services	53,826,498	50,891,267	48,712,448	2,178,819
	Total Support Services - Student	53,826,498	50,891,267	48,712,448	2,178,819
0050	Support Services - Non-Student Based:				
0051	Plant Maintenance and Operations	3,173,500	3,201,755	2,967,972	233,783
	Total Support Services - Non-Student Based	3,173,500	3,201,755	2,967,972	233,783
6030	Total Expenditures	56,999,998	54,093,022	51,680,420	2,412,602
1100	Excess (Deficiency) of Revenues Over Expenditures	-	1,871,358	1,795,017	(76,341)
Other Financing Sources (Uses):					
7915	Transfers In	-	50,000	50,000	-
	Total Other Financing Sources (Uses)	-	50,000	50,000	-
1200	Net Change in Fund Balance	-	1,921,358	1,845,017	(76,341)
0100	FUND BALANCES, September 1, 2018	12,156,712	12,156,712	12,156,712	-
3000	FUND BALANCES, August 31, 2019	\$ 12,156,712	\$ 14,078,070	\$ 14,001,729	\$ (76,341)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF DELINQUENT TAXES RECEIVABLE
August 31, 2019

Year Ended 08/31	1	2		3
	Maintenance & Operations	Tax Rates		Taxable Assessed Valuation
		Debt Service	Total	
2010 & Prior years	\$ various	\$ various	\$ various	\$ 31,876,692,336
2011	1.04000	0.32550	1.36550	31,865,406,152
2012	1.04000	0.33550	1.37550	32,288,285,714
2013	1.04000	0.33550	1.37550	33,191,950,055
2014	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

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

10	20	31	32	40	50
Balance 08/31/18	Current Year's Tax Levy **	Maintenance & Operations Collections	Debt Service Collections	Net Adjustments	Balance 08/31/19
\$ 2,151,407	\$ -	\$ 62,846	\$ 13,385	\$ (462,334)	\$ 1,612,842
412,847	-	14,685	4,596	(3,360)	390,206
480,992	-	26,378	8,510	(3,226)	442,878
553,004	-	50,208	16,197	(18,388)	468,211
742,035	-	236,747	76,374	81,151	510,065
849,960	-	273,338	88,178	107,601	596,045
1,011,574	-	76,155	24,568	(219,988)	690,863
1,445,267	-	(971,247)	(313,320)	(1,846,344)	883,490
4,664,198	-	(1,082,167)	(349,102)	(4,550,895)	1,544,572
-	741,953,066	556,788,593	179,617,884	-	5,546,589
<u>\$ 12,311,284</u>	<u>\$ 741,953,066</u>	<u>\$ 555,475,536</u>	<u>\$ 179,187,270</u>	<u>\$ (6,915,783)</u>	<u>\$ 12,685,761</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF BONDS PAYABLE

August 31, 2019

Date of Issue	Description	Interest Rate	Original Issue Amount	Amounts Outstanding 08/31/18	Issued Current Year	Retired or Converted
Unlimited Tax School Building Bonds						
07/31/03	Series 2003A	2.00 - 5.00%	\$ 47,900,000	\$ 23,790,000	\$ -	\$ 23,790,000
07/31/03	Series 2003B	2.00 - 4.00%	47,900,000	23,260,000	-	1,290,000
05/04/06	Series 2006A	2.00 - 5.00%	36,730,000	25,160,000	-	25,160,000
02/25/09	Series 2009	3.00 - 5.13%	75,670,000	64,350,000	-	64,350,000
11/11/09	Series 2009A	4.00 - 5.00%	32,500,000	23,760,000	-	23,760,000
07/01/12	Series 2012	2.00 - 5.00%	55,000,000	50,000,000	-	-
06/03/13	Series 2007A	2.00 - 5.00%	80,490,000	68,615,000	-	2,705,000
10/10/13	Series 2013	2.00 - 5.00%	68,975,000	65,260,000	-	-
05/22/14	Series 2014	2.00 - 5.00%	40,090,000	33,270,000	-	1,565,000
07/09/15	Series 2015	0.50 - 5.00%	70,315,000	57,960,000	-	2,345,000
05/18/16	Series 2016	2.00 - 5.00%	69,030,000	65,085,000	-	2,460,000
06/28/17	Series 2010	2.00 - 5.00%	69,450,000	67,350,000	-	2,205,000
Unlimited Tax School Building and Refunding Bonds						
07/30/15	Series 2015	2.50 - 5.00%	93,420,000	82,720,000	-	2,670,000
05/23/17	Series 2017	2.50 - 5.00%	86,650,000	79,475,000	-	6,005,000
05/30/19	Series 2019	2.50 - 5.00%	106,370,000	-	106,370,000	-
Unlimited Tax Refunding Bonds						
11/11/09	Series 2009	3.00 - 4.00%	15,340,000	8,080,000	-	8,080,000
12/07/10	Series 2010	2.00 - 4.00%	50,685,000	26,935,000	-	3,425,000
11/01/11	Series 2011	0.50 - 5.00%	67,020,000	56,355,000	-	1,055,000
04/15/12	Series 2012	2.00 - 5.00%	95,305,000	86,705,000	-	4,570,000
11/21/13	Series 2013	2.00 - 5.00%	81,175,000	46,475,000	-	6,770,000
04/03/14	Series 2014	2.00 - 5.00%	74,175,000	60,805,000	-	1,165,000
12/11/14	Series 2014-A	2.00 - 5.00%	69,115,000	62,035,000	-	3,520,000
04/06/16	Series 2016	2.00 - 5.00%	85,575,000	76,705,000	-	4,565,000
10/20/16	Series 2016A	3.00 - 5.00%	88,335,000	81,215,000	-	5,050,000
12/06/17	Series 2017	2.00 - 5.00%	49,675,000	49,060,000	-	5,825,000
05/30/18	Series 2018	3.35 - 5.00%	202,315,000	202,315,000	-	21,505,000
11/20/18	Series 2018A	4.00 - 5.00%	57,570,000	-	57,570,000	-
08/20/19	Series 2019A	3.00 - 5.00%	177,890,000	-	177,890,000	-
Unlimited Tax Qualified School Construction Bonds (Tax Credit Bonds)						
11/12/09	Series 2009	1.505%	28,000,000	28,000,000	-	-
Unlimited Tax School Building Bonds (Taxable Direct Subsidy - Build America Bonds)						
11/12/09	Series 2009	6.246%	25,075,000	25,075,000	-	25,075,000
11/16/10	Series 2010	5.491 - 5.891%	107,995,000	107,995,000	-	107,995,000
Variable Rate Unlimited Tax School Building Bonds						
06/01/16	Series 2012 (2016)	1.75%	67,105,000	60,870,000	-	3,355,000
05/22/14	Series 2014	2.00%	79,245,000	79,245,000	-	79,245,000
07/31/14	Series 2011	2.13%	78,470,000	71,490,000	-	1,980,000
05/18/16	Series 2016	2.00%	73,545,000	73,545,000	-	-
05/23/17	Series 2017	1.45%	100,000,000	100,000,000	-	-
07/11/18	Series 2018	2.75%	123,390,000	123,390,000	-	-
Variable Rate Unlimited Tax School Building and Refunding Bonds						
07/30/19	Series 2019	1.60%	145,000,000	-	145,000,000	-
Variable Rate Unlimited Tax School Refunding Bonds						
05/31/14	Series 2011A	2.00%	78,630,000	71,660,000	-	71,660,000
Totals			<u>\$ 3,001,120,000</u>	<u>\$ 2,228,010,000</u>	<u>\$ 486,830,000</u>	<u>\$ 513,145,000</u>

Amounts Outstanding 08/31/19	Interest Current Year	Requirements				09/01/21 To Maturity Interest
		Year Ending 08/31/20		Year Ending 08/31/21		
		Principal	Interest	Principal	Interest	
\$ -	\$ 1,085,856	\$ -	\$ -	\$ -	\$ -	\$ -
21,970,000	953,588	1,350,000	901,987	1,435,000	847,987	4,660,276
-	1,166,123	-	-	-	-	-
-	841,806	-	-	-	-	-
-	1,084,030	-	-	-	-	-
50,000,000	1,867,275	-	1,867,275	-	1,867,275	31,183,913
65,910,000	2,992,550	2,825,000	2,857,300	2,955,000	2,716,050	21,678,650
65,260,000	3,209,500	-	3,209,500	-	3,209,500	57,669,900
31,705,000	1,563,600	1,625,000	1,501,000	1,690,000	1,436,000	10,653,800
55,615,000	2,415,801	2,465,000	2,298,551	2,585,000	2,175,301	16,089,796
62,625,000	2,507,088	2,575,000	2,408,688	1,365,000	2,305,688	33,026,986
65,145,000	2,732,200	2,315,000	2,688,100	2,430,000	2,572,350	25,216,400
80,050,000	3,178,588	2,775,000	3,071,788	2,915,000	2,933,038	33,741,762
73,470,000	3,063,906	6,190,000	2,883,756	6,440,000	2,636,156	14,623,100
106,370,000	942,692	2,815,000	4,524,920	2,955,000	4,384,170	52,694,080
-	326,931	-	-	-	-	-
23,510,000	874,875	3,530,000	770,550	3,660,000	644,400	1,294,300
55,300,000	2,466,425	1,085,000	2,434,325	1,000,000	2,403,050	15,036,575
82,135,000	3,848,019	4,815,000	3,619,519	5,015,000	3,431,569	21,500,287
39,705,000	2,093,581	5,550,000	1,785,581	4,105,000	1,544,206	8,973,835
59,640,000	2,758,500	1,125,000	2,729,375	1,175,000	2,684,375	18,334,350
58,515,000	2,841,250	5,255,000	2,657,075	7,335,000	2,342,325	10,745,275
72,140,000	3,014,163	1,840,000	2,831,563	1,915,000	2,739,563	23,214,737
76,165,000	3,252,250	5,300,000	2,999,750	5,510,000	2,787,750	21,268,525
43,235,000	2,009,050	5,940,000	1,892,550	6,180,000	1,654,950	4,995,400
180,810,000	8,968,987	3,730,000	7,893,738	3,915,000	7,707,238	92,073,709
57,570,000	1,927,470	1,770,000	2,618,450	1,855,000	2,529,950	25,001,350
177,890,000	-	22,770,000	7,410,822	7,975,000	6,376,700	62,711,100
28,000,000	421,400	-	421,400	-	421,400	2,107,000
-	1,587,464	-	-	-	-	-
-	6,369,041	-	-	-	-	-
57,515,000	1,065,225	3,520,000	1,006,513	3,695,000	944,912	14,458,850
-	1,584,900	-	-	-	-	-
69,510,000	1,519,163	17,085,000	1,477,087	2,190,000	2,752,313	25,063,763
73,545,000	1,470,900	-	1,470,900	1,440,000	1,470,900	58,586,062
100,000,000	1,450,000	-	1,450,000	-	5,250,000	102,511,500
123,390,000	3,581,737	-	3,393,225	-	3,393,225	105,079,575
145,000,000	6,444	990,000	2,320,000	1,040,000	2,304,160	121,943,173
-	1,433,200	-	-	-	-	-
\$ 2,201,695,000	\$ 84,475,578	\$ 109,240,000	\$ 79,395,288	\$ 82,775,000	\$ 80,466,501	\$ 1,036,138,029

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.

TITLE III, PART B, STEWART B. MCKINNEY HOMELESS ASSISTANCE (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, (211) accounts for two programs. **Improving Basic Programs** 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. **School Improvement Grant** funds are for additional academic instruction that provides supplemental resources to LEAs to help schools with high concentrations of students from low-income families provide high-quality education, which will enable all children to meet the state student performance standards. School Improvement Grants provide funds to identified campuses and are supplemental to the Title I, Part A funds.

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.

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

IDEA - PART B DISCRETIONARY (226)

These funds are granted to operate programs that support a special education component such as: targeted support, Regional Day School Programs for the Deaf, private residential placements, or priority projects and emerging needs.

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 and U.S.D.A. donated commodities.

CARL D. PERKINS GRANTS (244) Carl D. Perkins Basic Formula Grant are funds granted to provide career and technical education to develop new and/or improve career and technology education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations at 1) a limited number of campuses (sites) or 2) a limited number of program areas. **Carl D. Perkins Reserve Grant** provides high school students modern, impactful, and rigorous, career and technical program which can serve to close performance caps while simultaneously preparing students for post-secondary success.

TITLE II, PART A, (255) Supporting Effective Instruction 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. **Principal Preparation Grant** funds seek to identify strong principal candidates from current staff, partner with an effective principal preparation program, and offer candidates authentic campus-based leadership experiences.

TITLE III, PART A, ENGLISH LANGUAGE ACQUISITION & 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) is granted 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.

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.

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** and the **TEXAS HURRICANE EMERGENCY IMPACT AID FOR DISPLACED STUDENTS**. Other Federally funded grants are awarded from direct federal agency sources: From the Department of Education, the **CLIMATE TRANSFORMATION PROGRAM**. From the Department of Health and Human Services, the **DEPARTMENT OF HOMELAND SECURITY CITIZENSHIP GRANT**. From the Department of Agriculture, the **NATURAL RESOURCES CONSERVATION SERVICES GRANT**. From the Department of Defense, **MILITARY GRANTS** which are intended to create a "college bound culture" and prepare all students – military and civilian – with higher order thinking skills that will help them succeed in Advanced Placement (AP) courses and become college ready.

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.

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.

INSTRUCTIONAL MATERIALS (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; **PREKINDERGARTEN GRANT PROGRAM** purpose is to enhance the current Pre-K program which aligns with the TEA's curriculum guidelines and will address specific quality standards, Pre-K for Children with disabilities, and expand teacher and instructional assistant's knowledge to help children. **PROJECT ACORN** funds received from Texas Parks and Wildlife Department for students to learn about the natural resources around them. Two grants from the Texas Department of Agriculture are the **URBAN SCHOOLS AGRICULTURAL GRANT** gives students hands on learning experience where food and clothing comes from and **EXPANDING THE THREE E'S GRANT PROGRAM** improves student's understanding of nutrition education and improves participation in physical activity.

SSA - STATE VISUALLY IMPAIRED (434) are supplemental funds awarded by the State through Regional Education Service Centers (ESC) to meet the special educational needs of visually impaired students.

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

SERVICES TO STUDENTS WITH AUTISM GRANT (459) serves students ages 3 to 5 with autism and their families. It is a collaboration between eight districts within the boundaries of Education Service Center Region 20. Student assessments, focused intervention, staff development and parent education are included in the grant.

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.

CITY OF SAN ANTONIO PRE-K FOR SA COMPETITIVE GRANT (482) is used to support the expansion of opportunities that increase the number of students served in a high quality prekindergarten program. It increases the length of the school day for students in an existing program, includes parent involvement, decreases class size ratio, and other research-based best practices.

CITY OF SAN ANTONIO AFTER SCHOOL CHALLENGE (485) funds are used to supplement 21st Century after school programs at some Northside campuses.

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: 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, Project ACORN, Tesoro, Librarypalooza, 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, 2019

Data Control Codes		206 Title III, Part B Homeless Children	211 Title I, Part A Improving Basic Program	220 Adult Basic Education Federal	223 TANF Family Assistance
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1240	Due from Other Governments	10,219	1,887,358	54,259	-
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
1000	TOTAL ASSETS	<u>\$ 10,219</u>	<u>\$ 1,887,358</u>	<u>\$ 54,259</u>	<u>\$ -</u>
	LIABILITIES				
2110	Accounts Payable	\$ -	\$ 34,043	\$ 134	\$ -
2160	Accrued Wages Payable	-	560,932	18,931	-
2170	Due to Other Funds	10,219	1,292,383	35,194	-
2180	Due to Other Governments	-	-	-	-
2300	Unearned Revenues	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
2000	TOTAL LIABILITIES	<u>10,219</u>	<u>1,887,358</u>	<u>54,259</u>	<u>-</u>
	DEFERRED INFLOWS OF RESOURCES				
2602	Unavailable Revenue - MAC	<hr/> -	<hr/> -	<hr/> -	<hr/> -
2600	TOTAL DEFERRED INFLOWS OF RESOURCES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	-	-
3500	Committed	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
3000	TOTAL FUND BALANCES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,219</u>	<u>\$ 1,887,358</u>	<u>\$ 54,259</u>	<u>\$ -</u>

224 IDEA Part B Formula	225 IDEA Part B Preschool	226 IDEA Part B Discretionary	240 National Breakfast and Lunch Program	244 Vocational Ed Basic Grant	255 Title II, Part A Training and Recruitment
\$ -	\$ -	\$ -	\$ 11,429,976	\$ -	\$ -
2,135,228	48,823	22,658	1,040,543	34,560	513,625
-	-	-	99,549	-	-
-	-	-	3,769,650	-	-
<u>\$ 2,135,228</u>	<u>\$ 48,823</u>	<u>\$ 22,658</u>	<u>\$ 16,339,718</u>	<u>\$ 34,560</u>	<u>\$ 513,625</u>
\$ 13,909	\$ 4,344	\$ 8,787	\$ 352,380	\$ 4,345	\$ -
673,020	7,945	-	832,969	1,187	180,113
1,448,299	36,534	13,871	-	29,028	333,307
-	-	-	-	-	-
-	-	-	1,152,640	-	205
<u>2,135,228</u>	<u>48,823</u>	<u>22,658</u>	<u>2,337,989</u>	<u>34,560</u>	<u>513,625</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,769,650	-	-
-	-	-	10,232,079	-	-
-	-	-	-	-	-
-	-	-	14,001,729	-	-
<u>\$ 2,135,228</u>	<u>\$ 48,823</u>	<u>\$ 22,658</u>	<u>\$ 16,339,718</u>	<u>\$ 34,560</u>	<u>\$ 513,625</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds

August 31, 2019

Data Control Codes		263 Title III, Part A English Language Acquisition	265 21st Century Community Learning	272 Medicaid Administrative Claim Program	289 Other Federal Special Revenue Funds
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ 417,876	\$ -
1240	Due from Other Governments	106,253	66,349	566,509	85,182
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
1000	TOTAL ASSETS	<u>\$ 106,253</u>	<u>\$ 66,349</u>	<u>\$ 984,385</u>	<u>\$ 85,182</u>
	LIABILITIES				
2110	Accounts Payable	\$ 13,062	\$ 387	\$ -	\$ 24,918
2160	Accrued Wages Payable	3,318	-	28,052	7,936
2170	Due to Other Funds	89,873	65,962	-	52,328
2180	Due to Other Governments	-	-	268,239	-
2300	Unearned Revenues	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
2000	TOTAL LIABILITIES	<u>106,253</u>	<u>66,349</u>	<u>296,291</u>	<u>85,182</u>
	DEFERRED INFLOWS OF RESOURCES				
2602	Unavailable Revenue - MAC	<hr/> -	<hr/> -	<u>165,522</u>	<hr/> -
2600	TOTAL DEFERRED INFLOWS OF RESOURCES	<hr/> -	<hr/> -	<u>165,522</u>	<hr/> -
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	522,572	-
3500	Committed	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
3000	TOTAL FUND BALANCES	<hr/> -	<hr/> -	<u>522,572</u>	<hr/> -
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 106,253</u>	<u>\$ 66,349</u>	<u>\$ 984,385</u>	<u>\$ 85,182</u>

315 SSA - IDEA Part B Discretionary	381 Adult Basic Education State	392 Non-Educational Community Based Support	397 Advanced Placement Incentives	410 Instructional Materials Allotment	429 Other State Special Revenue Funds
\$ -	\$ -	\$ -	\$ 237,336	\$ 2,278,478	\$ -
-	-	9,996	-	19,487	9,506
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,996</u>	<u>\$ 237,336</u>	<u>\$ 2,297,965</u>	<u>\$ 9,506</u>
\$ -	\$ -	\$ -	\$ 748	\$ 100,750	\$ -
-	-	7,944	-	-	75
-	-	2,052	-	-	9,431
-	-	-	-	-	-
-	-	-	19,819	2,197,215	-
<u>-</u>	<u>-</u>	<u>9,996</u>	<u>20,567</u>	<u>2,297,965</u>	<u>9,506</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	216,769	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>216,769</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,996</u>	<u>\$ 237,336</u>	<u>\$ 2,297,965</u>	<u>\$ 9,506</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds

August 31, 2019

Data Control Codes		434 SSA Visually Impaired	435 SSA Regional Day School - Deaf	459 SSA - Services to Students With Autism	461 Campus Activity Funds
ASSETS					
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 6,445,456
1240	Due from Other Governments	-	39,711	119,739	-
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
1000	TOTAL ASSETS	<u>\$ -</u>	<u>\$ 39,711</u>	<u>\$ 119,739</u>	<u>\$ 6,445,456</u>
LIABILITIES					
2110	Accounts Payable	\$ -	\$ -	\$ 21,572	\$ -
2160	Accrued Wages Payable	-	22,525	-	-
2170	Due to Other Funds	-	17,186	98,167	-
2180	Due to Other Governments	-	-	-	-
2300	Unearned Revenues	-	-	-	-
2000	TOTAL LIABILITIES	<u>-</u>	<u>39,711</u>	<u>119,739</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
2602	Unavailable Revenue - MAC	-	-	-	-
2600	TOTAL DEFERRED INFLOWS OF RESOUR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	-	-
3500	Committed	-	-	-	6,445,456
3000	TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,445,456</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 39,711</u>	<u>\$ 119,739</u>	<u>\$ 6,445,456</u>

482 City of San Antonio Pre-K	485 City of San Antonio After School Challenge	486 Northside Education Foundation Grant	491 Growing Tree Day Care	499 Other Local Special Revenue Funds
\$ -	\$ 4,304	\$ -	\$ 198,041	\$ 1,296,081
117,953	10,577	-	-	-
-	-	69,107	-	11,001
-	-	-	-	-
<u>\$ 117,953</u>	<u>\$ 14,881</u>	<u>\$ 69,107</u>	<u>\$ 198,041</u>	<u>\$ 1,307,082</u>
\$ -	\$ -	\$ 2,921	\$ -	\$ 44,385
-	-	-	-	1,384
117,953	-	58,583	-	-
-	41	-	-	-
-	14,840	7,603	72,592	1,143,579
<u>117,953</u>	<u>14,881</u>	<u>69,107</u>	<u>72,592</u>	<u>1,189,348</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	125,449	117,734
-	-	-	125,449	117,734
<u>\$ 117,953</u>	<u>\$ 14,881</u>	<u>\$ 69,107</u>	<u>\$ 198,041</u>	<u>\$ 1,307,082</u>

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds

August 31, 2019

Data Control Codes	Total Nonmajor Special Revenue Fund August 31, 2019	Total Nonmajor Governmental August 31, 2019
ASSETS		
1110 Cash and Cash Equivalents	\$ 22,307,548	\$ 22,307,548
1240 Due from Other Governments	6,898,535	6,898,535
1260 Due from Other Funds	-	-
1290 Other Receivables	179,657	179,657
1300 Inventories	<u>3,769,650</u>	<u>3,769,650</u>
1000 TOTAL ASSETS	<u>\$ 33,155,390</u>	<u>\$ 33,155,390</u>
LIABILITIES		
2110 Accounts Payable	\$ 626,685	\$ 626,685
2160 Accrued Wages Payable	2,346,331	2,346,331
2170 Due to Other Funds	3,710,370	3,710,370
2180 Due to Other Governments	268,280	268,280
2300 Unearned Revenues	<u>4,608,493</u>	<u>4,608,493</u>
2000 TOTAL LIABILITIES	<u>11,560,159</u>	<u>11,560,159</u>
DEFERRED INFLOWS OF RESOURCES		
2602 Unavailable Revenue - MAC	<u>165,522</u>	<u>165,522</u>
2600 TOTAL DEFERRED INFLOWS OF RESOURCES	<u>165,522</u>	<u>165,522</u>
FUND BALANCES		
3400 Nonspendable	3,769,650	3,769,650
3400 Restricted	10,971,420	10,971,420
3500 Committed	<u>6,688,639</u>	<u>6,688,639</u>
3000 TOTAL FUND BALANCES	<u>21,429,709</u>	<u>21,429,709</u>
4000 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 33,155,390</u>	<u>\$ 33,155,390</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, 2019

Data Control Codes	206 Title III, Part B Homeless Children	211 Title I, Part A Improving Basic Program	220 Adult Basic Education Federal	223 TANF Family Assistance
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	107,155	18,902,152	587,408	35,711
5020 Total Revenues	<u>107,155</u>	<u>18,902,152</u>	<u>587,408</u>	<u>35,711</u>
EXPENDITURES:				
0011 Instruction	13,668	14,349,656	405,020	28,426
0012 Instructional Resources & Media Services	-	-	-	-
0013 Curriculum & Inst'l Staff Development	-	938,460	162,313	7,285
0010 Total Instruction & Instructional-Related Services	<u>13,668</u>	<u>15,288,116</u>	<u>567,333</u>	<u>35,711</u>
0021 Instructional Leadership	-	754,699	3,143	-
0023 School Leadership	-	-	-	-
0020 Total Instructional & School Leadership	<u>-</u>	<u>754,699</u>	<u>3,143</u>	<u>-</u>
0031 Guidance, Counseling & Evaluation Services	-	1,085,640	16,932	-
0032 Social Work Services	90,389	47,784	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0030 Total Student Support Services	<u>90,389</u>	<u>1,133,424</u>	<u>16,932</u>	<u>-</u>
0051 Plant Maintenance & Operations	-	-	-	-
0052 Security & Monitoring Services	-	-	-	-
0050 Total Support Services Non-Student Based	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
0061 Community Services	3,098	1,725,913	-	-
0093 Payments to Member Districts of SSA	-	-	-	-
6030 Total Expenditures	<u>107,155</u>	<u>18,902,152</u>	<u>587,408</u>	<u>35,711</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
7915 Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	-	-
0100 FUND BALANCE, September 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000 FUND BALANCE, August 31, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

224 IDEA Part B Formula	225 IDEA Part B Preschool	226 IDEA Part B Discretionary	240 National Breakfast and Lunch Program	244 Vocational Ed Basic Grant	255 Title II, Part A Training and Recruitment
\$ -	\$ -	\$ -	\$ 14,515,731	\$ -	\$ -
-	-	-	286,501	-	-
18,185,095	260,276	212,487	38,673,205	1,069,195	2,581,461
18,185,095	260,276	212,487	53,475,437	1,069,195	2,581,461
17,477,312	259,243	123,009	-	951,406	16,440
-	-	-	-	-	-
123,245	1,033	-	-	78,970	2,421,719
17,600,557	260,276	123,009	-	1,030,376	2,438,159
285,685	-	-	-	-	92,400
-	-	-	-	-	11,138
285,685	-	-	-	-	103,538
298,844	-	77,867	-	-	6,962
-	-	-	-	8,000	-
-	-	11,611	-	-	-
-	-	-	-	-	-
-	-	-	48,712,448	-	-
-	-	-	-	30,819	-
298,844	-	89,478	48,712,448	38,819	6,962
-	-	-	2,967,972	-	-
-	-	-	-	-	-
-	-	-	2,967,972	-	-
9	-	-	-	-	32,802
-	-	-	-	-	-
18,185,095	260,276	212,487	51,680,420	1,069,195	2,581,461
-	-	-	1,795,017	-	-
-	-	-	50,000	-	-
-	-	-	1,845,017	-	-
-	-	-	12,156,712	-	-
\$ -	\$ -	\$ -	\$ 14,001,729	\$ -	\$ -

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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, 2019

Data Control Codes	263 Title III, Part A English Language Acquisition	265 21st Century Community Learning	272 Medicaid Administrative Claim Program	289 Other Federal Special Revenue Funds
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	1,267,688	1,291,566	1,090,905	1,625,930
5020 Total Revenues	<u>1,267,688</u>	<u>1,291,566</u>	<u>1,090,905</u>	<u>1,625,930</u>
EXPENDITURES:				
0011 Instruction	965,829	568,933	308,176	805,605
0012 Instructional Resources & Media Services	-	-	-	-
0013 Curriculum & Inst'l Staff Development	37,377	621,506	-	478,223
0010 Total Instruction & Instructional-Related Services	<u>1,003,206</u>	<u>1,190,439</u>	<u>308,176</u>	<u>1,283,828</u>
0021 Instructional Leadership	3,206	14,034	259,112	76,367
0023 School Leadership	2,252	-	-	3,315
0020 Total Instructional & School Leadership	<u>5,458</u>	<u>14,034</u>	<u>259,112</u>	<u>79,682</u>
0031 Guidance, Counseling & Evaluation Services	18,631	24,000	-	235,911
0032 Social Work Services	-	-	39,996	-
0033 Health Services	-	-	499,691	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0030 Total Student Support Services	<u>18,631</u>	<u>24,000</u>	<u>539,687</u>	<u>235,911</u>
0051 Plant Maintenance & Operations	-	378	-	-
0052 Security & Monitoring Services	-	-	-	-
0050 Total Support Services Non-Student Based	<u>-</u>	<u>378</u>	<u>-</u>	<u>-</u>
0061 Community Services	240,393	62,715	-	26,509
0093 Payments to Member Districts of SSA	-	-	-	-
6030 Total Expenditures	<u>1,267,688</u>	<u>1,291,566</u>	<u>1,106,975</u>	<u>1,625,930</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	(16,070)	-
7915 Transfers In	-	-	-	-
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	(16,070)	-
0100 FUND BALANCE, September 1, 2018	<u>-</u>	<u>-</u>	<u>538,642</u>	<u>-</u>
3000 FUND BALANCE, August 31, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 522,572</u>	<u>\$ -</u>

315 SSA - IDEA Part B Discretionary	381 Adult Basic Education State	392 Non-Educational Community Based Support	397 Advanced Placement Incentives	410 Instructional Materials Allotment	429 Other State Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	87,669	70,825	17,160	12,243,664	51,749
106,440	-	-	-	-	-
106,440	87,669	70,825	17,160	12,243,664	51,749
101,276	66,770	-	6,257	12,243,664	35,248
-	-	-	-	-	-
4,518	18,959	-	10,903	-	15,210
105,794	85,729	-	17,160	12,243,664	50,458
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
563	1,940	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
563	1,940	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
83	-	70,825	-	-	1,291
-	-	-	-	-	-
106,440	87,669	70,825	17,160	12,243,664	51,749
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	216,769	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 216,769	\$ -	\$ -

(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, 2019

Data Control Codes	434 SSA Visually Impaired	435 SSA Regional Day School - Deaf	459 SSA - Services to Students With Autism	461 Campus Activity Funds
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ 10,010,721
5800 State Program Revenues	72,094	366,008	723,033	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	<u>72,094</u>	<u>366,008</u>	<u>723,033</u>	<u>10,010,721</u>
EXPENDITURES:				
0011 Instruction	72,094	366,008	126,516	3,356,046
0012 Instructional Resources & Media Services	-	-	-	747,499
0013 Curriculum & Inst'l Staff Development	-	-	134,527	1,513
0010 Total Instruction & Instructional-Related Services	<u>72,094</u>	<u>366,008</u>	<u>261,043</u>	<u>4,105,058</u>
0021 Instructional Leadership	-	-	82,245	-
0023 School Leadership	-	-	-	-
0020 Total Instructional & School Leadership	<u>-</u>	<u>-</u>	<u>82,245</u>	<u>-</u>
0031 Guidance, Counseling & Evaluation Services	-	-	3,468	5,101
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	5,475,103
0030 Total Student Support Services	<u>-</u>	<u>-</u>	<u>3,468</u>	<u>5,480,204</u>
0051 Plant Maintenance & Operations	-	-	-	60,525
0052 Security & Monitoring Services	-	-	-	-
0050 Total Support Services Non-Student Based	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,525</u>
0061 Community Services	-	-	467	-
0093 Payments to Member Districts of SSA	-	-	375,810	-
6030 Total Expenditures	<u>72,094</u>	<u>366,008</u>	<u>723,033</u>	<u>9,645,787</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	-	364,934
7915 Transfers In	-	-	-	-
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	-	364,934
0100 FUND BALANCE, September 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,080,522</u>
3000 FUND BALANCE, August 31, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,445,456</u>

482 City of San Antonio Pre-K	485 City of San Antonio After School Challenge	486 Northside Education Foundation Grant	491 Growing Tree Day Care	499 Other Local Special Revenue Funds
\$ 748,647	\$ 239,768	\$ 348,272	\$ 1,378	\$ 575,751
-	-	-	-	-
-	-	-	-	-
<u>748,647</u>	<u>239,768</u>	<u>348,272</u>	<u>1,378</u>	<u>575,751</u>
624,526	181,323	318,054	-	439,882
-	-	1,427	-	23,169
124,121	57,458	1,250	-	24,815
<u>748,647</u>	<u>238,781</u>	<u>320,731</u>	<u>-</u>	<u>487,866</u>
-	987	-	-	-
-	-	-	-	2,094
-	<u>987</u>	<u>-</u>	<u>-</u>	<u>2,094</u>
-	-	14,968	-	852
-	-	-	1,378	-
-	-	6,200	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	44,225
<u>-</u>	<u>-</u>	<u>21,168</u>	<u>1,378</u>	<u>45,077</u>
-	-	-	-	762
-	-	-	-	-
-	-	-	-	<u>762</u>
-	-	6,373	-	38,556
-	-	-	-	-
<u>748,647</u>	<u>239,768</u>	<u>348,272</u>	<u>1,378</u>	<u>574,355</u>
-	-	-	-	1,396
-	-	-	-	-
-	-	-	-	1,396
-	-	-	125,449	<u>116,338</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,449</u>	<u>\$ 117,734</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, 2019

Data Control Codes	Total Nonmajor Special Revenue Funds August 31, 2019	Total Nonmajor Governmental August 31, 2019
REVENUES:		
5700 Local & Intermediate Sources	\$ 26,440,268	\$ 26,440,268
5800 State Program Revenues	13,918,703	13,918,703
5900 Federal Program Revenues	85,996,674	85,996,674
5020 Total Revenues	<u>126,355,645</u>	<u>126,355,645</u>
EXPENDITURES:		
0011 Instruction	54,210,387	54,210,387
0012 Instructional Resources & Media Services	772,095	772,095
0013 Curriculum & Inst'l Staff Development	5,263,405	5,263,405
0010 Total Instruction & Instructional-Related Services	<u>60,245,887</u>	<u>60,245,887</u>
0021 Instructional Leadership	1,571,878	1,571,878
0023 School Leadership	18,799	18,799
0020 Total Instructional & School Leadership	<u>1,590,677</u>	<u>1,590,677</u>
0031 Guidance, Counseling & Evaluation Services	1,791,679	1,791,679
0032 Social Work Services	187,547	187,547
0033 Health Services	517,502	517,502
0034 Student (Pupil) Transportation	-	-
0035 Child Nutrition Services	48,712,448	48,712,448
0036 Cocurricular/Extracurricular Activities	5,550,147	5,550,147
0030 Total Student Support Services	<u>56,759,323</u>	<u>56,759,323</u>
0051 Plant Maintenance & Operations	3,029,637	3,029,637
0052 Security & Monitoring Services	-	-
0050 Total Support Services Non-Student Based	<u>3,029,637</u>	<u>3,029,637</u>
0061 Community Services	2,209,034	2,209,034
0093 Payments to Member Districts of SSA	375,810	375,810
6030 Total Expenditures	<u>124,210,368</u>	<u>124,210,368</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	2,145,277	2,145,277
7915 Transfers In	<u>50,000</u>	<u>50,000</u>
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	2,195,277	2,195,277
0100 FUND BALANCE, September 1, 2018	<u>19,234,432</u>	<u>19,234,432</u>
3000 FUND BALANCE, August 31, 2019	<u>\$ 21,429,709</u>	<u>\$ 21,429,709</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.

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, 2019

		752	770	771
		Printing Operations	Worker's Compensation Insurance	Equipment Insurance
ASSETS				
Current Assets				
1110	Cash and Cash Equivalents	\$ 867,600	\$ 8,191,016	\$ 254,490
1310	Inventories, at Cost	<u>38,659</u>	<u>-</u>	<u>-</u>
	Total Current Assets	<u>906,259</u>	<u>8,191,016</u>	<u>254,490</u>
Capital Assets				
1530	Furniture & Equipment	1,584,199	-	-
1570	Accumulated Depreciation	<u>(1,036,091)</u>	<u>-</u>	<u>-</u>
	Total Capital Assets (net of accumulated depreciation)	<u>548,108</u>	<u>-</u>	<u>-</u>
1000	TOTAL ASSETS	<u><u>\$ 1,454,367</u></u>	<u><u>\$ 8,191,016</u></u>	<u><u>\$ 254,490</u></u>
LIABILITIES				
Current Liabilities				
2110	Accounts Payable	\$ 9,212	\$ 1,311	\$ 720
2160	Accrued Wages Payable	10,002	4,338	-
2170	Due to Other Funds	460,600	-	-
2200	Accrued Expenses - Claims Payable	<u>-</u>	<u>1,356,312</u>	<u>-</u>
	Total Current Liabilities	479,814	1,361,961	720
Non-current Liabilities				
2590	Claims Payable - Non-current	<u>-</u>	<u>2,038,104</u>	<u>-</u>
	TOTAL LIABILITIES	<u>479,814</u>	<u>3,400,065</u>	<u>720</u>
NET POSITION				
3200	Net Investment in Capital Assets	703,494	-	-
3900	Unrestricted	<u>271,059</u>	<u>4,790,951</u>	<u>253,770</u>
3000	TOTAL NET POSITION	<u><u>\$ 974,553</u></u>	<u><u>\$ 4,790,951</u></u>	<u><u>\$ 253,770</u></u>

772	780	
Armored Car Service	Unemployment Insurance	Internal Service Funds Totals
\$ 71,355	\$ 434,740	\$ 9,819,201
-	-	38,659
71,355	434,740	9,857,860
138,324	-	1,722,523
(124,890)	-	(1,160,981)
13,434	-	561,542
\$ 84,789	\$ 434,740	\$ 10,419,402
\$ -	\$ -	\$ 11,243
3,659	-	17,999
-	-	460,600
-	-	1,356,312
3,659	-	1,846,154
-	-	2,038,104
3,659	-	3,884,258
-	-	703,494
81,130	434,740	5,831,650
\$ 81,130	\$ 434,740	\$ 6,535,144

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

INTERNAL SERVICE FUNDS

Year Ended August 31, 2019

		752 Printing Operations	770 Worker's Compensation Insurance	771 Equipment Insurance
OPERATING REVENUES				
5754	Charges for Services	\$ 941,996	\$ -	\$ -
5749	Premiums	-	3,780,249	90,859
5020	Total Operating Revenues	<u>941,996</u>	<u>3,780,249</u>	<u>90,859</u>
OPERATING EXPENSES				
6100	Payroll Costs	405,057	196,099	-
6200	Purchased and Contracted Services	292,705	556,244	18,999
6300	Supplies and Materials	162,126	7,030	71,860
6429	Claims Expenses	-	2,186,578	-
6400	Other Operating Expenses	-	250,000	-
6449	Depreciation	<u>155,385</u>	<u>-</u>	<u>-</u>
6030	Total Operating Expenses	<u>1,015,273</u>	<u>3,195,951</u>	<u>90,859</u>
	Operating Income (Loss)	(73,277)	584,298	-
NON-OPERATING REVENUES (EXPENSES)				
7955	Investment Income	<u>20,827</u>	<u>190,435</u>	<u>4,168</u>
1300	Changes in Net Position	(52,450)	774,733	4,168
0100	TOTAL NET POSITION, September 1, 2018	<u>1,027,003</u>	<u>4,016,218</u>	<u>249,602</u>
3300	TOTAL NET POSITION, August 31, 2019	<u><u>\$ 974,553</u></u>	<u><u>\$ 4,790,951</u></u>	<u><u>\$ 253,770</u></u>

772	780	Internal
Armored Car Service	Unemployment Insurance	Service Funds Totals
\$ 211,009	\$ 56,645	\$ 1,209,650
-	-	3,871,108
211,009	56,645	5,080,758
216,274	-	817,430
-	-	867,948
-	-	241,016
-	56,910	2,243,488
-	-	250,000
7,984	-	163,369
224,258	56,910	4,583,251
(13,249)	(265)	497,507
-	9,691	225,121
(13,249)	9,426	722,628
94,379	425,314	5,812,516
\$ 81,130	\$ 434,740	\$ 6,535,144

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

Year Ended August 31, 2019

	752 Printing Operations	770 Worker's Compensation Insurance	771 Equipment Insurance
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Interfund Services Provided	\$ 789,031	\$ 3,785,550	\$ 90,859
Cash Payments to Employees for Services	(404,673)	(195,966)	-
Cash Payments to Suppliers	(449,906)	(561,963)	(90,139)
Cash Payments for Insurance Claims	-	(2,537,002)	-
Cash Payments for Other Operating Expenses	-	(250,000)	-
Net Cash Provided (Used) by Operating Activities	<u>(65,548)</u>	<u>240,619</u>	<u>720</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment Earnings	<u>20,827</u>	<u>190,435</u>	<u>4,168</u>
Net Cash Flows Provided (Used) by Investing Activities	<u>20,827</u>	<u>190,435</u>	<u>4,168</u>
Net Increase (Decrease) In Cash & Cash Equivalents	(44,720)	431,054	4,888
CASH AND CASH EQUIVALENTS, September 1, 2018	<u>912,320</u>	<u>7,759,962</u>	<u>249,602</u>
CASH AND CASH EQUIVALENTS, August 31, 2019	<u><u>\$ 867,600</u></u>	<u><u>\$ 8,191,016</u></u>	<u><u>\$ 254,490</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ (73,277)	\$ 584,298	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation	155,385	-	-
Effect of Changes in Current Assets and Liabilities:			
(Increase) Decrease in Due from Others	-	5,301	-
(Increase) Decrease in Inventories	4,562	-	-
Increase (Decrease) in Accounts Payable	363	1,311	720
Increase (Decrease) in Due to Other Funds	(152,965)	-	-
Increase (Decrease) in Claims Payable	-	(350,424)	-
Increase (Decrease) in Accrued Wages	384	133	-
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (65,548)</u></u>	<u><u>\$ 240,619</u></u>	<u><u>\$ 720</u></u>

772	780	Internal Service Funds Totals
Armored Car Service	Unemployment Insurance	
\$ 211,009	\$ 56,645	\$ 4,933,094
(217,026)	-	(817,665)
-	-	(1,102,008)
-	(56,910)	(2,593,912)
-	-	(250,000)
<u>(6,017)</u>	<u>(265)</u>	<u>169,509</u>
-	9,691	225,121
<u>-</u>	<u>9,691</u>	<u>225,121</u>
(6,017)	9,426	394,631
<u>77,372</u>	<u>425,314</u>	<u>9,424,570</u>
<u>\$ 71,355</u>	<u>\$ 434,740</u>	<u>\$ 9,819,201</u>
\$ (13,249)	\$ (265)	\$ 497,507
7,984	-	163,369
-	-	5,301
-	-	4,562
-	-	2,394
-	-	(152,965)
-	-	(350,424)
(752)	-	(235)
<u>\$ (6,017)</u>	<u>\$ (265)</u>	<u>\$ 169,509</u>

FIDUCIARY FUNDS

AGENCY FUNDS

Textbook Waivers and Refunds Fund (862) serves as a clearing fund for refunds received from the Texas Education Agency due to waivers granted for textbooks.

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.

Northside Boosters Association (876) is used to account for the receipt and disbursement of funds for District approved activities of the various high school spirit groups and organizations. These activities support athletics and school band programs.

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 CHANGES
IN ASSETS AND LIABILITIES**

AGENCY FUNDS

Year Ended August 31, 2019

	Balance September 1, 2018	Additions	Deductions	Balance August 31, 2019
<u>TEXTBOOK WAIVERS AND REFUNDS</u>				
ASSETS				
Cash	\$ 249,640	\$ 70,819	\$ 90,367	\$ 230,092
Due from Others	17,119	-	-	17,119
TOTAL ASSETS	<u>\$ 266,759</u>	<u>\$ 70,819</u>	<u>\$ 90,367</u>	<u>\$ 247,211</u>
LIABILITIES				
Due to Other Governments	\$ 266,759	\$ 320,477	\$ 340,025	\$ 247,211
TOTAL LIABILITIES	<u>\$ 266,759</u>	<u>\$ 320,477</u>	<u>\$ 340,025</u>	<u>\$ 247,211</u>
<u>STUDENT ACTIVITIES</u>				
ASSETS				
Cash	\$ 3,336,372	\$ 9,816,306	\$ 9,699,790	\$ 3,452,888
TOTAL ASSETS	<u>\$ 3,336,372</u>	<u>\$ 9,816,306</u>	<u>\$ 9,699,790</u>	<u>\$ 3,452,888</u>
LIABILITIES				
Due to Student Groups	\$ 3,336,372	\$ 6,308,841	\$ 6,192,325	\$ 3,452,888
TOTAL LIABILITIES	<u>\$ 3,336,372</u>	<u>\$ 6,308,841</u>	<u>\$ 6,192,325</u>	<u>\$ 3,452,888</u>
<u>UNIVERSITY INTERSCHOLASTIC LEAGUE</u>				
ASSETS				
Cash	\$ 154,983	\$ 106,312	\$ 100,134	\$ 161,161
TOTAL ASSETS	<u>\$ 154,983</u>	<u>\$ 106,312</u>	<u>\$ 100,134</u>	<u>\$ 161,161</u>
LIABILITIES				
Due to Other Governments	\$ 154,983	\$ 173,942	\$ 167,764	\$ 161,161
TOTAL LIABILITIES	<u>\$ 154,983</u>	<u>\$ 173,942</u>	<u>\$ 167,764</u>	<u>\$ 161,161</u>

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES - Continued**

AGENCY FUNDS

Year Ended August 31, 2019

	Balance September 1, 2018	Additions	Deductions	Balance August 31, 2019
<u>NORTHSIDE BOOSTER ASSOCIATION</u>				
ASSETS				
Cash	\$ 118,135	\$ 1,493,519	\$ 1,406,489	\$ 205,165
TOTAL ASSETS	<u>\$ 118,135</u>	<u>\$ 1,493,519</u>	<u>\$ 1,406,489</u>	<u>\$ 205,165</u>
LIABILITIES				
Due to Others	\$ 118,135	\$ 1,275,424	\$ 1,188,394	\$ 205,165
TOTAL LIABILITIES	<u>\$ 118,135</u>	<u>\$ 1,275,424</u>	<u>\$ 1,188,394</u>	<u>\$ 205,165</u>
 <u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 3,859,130	\$ 11,486,956	\$ 11,296,780	\$ 4,049,306
Due from Others	17,119	-	-	17,119
TOTAL ASSETS	<u>\$ 3,876,249</u>	<u>\$ 11,486,956</u>	<u>\$ 11,296,780</u>	<u>\$ 4,066,425</u>
LIABILITIES				
Due to Other Governments	\$ 421,742	\$ 494,419	\$ 507,789	\$ 408,372
Due to Other Groups	118,135	1,275,424	1,188,394	205,165
Due to Student Groups	3,336,372	6,308,841	6,192,325	3,452,888
TOTAL LIABILITIES	<u>\$ 3,876,249</u>	<u>\$ 8,078,684</u>	<u>\$ 7,888,508</u>	<u>\$ 4,066,425</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING SCHEDULE OF CHANGES IN CASH

STUDENT ACTIVITIES
Year Ended August 31, 2019

		Cash Balance September 1, 2018	Increase	Decrease	Net Increase (Decrease)	Cash Balance August 31, 2019
HIGH SCHOOLS:						
001	Oliver Wendell Holmes	\$ 71,076	\$ 222,709	\$ 223,705	\$ (996)	\$ 70,080
002	John Jay	101,310	338,180	332,725	5,455	106,765
003	John Marshall	106,393	268,392	252,875	15,517	121,910
005	Tom C. Clark	215,562	460,033	495,494	(35,461)	180,101
006	Health Careers	225,151	209,785	188,631	21,154	246,305
007	William Howard Taft	75,429	188,331	195,120	(6,789)	68,640
011	I. L. Chavez Excel Academy	9,191	993	2,939	(1,946)	7,245
012	Business Careers	11,711	8,887	13,576	(4,689)	7,022
013	NS Vocational Training	25,025	37,636	30,272	7,364	32,389
014	Communication Arts	26,776	29,757	29,652	105	26,881
016	Sandra Day O'Connor	294,925	553,516	510,858	42,658	337,583
019	Earl Warren	111,513	372,616	393,811	(21,195)	90,318
022	John P. Stevens	134,931	327,744	323,839	3,905	138,836
023	Louis D. Brandeis	164,335	382,124	385,996	(3,872)	160,463
024	William J. Brennan	136,339	385,658	362,744	22,914	159,253
025	John M. Harlan	57,072	306,697	279,202	27,495	84,567
030	Construction Careers	<u>137,068</u>	<u>155,243</u>	<u>145,532</u>	<u>9,711</u>	<u>146,779</u>
	Total High Schools	<u>1,903,807</u>	<u>4,248,303</u>	<u>4,166,973</u>	<u>81,330</u>	<u>1,985,137</u>
MIDDLE SCHOOLS:						
004	John C. Holmgreen Center	4,613	4,814	4,468	346	4,959
041	Pat Neff	16,109	46,370	47,838	(1,468)	14,641
042	Sam Rayburn	9,941	15,063	14,588	475	10,416
043	Sul Ross	26,605	36,619	34,369	2,250	28,855
044	Anson Jones	9,836	12,660	13,068	(408)	9,428
045	William Hobby	12,881	51,725	51,754	(29)	12,852
046	E. M. Pease	14,900	35,296	35,512	(216)	14,684
047	Coke Stevenson	17,101	38,816	38,868	(52)	17,049
048	Earl Rudder	8,287	24,734	22,112	2,622	10,909
049	H. B. Zachry	11,702	30,474	29,968	506	12,208
050	Katherine Stinson	44,979	72,734	75,598	(2,864)	42,115
051	Jack C. Jordan	26,663	31,308	34,533	(3,225)	23,438
052	John B. Connally	17,922	35,885	35,230	655	18,577
053	Ed Rawlinson	34,430	61,069	58,897	2,172	36,602
054	Gregory Luna	42,857	76,951	69,987	6,964	49,821
055	Wallace B. Jefferson	33,499	49,220	50,733	(1,513)	31,986
056	Robert L. Vale	27,034	81,964	79,518	2,446	29,480
057	Dr. Hector P. Garcia	25,216	113,200	113,903	(703)	24,513
058	Dolph Briscoe	31,567	67,701	61,316	6,385	37,952
059	Dr. John M. Folks	14,185	38,494	33,796	4,698	18,883
060	Dr. Joe J. Bernal	<u>11,162</u>	<u>13,250</u>	<u>12,098</u>	<u>1,152</u>	<u>12,314</u>
	Total Middle Schools	<u>441,489</u>	<u>938,346</u>	<u>918,153</u>	<u>20,193</u>	<u>461,682</u>

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING SCHEDULE OF CHANGES IN CASH - Continued

STUDENT ACTIVITIES

Year Ended August 31, 2019

		Cash Balance September 1, 2018	Increase	Decrease	Net Increase (Decrease)	Cash Balance August 31, 2019
ELEMENTARY SCHOOLS:						
101	R. R. Cable	\$ 1,447	\$ 10,508	\$ 9,730	\$ 778	\$ 2,225
102	John Glenn	3,236	11,824	11,558	266	3,502
103	Glenoaks	7,625	10,743	10,064	679	8,304
104	Helotes	23,888	11,940	22,406	(10,466)	13,422
105	Mary Hull	1,909	4,905	5,467	(562)	1,347
106	Jerry D. Allen	4,517	9,348	10,196	(848)	3,669
107	Mary Lou Fisher	2,999	16,506	16,465	41	3,040
108	Leon Valley	4,236	17,889	19,163	(1,274)	2,962
109	Locke Hill	6,450	34,671	30,778	3,893	10,343
111	Colby Glass	6,743	6,257	9,333	(3,076)	3,667
112	Lawrence Powell	6,419	8,880	9,313	(433)	5,986
113	Valley Hi	1,915	9,868	6,305	3,563	5,478
114	Westwood Terrace	4,140	4,713	4,369	344	4,484
115	Colonies North	16,289	12,282	10,857	1,425	17,714
116	Eduardo Villarreal	2,755	14,301	14,058	243	2,998
117	Meadow Village	12,846	5,258	7,001	(1,743)	11,103
118	Oak Hills Terrace	10,244	12,209	13,449	(1,240)	9,004
119	Shirley Howsman	2,003	13,171	13,604	(433)	1,570
122	J. B. Passmore	8,549	7,529	10,131	(2,602)	5,947
123	Adams Hill	9,848	7,765	12,702	(4,937)	4,911
124	Gregorio Esparza	3,793	7,020	6,694	326	4,119
125	Murray Boone	8,137	14,205	12,714	1,491	9,628
128	Carlos Coon	9,976	15,844	14,116	1,728	11,704
130	Dr. Winn Murnin	7,859	18,688	17,492	1,196	9,055
131	Dolores Linton	12,476	15,619	15,722	(103)	12,373
132	Timberwilde	6,475	15,850	14,139	1,711	8,186
134	Braun Station	9,966	13,362	13,194	168	10,134
135	Ed Cody	750	5,322	4,576	746	1,496
136	Northwest Crossing	12,525	17,204	12,314	4,890	17,415
138	L. M. Knowlton	14,875	34,075	36,134	(2,059)	12,816
141	Nora Forester	22,486	14,631	17,950	(3,319)	19,167
143	F. R. Scobee	8,746	7,347	12,754	(5,407)	3,339
144	Clarence Galm	14,447	13,258	15,641	(2,383)	12,064
145	Jimmy L. Elrod	7,835	7,260	8,342	(1,082)	6,753
148	Carl Wanke	5,306	13,658	14,023	(365)	4,941
149	William B. Thornton	11,002	28,005	29,281	(1,276)	9,726
150	Henry T. Brauchle	8,654	7,655	8,268	(613)	8,041
151	Raul B. Fernandez	8,564	10,444	10,508	(64)	8,500
152	Leon Springs	17,038	21,672	23,778	(2,106)	14,932
156	Christian Evers	17,191	20,903	20,225	678	17,869
157	Monroe May	15,717	7,838	12,968	(5,130)	10,587
158	Robert F. McDermott	12,362	11,758	10,218	1,540	13,902
160	Virginia Myers	1,713	4,930	5,218	(288)	1,425

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING SCHEDULE OF CHANGES IN CASH - Continued

STUDENT ACTIVITIES
Year Ended August 31, 2019

		Cash Balance September 1, 2018	Increase	Decrease	Net Increase (Decrease)	Cash Balance August 31, 2019
ELEMENTARY SCHOOLS:						
161	Henry Steubing	\$ 25,016	\$ 11,941	\$ 13,535	\$ (1,594)	\$ 23,422
162	Mary Burns Michael	3,004	12,101	12,247	(146)	2,858
165	James Carson	8,260	15,946	15,774	172	8,432
166	W. Z. Burke	8,280	7,995	7,541	454	8,734
167	Dr. Carl & Bunny Jean Raba	9,721	15,816	8,712	7,104	16,825
168	Bob Lewis	10,778	15,616	16,364	(748)	10,030
169	Frances Rhodes	5,115	7,482	5,643	1,839	6,954
170	Anna Mae Nichols	2,450	13,324	12,826	498	2,948
171	Rita Kay Driggers	11,038	10,274	11,151	(877)	10,161
177	Peggy Carnahan	10,566	19,231	17,473	1,758	12,324
178	Julia Newton Aue	6,526	14,567	14,816	(249)	6,277
179	Evelyn Scarborough	8,861	12,364	17,430	(5,066)	3,795
180	Bob Beard	65,242	55,724	49,005	6,719	71,961
181	Patricia J. Blattman	9,169	18,789	19,058	(269)	8,900
182	Paul W. Ott	10,828	18,479	21,173	(2,694)	8,134
183	Dr. Joe Ward	8,749	17,186	19,198	(2,012)	6,737
184	Thomas L. Hatchett	1,711	21,574	20,058	1,516	3,227
185	Dr. Martha Mead	9,281	5,731	9,284	(3,553)	5,728
186	Dean H. Krueger	3,115	15,785	16,490	(705)	2,410
187	Ralph Langley	11,693	15,277	15,102	175	11,868
188	John Hoffman	17,452	22,515	23,008	(493)	16,959
189	Jim G. Martin	6,569	9,345	11,222	(1,877)	4,692
191	Charles L. Kuentz Jr.	4,018	16,342	16,898	(556)	3,462
192	Bobbie Behlau	15,027	19,595	20,337	(742)	14,285
193	Kay Franklin	8,909	10,962	8,530	2,432	11,341
195	Andy Mireles	26,395	46,806	42,893	3,913	30,308
198	Dr. Pat Henderson	10,809	13,228	13,110	118	10,927
223	Nathan Kallison	4,773	28,098	28,358	(260)	4,513
224	Dr. Linda Mora	500	12,126	9,830	2,296	2,796
225	Edmund Lieck	8,737	11,336	14,037	(2,701)	6,036
226	Randall H. Fields	1,923	11,428	11,047	381	2,304
227	Herbert G. Boldt	4,218	4,183	5,881	(1,698)	2,520
228	Bennie L. Cole	1,708	11,080	11,538	(458)	1,250
230	Dr. Sara B. McAndrew	3,022	8,359	6,560	1,799	4,821
234	Bonnie Ellison	505	9,745	8,689	1,056	1,561
236	Los Reyes	2,575	4,731	5,851	(1,120)	1,455
	Total Elementary Schools	<u>722,494</u>	<u>1,122,192</u>	<u>1,143,883</u>	<u>(21,691)</u>	<u>700,803</u>
Other Student Activities						
	Amounts Payable to Others	<u>268,582</u>	<u>-</u>	<u>(36,684)</u>	<u>36,684</u>	<u>305,266</u>
	Total Other Student Activities	<u>268,582</u>	<u>-</u>	<u>(36,684)</u>	<u>36,684</u>	<u>305,266</u>
	GRAND TOTAL	<u>\$ 3,336,372</u>	<u>\$ 6,308,841</u>	<u>\$ 6,192,325</u>	<u>\$ 116,516</u>	<u>\$ 3,452,888</u>

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**CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**
SCHEDULE OF CAPITAL ASSETS BY SOURCE

August 31, 2019

Capital Assets

Land and Site Improvements	\$ 109,213,715
Buildings and Improvements	2,831,466,880
Construction in Progress	176,966,762
Equipment and Other	133,494,218
Portable Buildings	<u>9,086,817</u>
	<u>\$ 3,260,228,392</u>

Investment in Capital Assets by Source

Capital Projects Funds	\$ 3,099,163,239
General Fund	136,495,673
Special Revenue Funds	<u>24,569,480</u>
	<u>\$ 3,260,228,392</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
Year Ended August 31, 2019

	Balance September 1, 2018	Additions	Deletions and Transfers	Balance August 31, 2019
Capital Assets				
Land and Site Improvements	\$ 109,195,786	\$ 17,929	\$ -	\$ 109,213,715
Buildings and Improvements	2,772,815,460	58,651,420	-	2,831,466,880
Construction in Progress	125,923,352	100,201,152	49,157,742	176,966,762
Equipment and Other	136,692,863	5,371,337	8,569,982	133,494,218
Portable Buildings	9,086,817	-	-	9,086,817
	<u>\$ 3,153,714,278</u>	<u>\$ 164,241,838</u>	<u>\$ 57,727,724</u>	<u>\$ 3,260,228,392</u>

Investment in Capital Assets by Source

Capital Projects Funds	\$ 2,995,217,852	\$ 158,825,626	\$ 54,880,239	\$ 3,099,163,239
General Fund	133,521,308	4,323,115	1,348,750	136,495,673
Special Revenue Funds	<u>24,975,118</u>	<u>1,093,097</u>	<u>1,498,735</u>	<u>24,569,480</u>
	<u>\$ 3,153,714,278</u>	<u>\$ 164,241,838</u>	<u>\$ 57,727,724</u>	<u>\$ 3,260,228,392</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CAPITAL ASSETS BY FUNCTION
August 31, 2019

Function	Land	Buildings	Construction in Progress
High Schools	\$ 17,871,052	\$ 763,908,720	\$ 71,558,120
Middle Schools	16,229,569	569,611,747	41,681,366
Elementary Schools	39,934,823	1,146,137,654	52,535,945
Special Schools	625,103	27,089,423	956,152
Administration	216,571	27,491,009	-
Other Facilities	28,454,241	192,598,924	3,702,616
Athletic Complex	5,882,356	104,629,403	6,532,563
Automotive Equipment	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL CAPITAL ASSETS	 <u><u>\$ 109,213,715</u></u>	 <u><u>\$ 2,831,466,880</u></u>	 <u><u>\$ 176,966,762</u></u>

Equipment and Other	Portable Buildings	Total
\$ 7,773,118	\$ 2,262,388	\$ 863,373,398
4,151,829	1,074,906	632,749,417
8,994,483	4,453,457	1,252,056,362
772,436	646,811	30,089,925
5,322,486	36,986	33,067,052
10,818,033	553,391	236,127,205
1,707,351	58,878	118,810,551
<u>93,954,482</u>	<u>-</u>	<u>93,954,482</u>
<u>\$ 133,494,218</u>	<u>\$ 9,086,817</u>	<u>\$ 3,260,228,392</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
Year Ended August 31, 2019

Function and Activity	Capital Assets		
	September 1, 2018	Increase (Decrease)	August 31, 2019
Senior High Schools			
Land	\$ 17,870,953	\$ 99	\$ 17,871,052
Buildings	742,804,013	21,104,707	763,908,720
Construction in Progress	56,049,705	15,508,415	71,558,120
Equipment and Other	6,988,540	784,578	7,773,118
Portable Buildings	2,262,388	-	2,262,388
Total Senior High Schools	825,975,599	37,397,799	863,373,398
Middle Schools			
Land	16,224,729	4,840	16,229,569
Buildings	566,409,199	3,202,548	569,611,747
Construction in Progress	13,718,062	27,963,304	41,681,366
Equipment and Other	5,033,100	(881,271)	4,151,829
Portable Buildings	1,074,906	-	1,074,906
Total Middle Schools	602,459,996	30,289,421	632,749,417
Elementary Schools			
Land	39,934,823	-	39,934,823
Buildings	1,122,151,384	23,986,270	1,146,137,654
Construction in Progress	42,164,650	10,371,295	52,535,945
Equipment and Other	10,137,271	(1,142,788)	8,994,483
Portable Buildings	4,453,457	-	4,453,457
Total Elementary Schools	1,218,841,585	33,214,777	1,252,056,362
Special Schools			
Land	625,103	-	625,103
Buildings	26,573,970	515,453	27,089,423
Construction in Progress	501,543	454,609	956,152
Equipment and Other	756,285	16,151	772,436
Portable Buildings	646,811	-	646,811
Total Special Schools	29,103,712	986,213	30,089,925

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY - Continued
Year Ended August 31, 2019

Function and Activity	Capital Assets		
	September 1, 2018	Increase (Decrease)	August 31, 2019
Administration			
Land	\$ 216,571	\$ -	\$ 216,571
Buildings	27,241,272	249,737	27,491,009
Construction in Progress	247,117	(247,117)	-
Equipment and Other	5,471,224	(148,738)	5,322,486
Portable Buildings	36,986	-	36,986
Total Administration	33,213,170	(146,118)	33,067,052
Other Facilities			
Land	28,441,251	12,990	28,454,241
Buildings	183,313,823	9,263,209	192,577,032
Construction in Progress	9,442,288	(5,739,672)	3,702,616
Equipment and Other	13,879,168	(3,039,243)	10,839,925
Portable Buildings	553,391	-	553,391
Total Other Facilities	235,629,921	497,284	236,127,205
Athletic Complexes			
Land	5,882,356	-	5,882,356
Buildings	104,299,907	329,496	104,629,403
Construction in Progress	3,799,987	2,732,576	6,532,563
Equipment and Other	1,663,241	44,110	1,707,351
Portable Buildings	58,878	-	58,878
Total Athletic Complexes	115,704,369	3,106,182	118,810,551
Automotive Equipment	92,785,926	1,168,556	93,954,482
TOTAL CAPITAL ASSETS	\$ 3,153,714,278	\$ 106,514,114	\$ 3,260,228,392

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STATISTICAL SECTION

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have 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,		
	2010	2011	2012
Governmental Activities			
Net Investment in Capital Assets	\$ 131,608,183	\$ 95,543,535	\$ 70,862,507
Restricted for Grants	-	-	-
Restricted for Child Nutrition Services	4,302,600	6,674,744	9,060,004
Restricted for Debt Service	13,805,959	11,192,896	15,975,274
Unrestricted	<u>160,119,688</u>	<u>190,058,720</u>	<u>248,349,780</u>
Total Governmental Activities Net Position	<u>\$ 309,836,430</u>	<u>\$ 303,469,895</u>	<u>\$ 344,247,565</u>
Business-Type Activities			
Unrestricted	\$ -	\$ -	\$ -
Total Business-Type Activities Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary Government			
Net Investment in Capital Assets	\$ 131,608,183	\$ 95,543,535	\$ 70,862,507
Restricted	18,108,559	17,867,640	25,035,278
Unrestricted	<u>160,119,688</u>	<u>190,058,720</u>	<u>248,349,780</u>
Total Primary Government Net Position	<u>\$ 309,836,430</u>	<u>\$ 303,469,895</u>	<u>\$ 344,247,565</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,						
2013	2014	2015	2016	2017	2018	2019
\$ 41,810,347	\$ 10,255,561	\$ (11,819,227)	\$ (19,278,957)	\$ (2,631,851)	\$ 8,870,430	\$ 27,041,712
-	-	-	2,423,392	2,579,512	755,411	739,341
10,637,849	11,647,074	9,641,698	5,585,586	8,971,117	12,156,712	14,001,729
20,224,782	25,286,319	29,954,106	21,394,768	30,613,147	38,995,385	37,966,222
<u>275,888,318</u>	<u>303,398,373</u>	<u>192,690,231</u>	<u>218,134,752</u>	<u>(325,164,929)</u>	<u>(163,720,362)</u>	<u>(176,820,482)</u>
<u>\$ 348,561,296</u>	<u>\$ 350,587,327</u>	<u>\$ 220,466,808</u>	<u>\$ 228,259,541</u>	<u>\$ (285,633,004)</u>	<u>\$ (102,942,424)</u>	<u>\$ (97,071,478)</u>
\$ -	\$ -	\$ -	\$ 9,124,356	\$ 10,045,012	\$ 9,621,615	\$ 8,255,523
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,124,356</u>	<u>\$ 10,045,012</u>	<u>\$ 9,621,615</u>	<u>\$ 8,255,523</u>
\$ 41,810,347	\$ 10,255,561	\$ (11,819,227)	\$ (19,278,957)	\$ (2,631,851)	\$ 8,870,430	\$ 27,041,712
30,862,631	36,933,393	39,595,804	29,403,746	42,163,776	51,907,508	52,707,292
<u>275,888,318</u>	<u>303,398,373</u>	<u>192,690,231</u>	<u>227,259,108</u>	<u>(315,119,917)</u>	<u>(154,098,747)</u>	<u>(168,564,959)</u>
<u>\$ 348,561,296</u>	<u>\$ 350,587,327</u>	<u>\$ 220,466,808</u>	<u>\$ 237,383,897</u>	<u>\$ (275,587,992)</u>	<u>\$ (93,320,809)</u>	<u>\$ (88,815,955)</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

	Total Governmental Activities,		
	2010	2011	2012
Expenses:			
Governmental Activities:			
Instruction	\$ (497,200,214)	\$ (525,702,955)	\$ (494,991,136)
Instructional Resources & Media Services	(13,516,639)	(13,152,159)	(11,429,557)
Curriculum & Staff Development	(20,868,077)	(20,637,042)	(16,452,744)
Instructional Leadership	(17,558,222)	(17,721,434)	(16,542,361)
School Leadership	(42,196,685)	(43,216,381)	(41,652,162)
Guidance, Counseling & Evaluation Services	(29,628,621)	(29,730,303)	(27,316,298)
Social Work Services	(2,844,630)	(2,853,943)	(2,427,772)
Health Services	(7,356,235)	(7,655,779)	(7,291,480)
Student (Pupil) Transportation	(30,262,885)	(29,497,956)	(27,530,946)
Child Nutrition Services	(41,622,745)	(43,960,836)	(45,757,854)
Co-curricular/Extracurricular Activities	(18,872,789)	(19,530,711)	(18,917,552)
General Administration	(15,483,427)	(14,984,121)	(14,256,588)
Plant Maintenance & Operations	(69,213,838)	(68,419,162)	(66,483,383)
Security & Monitoring Services	(6,212,592)	(6,571,840)	(6,562,771)
Data Processing Services	(10,778,381)	(10,934,488)	(10,871,050)
Community Services	(4,505,162)	(5,369,833)	(5,243,623)
Debt Service - Interest	(66,036,270)	(70,957,867)	(67,982,828)
Debt Service - Fiscal Charges	(723,470)	(571,138)	(468,437)
Payments to Member Districts of SSA	-	-	-
Total Primary Government Expenses	<u>\$ (894,880,882)</u>	<u>\$ (931,467,948)</u>	<u>\$ (882,178,542)</u>
Business-Type Activities:			
Enterprise Fund - Learning Tree	-	-	-
Total Primary Government Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Program Revenues:			
Governmental Activities:			
Charges for Services:			
Tuition	\$ 1,780,464	\$ 2,292,203	\$ 2,635,395
Child Nutrition Services	14,984,204	15,837,365	15,697,687
Athletic Gate Receipts	2,408,043	2,600,060	2,886,304
Facilities Rental	2,703,804	2,577,126	2,160,034
Community Education	1,906,577	2,147,232	2,189,461
Miscellaneous	-	-	78,127
Operating Grants and Contributions	157,379,506	165,688,887	158,767,680
Total Governmental Activities Program Revenues	<u>\$ 181,162,598</u>	<u>\$ 191,142,873</u>	<u>\$ 184,414,688</u>
Business-Type Activities:			
Charges for Services:	-	-	-
Total Primary Government Program Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net (Expense) Revenue:			
Total Governmental Activities Net Expense	\$ (713,718,284)	\$ (740,325,075)	\$ (697,763,854)
Total Business-Type Activities Net Expense	-	-	-
Total Primary Government Net Expense	<u>\$ (713,718,284)</u>	<u>\$ (740,325,075)</u>	<u>\$ (697,763,854)</u>
General Revenues:			
Governmental Activities:			
Property Taxes, Levied for General Purposes	\$ 324,639,197	\$ 329,484,003	\$ 336,629,684
Property Taxes, Levied for Debt Service	93,249,853	102,933,302	108,452,556
State aid - formula grants	267,179,284	296,791,813	290,774,198
Miscellaneous local & intermediate	3,130,174	4,530,018	1,186,218
Insurance proceeds from hail damage	-	-	-
Investment earnings	1,665,908	219,404	1,498,868
Total Governmental Activities General Revenues	<u>\$ 689,864,416</u>	<u>\$ 733,958,540</u>	<u>\$ 738,541,524</u>
Business-Type Activities:			
Investment earnings	-	-	-
Total Primary Government General Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Position	<u>\$ (23,853,868)</u>	<u>\$ (6,366,535)</u>	<u>\$ 40,777,670</u>

Fiscal Year Ended August 31,						
2013	2014	2015	2016	2017	2018	2019
\$ (507,450,711)	\$ (569,111,930)	\$ (592,068,785)	\$ (623,033,069)	\$ (631,619,664)	\$ (473,312,890)	\$ (708,258,397)
(11,699,471)	(12,246,684)	(13,147,210)	(13,519,934)	(13,515,903)	(11,762,954)	(15,188,560)
(17,107,745)	(18,267,954)	(20,687,736)	(19,974,598)	(21,742,063)	(16,341,034)	(24,894,535)
(16,552,060)	(18,037,461)	(19,511,320)	(20,391,625)	(20,281,158)	(16,680,175)	(24,564,822)
(43,896,833)	(48,418,603)	(50,254,795)	(52,544,160)	(53,753,791)	(42,159,316)	(62,440,190)
(28,589,365)	(31,699,085)	(33,050,312)	(36,721,237)	(37,851,962)	(28,535,547)	(44,596,293)
(2,420,565)	(2,932,108)	(3,085,235)	(3,233,713)	(3,189,762)	(2,844,125)	(3,995,836)
(7,391,834)	(8,569,869)	(9,057,950)	(9,642,287)	(9,896,186)	(7,741,103)	(11,633,078)
(28,346,428)	(29,815,002)	(31,433,081)	(32,468,535)	(33,613,186)	(29,770,055)	(39,053,143)
(50,771,525)	(52,351,153)	(54,054,297)	(53,623,718)	(51,512,873)	(38,854,550)	(57,265,302)
(21,274,001)	(22,293,852)	(26,174,474)	(26,785,256)	(27,706,673)	(25,751,635)	(32,154,248)
(15,031,622)	(15,732,913)	(17,224,104)	(18,421,107)	(19,574,205)	(19,458,194)	(21,084,349)
(68,758,166)	(74,171,357)	(76,476,147)	(80,577,540)	(91,189,634)	(100,153,713)	(125,967,466)
(6,340,818)	(7,595,933)	(7,951,372)	(8,555,956)	(8,887,347)	(7,838,936)	(9,356,479)
(11,943,360)	(12,088,100)	(13,121,758)	(14,208,441)	(18,873,833)	(15,503,415)	(18,615,776)
(6,477,334)	(8,421,466)	(11,056,229)	(5,330,434)	(5,484,167)	(2,566,553)	(7,085,160)
(69,512,356)	(71,762,691)	(70,421,475)	(72,173,847)	(62,316,958)	(68,481,086)	(67,966,676)
(60,135)	(573,620)	(1,621,734)	(1,650,734)	(1,975,258)	(1,826,411)	(2,703,499)
-	-	-	-	-	-	(375,810)
\$ (913,624,329)	\$ (1,004,089,781)	\$ (1,050,398,014)	\$ (1,092,856,191)	\$ (1,112,984,623)	\$ (909,581,692)	\$ (1,277,199,619)
-	-	-	(7,465,660)	(8,809,391)	(10,678,271)	(11,715,433)
\$ -	\$ -	\$ -	\$ (1,100,321,851)	\$ (1,121,794,014)	\$ (920,259,963)	\$ (1,288,915,052)
\$ 1,386,481	\$ 2,393,624	\$ 7,332,812	\$ 725,502	\$ 1,157,924	\$ 2,371,015	\$ 861,846
16,659,767	17,201,571	14,902,214	14,888,325	14,200,345	14,409,105	14,237,251
2,979,393	2,825,309	3,096,773	3,006,100	3,118,331	3,050,146	2,821,848
1,833,597	4,533,552	4,284,204	5,581,570	2,912,946	3,032,921	5,639,012
2,122,393	-	-	-	-	-	-
-	-	-	-	-	-	-
133,117,871	160,050,774	167,868,620	156,101,624	179,987,388	65,762,679	259,706,970
\$ 158,099,502	\$ 187,004,830	\$ 197,484,623	\$ 180,303,121	\$ 201,376,934	\$ 88,625,866	\$ 283,266,927
-	-	-	9,010,484	9,618,797	10,056,298	10,093,649
\$ -	\$ -	\$ -	\$ 189,313,605	\$ 210,995,731	\$ 98,682,164	\$ 293,360,576
\$ (755,524,827)	\$ (817,084,951)	\$ (852,913,391)	\$ (912,553,070)	\$ (911,607,689)	\$ (820,955,826)	\$ (993,932,692)
-	-	-	1,544,824	809,406	(621,973)	(1,621,784)
\$ (755,524,827)	\$ (817,084,951)	\$ (852,913,391)	\$ (911,008,246)	\$ (910,798,283)	\$ (821,577,799)	\$ (995,554,476)
\$ 346,770,359	\$ 371,655,491	\$ 393,882,332	\$ 440,464,044	\$ 486,306,454	\$ 518,915,578	\$ 559,131,629
111,640,910	119,635,575	127,012,311	142,030,106	156,647,307	167,450,737	180,232,098
296,324,027	330,494,054	336,185,251	340,520,673	299,377,237	283,254,154	238,522,255
4,232,836	2,534,043	4,816,426	1,689,510	4,875,432	56,584	79,524
-	-	-	-	20,000,000	19,876,035	-
870,426	764,322	1,057,662	3,192,526	6,704,397	14,093,318	21,838,132
\$ 759,838,558	\$ 825,083,485	\$ 862,953,982	\$ 927,896,859	\$ 973,910,827	\$ 1,003,646,406	\$ 999,803,638
-	-	-	28,476	111,250	198,576	255,692
\$ -	\$ -	\$ -	\$ 927,925,335	\$ 974,022,077	\$ 1,003,844,982	\$ 1,000,059,330
\$ 4,313,731	\$ 7,998,534	\$ 10,040,591	\$ 16,917,089	\$ 63,223,794	\$ 182,267,183	\$ 4,504,854

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

	Total Governmental Activities,		
	2010	2011	2012
General Fund			
Reserved	\$ 53,391,139	\$ -	\$ -
Unreserved	89,556,837	-	-
Nondisposable			
Inventory	-	2,161,992	2,015,579
Long-Term Investments	-	49,992,896	40,748,539
Long-Term Loans/Notes Receivable	-	-	-
Committed			
Opening New Schools	-	23,215,507	21,139,820
Existing Personnel	-	4,000,000	-
State Revenue Deficits	-	-	-
Technology Deployments	-	-	-
Assigned			
Employee Benefits	-	-	6,000,000
Education Jobs Appropriations	-	-	15,610,135
Debt Service	-	-	7,000,000
Administrative/District Projects			
Assigned - Roofing Projects 2016	-	-	-
Assigned - E-Rate Projects	-	-	-
Title I AYP Set-aside	-	-	3,098,992
Federal Program Sequestration	-	-	6,500,000
Maintenance of Effort	-	-	-
Unassigned	-	90,917,325	126,950,519
Total General Fund	\$ 142,947,976	\$ 170,287,720	\$ 229,063,584
All Other Governmental Funds			
Reserved:			
Special Revenue Funds	\$ 6,096,491	\$ -	\$ -
Capital Projects Funds	63,887,604	-	-
Debt Service Funds	13,805,959	-	-
Unreserved, reported in:			
Special Revenue Funds	113,317	-	-
Nondisposable			
Inventory	-	1,708,646	1,686,995
Restricted			
Debt Service Funds	-	11,192,896	15,975,274
Child Nutrition	-	6,690,494	9,062,327
Grants	-	-	-
Authorized Construction	-	129,543,443	115,069,296
Committed			
Local Special Revenue	-	113,465	113,582
Total All Other Governmental Funds	\$ 83,903,371	\$ 149,248,944	\$ 141,907,474

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,						
2013	2014	2015	2016*	2017	2018	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,978,089	2,103,439	2,151,675	2,336,011	2,409,980	2,370,139	2,605,477
72,204,538	88,431,524	74,653,970	-	-	-	-
-	-	-	-	613,565	460,600	307,634
17,205,509	28,857,863	26,693,135	25,612,694	15,821,356	29,834,907	27,871,515
-	-	-	-	-	-	-
13,272,441	25,995,670	51,569,237	76,398,690	76,818,135	130,670,871	135,415,019
25,000,000	25,000,000	24,470,577	17,450,738	12,037,039	36,784,915	36,722,937
11,100,000	9,300,000	12,500,000	10,700,000	15,436,524	15,436,524	18,831,334
-	-	-	-	-	-	-
11,000,000	15,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
-	-	-	3,346,762	1,294,438	8,884,158	8,054,254
-	-	-	-	18,999,769	18,442,252	1,728,756
-	-	-	-	4,779,463	4,638,221	4,972,676
3,098,992	-	-	1,468,670	1,468,670	1,468,670	1,468,670
6,500,000	7,445,522	7,445,522	5,976,852	5,976,852	5,976,852	5,976,852
6,259,229	6,259,229	6,259,229	6,259,229	6,259,229	6,259,229	6,259,229
<u>91,467,312</u>	<u>80,829,224</u>	<u>93,303,320</u>	<u>192,007,917</u>	<u>240,498,572</u>	<u>183,900,775</u>	<u>206,767,411</u>
\$ 259,086,110	\$ 289,222,471	\$ 309,046,665	\$ 351,557,563	\$ 412,413,592	\$ 455,128,113	\$ 466,981,764
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,385,057	1,734,795	1,575,032	1,574,752	3,866,553	3,850,782	3,769,650
20,224,782	25,286,319	29,954,106	27,286,923	36,149,568	46,012,360	43,624,838
10,717,435	11,874,468	9,874,686	9,445,911	5,104,564	8,305,930	10,232,079
-	-	-	2,423,392	2,579,512	755,411	739,341
31,596,539	120,270,409	161,952,257	136,415,915	154,842,028	158,454,962	150,917,354
<u>113,699</u>	<u>113,735</u>	<u>113,786</u>	<u>114,068</u>	<u>6,291,448</u>	<u>6,322,309</u>	<u>6,688,639</u>
\$ 64,037,512	\$ 159,279,726	\$ 203,469,867	\$ 177,260,961	\$ 208,833,673	\$ 223,701,754	\$ 215,971,901

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,		
	2010	2011	2012
REVENUES			
Local and Intermediate Sources			
Local Taxes	\$ 424,857,980	\$ 434,565,648	\$ 444,265,072
Tuition and Fees	2,805,339	3,634,035	4,086,502
Interest Income	1,632,925	201,564	1,482,307
Charges for Meals	14,833,258	15,734,516	15,518,828
Co-Curricular and Extracurricular	2,240,686	2,524,272	1,715,561
Other Revenue	13,332,883	13,009,747	19,215,662
Total Local and Intermediate Sources	<u>459,703,071</u>	<u>469,669,782</u>	<u>486,283,932</u>
State Sources			
Per Capita and Foundation	270,428,321	300,132,949	301,580,957
TRS On/benefit Payments	28,178,652	31,925,814	29,806,150
Other State Programs	9,868,191	9,187,315	7,637,825
Total State Sources	<u>308,475,164</u>	<u>341,246,078</u>	<u>339,024,932</u>
Federal Sources			
Locally Distributed	658,633	770,199	563,723
Federally Distributed	3,301,868	4,683,901	5,146,055
State Distributed	104,525,489	106,383,872	92,128,510
Total Federal Sources	<u>108,485,990</u>	<u>111,837,972</u>	<u>97,838,288</u>
Total Revenues	<u>\$ 876,664,225</u>	<u>\$ 922,753,832</u>	<u>\$ 923,147,152</u>
EXPENDITURES			
Instruction	\$ 459,041,073	\$ 472,925,372	\$ 449,417,834
Instructional Resources and Media Services	12,722,197	12,484,911	10,532,287
Curriculum and Instructional Staff Development	19,587,465	19,250,644	15,228,916
Instructional Leadership	16,529,596	16,827,157	15,313,843
School Leadership	39,530,731	40,512,750	38,410,083
Guidance and Counseling Services	27,759,599	27,628,170	25,176,878
Social Work Services	2,664,662	2,650,801	2,238,588
Health Services	6,892,254	7,109,004	6,720,715
Pupil Transportation	28,667,040	28,459,193	25,275,330
Child Nutrition Services	39,316,583	40,974,443	42,213,455
Co-Curricular Activities	17,929,032	18,175,333	17,490,977
General Administration	11,734,634	11,088,876	10,690,883
Plant Maintenance and Operations	65,196,837	63,628,475	61,248,902
Security & Monitoring Services	5,940,911	6,201,763	6,105,422
Data Processing Services	11,708,260	10,854,742	10,229,018
Community Services	4,235,479	4,989,722	4,841,072
Debt Service - Principal	38,650,000	34,319,988	37,380,000
Debt Service - Interest	65,169,783	72,961,752	68,441,465
Debt Service Fiscal Charges	1,125,169	755,955	658,825
Facilities Acquisition and Construction	177,825,436	122,372,516	146,354,008
Payments to Member Districts of SSA	-	-	-
Payments to Fiscal Agent	4,777	3,080	5,816
Intergovernmental Charges	<u>2,675,822</u>	<u>2,727,082</u>	<u>2,373,856</u>
Total Expenditures	<u>\$ 1,054,907,340</u>	<u>\$ 1,016,901,729</u>	<u>\$ 996,348,173</u>

Fiscal Year Ended August 31,						
2013	2014	2015	2016	2017	2018	2019
\$ 459,527,713	\$ 491,272,995	\$ 522,339,495	\$ 583,408,730	\$ 641,045,319	\$ 687,324,790	\$ 737,391,173
4,681,403	6,291,930	8,685,720	2,764,005	2,669,659	2,944,102	2,922,625
859,063	758,002	1,049,479	3,157,068	6,614,507	13,930,364	21,613,011
16,485,922	17,045,795	14,732,172	14,627,062	14,002,608	14,574,967	14,515,731
1,865,589	1,671,337	1,831,491	1,629,807	1,680,457	1,813,173	1,628,854
15,356,642	14,941,322	15,816,080	21,674,213	20,314,406	27,384,363	18,310,956
<u>498,776,332</u>	<u>531,981,381</u>	<u>564,454,437</u>	<u>627,260,885</u>	<u>686,326,956</u>	<u>747,971,759</u>	<u>796,382,350</u>
299,900,161	346,115,235	351,625,148	342,933,194	302,892,119	274,741,040	232,934,559
28,335,788	34,717,638	37,359,806	38,843,479	39,154,249	43,504,406	43,426,547
1,743,395	1,722,426	1,639,815	3,177,604	7,258,425	12,998,211	17,872,114
<u>329,979,344</u>	<u>382,555,299</u>	<u>390,624,769</u>	<u>384,954,277</u>	<u>349,304,793</u>	<u>331,243,657</u>	<u>294,233,220</u>
512,234	534,291	633,263	1,377,604	1,136,758	1,241,875	1,189,189
6,288,134	5,303,646	5,489,226	3,267,955	4,452,679	3,170,062	4,457,313
81,451,468	91,615,173	95,935,470	102,932,182	111,387,328	119,763,352	127,310,298
<u>88,251,836</u>	<u>97,453,110</u>	<u>102,057,959</u>	<u>107,577,741</u>	<u>116,976,765</u>	<u>124,175,289</u>	<u>132,956,800</u>
\$ 917,007,512	\$ 1,011,989,790	\$ 1,057,137,165	\$ 1,119,792,903	\$ 1,152,608,514	\$ 1,203,390,705	\$ 1,223,572,370
\$ 458,398,847	\$ 515,549,383	\$ 543,201,763	\$ 558,836,390	\$ 562,874,186	\$ 584,763,844	\$ 597,188,721
10,738,437	11,291,573	12,201,747	12,510,966	12,291,650	12,824,256	13,162,773
15,766,332	16,906,756	19,349,800	18,281,212	19,720,931	20,912,403	20,906,433
15,255,564	16,675,988	18,226,481	18,775,937	18,466,113	19,925,286	21,062,386
40,343,583	44,702,177	46,834,514	48,131,868	48,520,901	51,091,482	53,031,439
26,251,223	29,219,982	30,760,894	33,569,055	34,162,196	36,345,376	37,710,761
2,223,144	2,703,917	2,865,652	2,966,806	2,891,643	3,259,083	3,478,898
6,780,646	7,907,715	8,433,607	8,808,867	8,925,249	9,784,833	9,813,141
25,868,446	27,490,818	29,162,785	30,046,691	30,655,742	31,757,378	34,334,724
46,658,586	48,439,774	50,241,549	48,853,937	46,865,312	47,497,957	49,070,711
19,530,237	20,607,590	24,399,499	24,699,123	25,435,000	27,144,951	27,858,198
11,181,010	11,875,477	12,002,666	12,673,272	13,242,220	14,361,913	13,914,046
63,335,600	67,392,870	70,150,557	74,331,657	77,966,024	81,747,180	82,623,866
5,853,282	7,247,017	7,601,849	8,351,876	8,262,742	8,551,733	8,331,619
11,205,045	11,799,843	12,855,002	14,231,765	18,199,430	16,199,791	16,678,681
5,972,602	7,785,559	10,251,020	4,303,436	4,256,647	4,807,473	4,302,038
42,010,000	47,710,000	55,465,000	68,860,000	72,995,000	83,405,000	101,640,000
69,996,613	75,075,467	77,384,669	79,848,280	81,287,700	81,682,651	84,475,578
233,187	573,620	352,112	317,958	560,803	1,826,411	2,703,499
165,645,045	108,751,137	139,770,746	180,911,832	153,188,615	147,434,377	146,806,728
-	-	-	-	-	-	375,810
6,120	5,868	-	-	-	-	-
<u>2,609,549</u>	<u>3,232,356</u>	<u>3,988,799</u>	<u>4,340,201</u>	<u>4,624,823</u>	<u>5,048,309</u>	<u>4,740,147</u>
\$ 1,045,863,098	\$ 1,082,944,887	\$ 1,175,500,711	\$ 1,253,651,129	\$ 1,245,392,927	\$ 1,290,371,687	\$ 1,334,210,197

(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,		
	2010	2011	2012
OTHER FINANCING SOURCES (USES)			
Issuance of Debt - General Obligation Bonds	\$ 173,920,000	\$ 187,995,000	\$ 125,000,000
Issuance of Debt - Refunding Bonds	143,985,000	180,510,000	250,670,000
Premium (Net of Discount) on Issuance of Bonds	2,943,891	1,456,688	16,522,481
Prepaid Interest from Issuance of Long-Term Debt	-	-	-
Proceeds from Disposition of Capital Assets	-	-	-
Special Items - Insurance Proceeds	-	-	-
Transfer in	3,029,424	23,827	872
Payments to Refunded Bond Escrow Agent	(144,697,278)	(183,128,474)	(267,557,066)
Transfer out	(3,029,424)	(23,827)	(872)
Total Other Financing Sources (Uses)	<u>176,151,613</u>	<u>186,833,214</u>	<u>124,635,415</u>
Net Change in Fund Balances	<u>\$ (2,091,502)</u>	<u>\$ 92,685,317</u>	<u>\$ 51,434,394</u>
 Debt service as a percentage of non-capital expenditures	 0.1294	 12.71%	 12.35%

Fiscal Year Ended August 31,						
2013	2014	2015	2016	2017	2018	2019
\$ 80,000,000	\$ 188,310,000	\$ 174,470,000	\$ 142,575,000	\$ 143,670,000	\$ 123,390,000	\$ 111,245,000
124,115,000	312,450,000	108,380,000	152,680,000	200,765,000	251,990,000	375,585,000
10,909,650	26,146,523	18,397,839	14,749,577	26,229,750	27,299,313	40,481,442
18,639	4,368	-	-	-	-	-
-	-	931,058	-	4,406	-	45,856
650,000	900,000	-	-	20,000,000	19,876,035	-
1,011,403	5,500,000	7,325,000	50,000	90,000	698,069	50,000
(134,685,139)	(331,477,219)	(119,801,016)	(159,844,359)	(222,624,690)	(277,991,764)	(412,595,673)
(1,011,403)	(5,500,000)	(7,325,000)	(50,000)	(90,000)	(698,069)	(50,000)
<u>81,008,150</u>	<u>196,333,672</u>	<u>182,377,881</u>	<u>150,160,218</u>	<u>168,044,466</u>	<u>144,563,584</u>	<u>114,761,625</u>
\$ <u>(47,847,436)</u>	\$ <u>125,378,575</u>	\$ <u>64,014,335</u>	\$ <u>16,301,992</u>	\$ <u>75,260,053</u>	\$ <u>57,582,602</u>	\$ <u>4,123,798</u>
12.63%	12.49%	12.73%	13.76%	13.98%	14.17%	15.27%

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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	
2010	\$ 1.3375	\$ 29,460,897,666	\$ 2,415,794,670	\$ 31,876,692,336	100%
2011	1.3655	29,487,417,466	2,377,988,759	31,865,406,225	100%
2012	1.3755	29,903,895,535	2,384,390,211	32,288,285,746	100%
2013	1.3755	30,700,730,802	2,491,219,253	33,191,950,055	100%
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%

* Net of Exemptions

Source: Bexar County Appraisal District as compiled by Northside I.S.D. tax consultant.

Gross Assessed Value	Property Tax Exemptions		Net Assessed Value
	State	Local	
\$ 35,672,984,171	\$ 3,393,830,106	\$ 402,461,729	\$ 31,876,692,336
35,707,197,840	3,451,421,979	390,369,636	31,865,406,225
36,252,170,231	3,558,752,626	405,131,859	32,288,285,746
37,356,750,477	3,731,590,702	433,209,720	33,191,950,055
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

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, 2019		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
2010	\$ 1.0400	\$ 0.2975	\$ 1.3375	\$ 331,517,600	\$ 94,833,160	\$ 422,399,118
2011	1.0400	0.3255	1.3655	331,400,224	103,721,897	433,467,038
2012	1.0400	0.3355	1.3755	335,798,172	108,327,198	443,640,722
2013	1.0400	0.3355	1.3755	346,634,111	111,822,831	455,358,916
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

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
\$ 418,416,558	99.06%	\$ 3,801,876	\$ 422,218,434	99.96%
428,745,511	98.91%	5,268,091	434,013,602	100.13%
438,706,210	98.89%	5,491,025	444,197,235	100.13%
451,599,866	99.17%	4,071,725	455,671,591	100.07%
482,025,675	99.22%	1,543,424	483,569,099	99.53%
517,588,267	99.27%	1,460,200	519,048,467	99.55%
576,077,487	99.31%	(959,335)	575,118,152	99.15%
638,001,269	99.34%	(5,431,473)	632,569,796	98.49%
687,442,126	99.33%	(1,431,269)	686,010,857	99.12%
736,406,477	99.25%	-	736,406,477	99.25%

* 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, 2019

(UNAUDITED)

Name of Taxpayer	Type of Property	2019 Assessed Valuation	Percentage of Total Assessed Valuation	2009 Assessed Valuation	Percentage of Total Assessed Valuation
Microsoft Corporation	Technology	\$ 1,217,980,048	2.26%	\$ 343,632,720	1.08%
USAA	Insurance	351,928,120	0.65%	303,660,910	0.95%
La Cantera Specialty Retail LP	Shopping Center	351,191,450	0.65%	212,394,000	0.67%
Methodist Healthcare System of San Antonio LTD LLP	Hospitals	419,435,871	0.78%	239,371,830	0.75%
Wal Mart Stores Inc # 2404	Mass Merchandising	263,212,430	0.49%	156,655,940	0.49%
HEB Grocery Company LP	Grocery Store	281,474,374	0.52%	166,651,999	0.52%
Hines Global Reit San Antonio Retail I LP (formally the RIM)	Shopping Center	230,381,181	0.43%	-	
Cyrusone LLC	Data Center	234,078,230	0.43%	-	
LCWW Partners	Financial Services	141,215,240	0.26%	-	
Frankel Family Trust	Multi-Dwelling Units	215,652,070	0.40%	85,735,992	0.27%
Southwestern Bell Telephone	Telephone/Utility	-		82,370,819	0.26%
CRM Real Est LTD Ptnrshp	Shopping Center	-		78,713,400	0.25%
San Antonio Resorts, Ltd.	Resorts	-		75,704,893	0.24%
TOTALS		<u>\$ 3,706,549,014</u>	<u>6.87%</u>	<u>\$ 1,744,892,503</u>	<u>5.48%</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
2010	0.14162	0.67690	0.29619	0.27624	0.09353	0.36365
2011	0.14162	0.67690	0.29619	0.27624	0.09353	0.36000
2012	0.14162	0.67690	0.29619	0.27624	0.09353	0.35500
2013	0.14915	0.67690	0.29619	0.27624	0.09353	0.35500
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

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
0.52740	0.53400	0.01665	0.56569	0.68720	0.32000
0.53551	0.53400	0.01737	0.56569	0.70690	0.32000
0.57428	0.52900	0.01737	0.56569	0.69250	0.32000
0.58292	0.52500	0.01780	0.56569	0.70320	0.32000
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

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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 NET GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT
PER AVERAGE DAILY MEMBERSHIP**
Last Ten Years

(UNAUDITED)

<u>Year Ended 08/31</u>	<u>Average Daily Membership *</u>	<u>Assessed Value</u>	<u>Total Bonded Debt</u>
2010	89,918	\$ 31,876,692,336	\$ 1,624,769,130
2011	92,929	31,865,406,225	1,775,746,171
2012	95,402	32,288,285,746	1,865,082,384
2013	97,356	33,191,950,055	1,901,721,331
2014	99,380	35,320,695,238	2,043,381,284
2015	101,009	37,907,088,332	2,164,930,727
2016	102,952	42,170,631,479	2,240,344,562
2017	103,651	46,693,065,285	2,297,306,652
2018	104,380	50,316,708,397	2,326,372,479
2019	104,116	53,940,608,215	2,324,590,195

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

Debt Service Fund Balance		Net Bonded Debt	Ratio to Net Debt	
			Assessed Valuation	Average Daily Membership
\$	13,805,959	\$ 1,610,963,171	5.05%	17,915.91
	11,192,896	1,764,553,275	5.54%	18,988.19
	15,975,274	1,849,107,110	5.73%	19,382.27
	20,224,782	1,881,496,549	5.67%	19,325.94
	25,286,319	2,018,094,965	5.71%	20,306.85
	29,954,106	2,134,976,621	5.63%	21,136.50
	27,286,923	2,213,057,639	5.25%	21,496.01
	36,149,568	2,261,157,084	4.84%	21,815.10
	46,012,360	2,280,360,119	4.53%	21,970.91
	43,624,838	2,280,965,357	4.23%	21,907.86

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>
2010	\$ 38,650,000	\$ 66,294,952	\$ 104,944,952	\$ 634,240,460	16.55%
2011	34,319,988	73,717,707	108,037,695	646,363,064	16.71%
2012	37,380,000	69,100,290	106,480,290	617,982,523	17.23%
2013	42,010,000	70,229,800	112,239,800	662,434,014	16.94%
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%

Note: Does not include the debt service portion of the Public Property Financial Contractual Obligations (PPFCOs) or Limited Maintenance Tax Notes which are payable from a tax levied as part of the District's Maintenance & Operations tax rate (General Fund).

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

August 31, 2019

(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	\$ 437,330,000 ^a	08/31/19	35.16%	\$ 153,765,228
Bandera County	5,710,000 ^a	08/31/19	1.64%	93,644
Bexar County	1,846,190,000 ^a	08/31/19	35.16%	649,120,404
Bexar County Hospital District ^b	840,300,000 ^a	08/31/19	35.16%	295,449,480
City of Helotes	8,875,000 ^a	08/31/19	100.00%	8,875,000
City of Leon Valley	8,620,000 ^a	08/31/19	100.00%	8,620,000
Medina County	26,220,000 ^a	08/31/19	3.62%	949,164
City of San Antonio	2,041,830,000 ^a	08/31/19	35.69%	728,729,127
San Antonio MUD#1	805,000 ^a	08/31/19	100.00%	805,000
City of Shavano Park	3,430,000 ^a	08/31/19	100.00%	3,430,000
				<u>1,849,837,047</u>
Northside Independent School District	2,324,590,195	08/31/19	100.00%	<u>2,324,590,195</u>
				<u><u>\$ 4,174,427,242</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 properly 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, 2019

(UNAUDITED)

Assessed Valuation 2018 Tax Roll		<u>\$ 53,940,608,215</u>
Debt Limit - 10% of Assessed Valuation		\$ 5,394,060,822
General Obligation Bonds	\$ 2,324,590,195	
Deduct amount available in Debt Service Fund	<u>43,624,838</u>	
Applicable Debt		<u>2,280,965,357</u>
Legal Debt Margin		<u>\$ 3,113,095,465</u>

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) Births	New Single Family Housing	Average Daily Attendance	Average Daily Membership
2010	516,000	189,000	7,804	3,461	85,277	89,918
2011	543,000	193,000	7,888	2,644	88,275	92,929
2012	551,000	193,000	7,965	2,902	90,924	95,402
2013	574,000	195,000	8,147	3,005	93,065	97,356
2014	589,000	199,000	8,476	2,979	95,203	99,380
2015	609,000	201,000	8,690	3,083	96,476	101,010
2016	627,000	204,000	8,804	3,392	97,952	102,952
2017	640,000	207,000	N/A	3,478	98,688	103,651
2018	658,000	213,000	N/A	3,883	98,628	104,380
2019	680,000	213,000	N/A	3,720	98,227	104,116

Source: Department of Resource Planning of Northside Independent School District

(1) All figures rounded to 1000s. All figures are from the 1-yr American Community Survey (ACS) except: 2010's source is the decennial census, 2016 is the average of 2015 and 2017 (ACS Measurement of Error issues), and 2019 is an estimate based on ACS growth rate.

(2) All figures rounded to 1000s. All figures are from the 1-yr ACS except: 2010's source is the decennial census and 2019 is an estimate based on ACS growth rate.

(3) All Birth figures come from the San Antonio Metropolitan Health District. We have been waiting for 2017 data, have made formal requests, and anticipate receiving later in 2019. The San Antonio Metropolitan Health District was not able to provide estimated release dates for the 2018 and 2019 Birth data.

(4) Pupil/ Teacher Ratio	(4) Number of Teachers	Total Staff	Student Ethnicity				Student % Free or Reduced Lunch
			Hispanic	White	African- American	Other	
15.40	5,920	12,590	65.1%	22.5%	8.1%	4.3%	49.9%
15.60	6,117	12,794	67.9%	20.0%	6.2%	5.9%	51.5%
16.50	5,881	11,937	68.3%	19.5%	6.1%	6.1%	53.7%
16.70	5,952	12,112	68.7%	19.1%	6.1%	6.1%	53.5%
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	13,848	68.3%	18.4%	6.6%	6.7%	49.3%

(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
2010	516,000	\$ 18,723,060,000	36,285	7.2%	\$ 31,876,692,336	109,480	291,165
2011	543,000	19,741,851,000	36,357	7.0%	31,865,406,225	113,838	279,919
2012	551,000	20,266,331,000	36,781	6.0%	32,288,285,746	110,791	291,434
2013	574,000	22,396,906,000	39,019	6.0%	33,191,950,055	118,280	280,622
2014	589,000	23,531,139,000	39,951	5.1%	35,320,695,238	122,643	287,996
2015	609,000	26,512,815,000	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	640,000	28,677,120,000	44,808	3.2%	46,693,065,285	127,068	367,465
2018	658,000	29,483,664,000	44,808	3.3%	50,316,708,397	128,170	392,578
2019	680,000	Not Available	Not Available	3.0%	53,940,608,215	128,948	418,313

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 2019 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, 2019

(UNAUDITED)

<u>Employer</u>	<u>2018</u>		<u>2009</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)	64,967	6.24%	71,561	8.55%
H.E.B. Food Stores	22,000	2.11%	14,588	1.74%
USAA	18,305	1.76%	14,000	1.67%
Northside Independent School District	13,977	1.34%	12,597	1.50%
City of San Antonio	11,923	1.15%	13,862	1.66%
North East Independent School District	8,789	0.84%	8,900	1.06%
Methodist Health Care System	8,960	0.92%	7,800	0.93%
San Antonio Independent School District	6,631	0.64%	9,000	0.91%
Wells Fargo	5,152	0.49%	-	
Baptist Healthcare System	6,383	0.61%	-	
	<u>167,087</u>	<u>16.10%</u>	<u>152,308</u>	<u>18.02%</u>

Source: City of San Antonio Comprehensive Annual Financial Report for the Year Ended September 30, 2018.
Current year ended September 30, 2019 is not available.
Percent is based on employment estimates of Non Farm jobs in the San Antonio-New Braunfels, TX
Metropolitan Statistical Area by the Texas Workforce Commission. For 2018, estimate was 1,041,300 as of
January 2018. For 2009, estimate was 837,300 as of January 2009.

(1) In fiscal year 2012, Lackland, Fort Sam and Randolph military operations were consolidated into Joint Base San Antonio. In fiscal year 2009, the employee counts were 34,380, 25,391, and 11,790, respectively.

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
2010	85,277	89,918	94.84%	3.44%
2011	88,275	92,929	94.99%	3.52%
2012	90,924	95,402	95.31%	3.00%
2013	93,065	97,356	95.59%	2.35%
2014	95,203	99,380	95.80%	2.30%
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%

* 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
2010	85,277	\$ 625,481,037	\$ 7,335	-
2011	88,275	634,240,460	7,185	-2.0%
2012	90,924	646,363,064	7,109	-1.1%
2013	93,065	617,982,523	6,640	-6.6%
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%

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

Governmental Activities ⁽¹⁾		
Total Expenditures	Cost Per Pupil	Percentage Change
\$1,054,907,340	\$ 12,370	-
1,016,901,729	11,520	-6.9%
996,348,173	10,958	-4.9%
1,045,863,098	11,238	2.6%
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%

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	
2010	2,637	\$ 1,260,945	2,940	\$ 353,653	\$ 72,714,730
2011	3,084	1,474,918	2,634	280,177	70,994,759
2012	3,300	1,912,401	2,858	337,652	70,614,738
2013	2,666	1,241,176	1,991	346,921	71,754,024
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	117,633,169

(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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

MISCELLANEOUS STATISTICS

August 31, 2019

(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	7,589
Administrative/Other Professionals	1,238
Support and Classified personnel	<u>5,020</u>
Total	<u><u>13,848</u></u>

Number of Schools and Special Facilities:

High Schools	18
Middle Schools	20
Elementary Schools	79
Special Schools	4
Other Support Centers	<u>14</u>
Total	<u><u>135</u></u>

Other Demographics:

Student Enrollment	105,856
Average Daily Membership	104,116
Average Daily Attendance	98,227
Population (estimated)	680,000
Number of Households (estimated)	213,000

Area: Northwest quadrant of Bexar County - 355 square miles

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

School Building Information
Last Ten Fiscal Years

(UNAUDITED)

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
School Buildings										
Adams Hill Elementary (1973)										
Square Feet	51,395	67,835	67,835	67,835	67,835	67,835	72,843	72,843	72,843	72,843
Capacity (students)	390	378	657	644	645	645	645	633	633	633
Enrollment	533	518	560	528	526	574	554	550	518	472
Allen Elementary (1957)										
Square Feet	69,629	69,629	70,396	70,396	70,396	70,396	87,253	99,995	99,995	99,995
Capacity (students)	492	521	513	492	492	492	481	492	677	677
Enrollment	598	582	613	621	617	570	599	554	573	579
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)	835	864	835	815	807	807	807	807	807	807
Enrollment	732	826	858	949	760	631	640	679	673	685
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)	745	766	745	774	786	786	799	799	778	778
Enrollment	969	997	1,031	900	833	844	784	739	691	664
Behlau Elementary (2010)										
Square Feet	100,040	100,040	100,040	100,040	100,040	100,040	100,424	100,424	100,424	100,424
Capacity (students)	872	872	872	859	831	831	830	796	796	806
Enrollment	424	424	436	579	731	803	897	970	1,080	763
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)	663	663	663	683	675	675	675	675	655	655
Enrollment	534	585	600	606	638	549	516	529	538	524
Boldt Elementary (2015)										
Square Feet	-	-	-	-	-	101,162	101,162	101,162	101,162	101,162
Capacity (students)	-	-	-	-	-	861	861	851	851	839
Enrollment	-	-	-	-	-	465	465	620	749	850
Boone Elementary (1974)										
Square Feet	84,913	84,913	84,913	84,913	84,913	84,913	84,913	87,776	86,320	86,320
Capacity (students)	896	855	888	764	736	736	744	744	764	633
Enrollment	656	666	666	670	656	610	619	622	579	556
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)	785	785	785	682	674	674	682	703	695	678
Enrollment	705	616	611	601	601	595	599	649	624	610
Braun Station Elementary (1982)										
Square Feet	92,588	92,588	92,588	92,588	92,588	92,588	92,588	92,588	93,138	93,138
Capacity (students)	723	744	714	703	693	693	661	661	661	703
Enrollment	617	664	637	596	562	580	578	568	537	514
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)	698	645	645	584	576	576	563	563	542	542
Enrollment	627	510	501	501	500	507	511	495	472	451
Cable Elementary (1958)										
Square Feet	75,631	75,631	75,631	75,631	75,631	75,631	71,542	71,542	71,542	71,542
Capacity (students)	652	665	665	673	644	644	644	644	644	644
Enrollment	646	649	727	719	785	760	768	697	676	581
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)	806	806	806	846	810	810	756	756	756	756
Enrollment	689	754	776	830	866	874	848	828	766	715
Carnahan Elementary (2008)										
Square Feet	102,941	102,941	102,941	102,941	102,941	102,941	103,025	103,025	103,025	103,025
Capacity (students)	826	826	785	764	756	756	839	839	818	818
Enrollment	635	669	630	622	602	640	604	586	577	556

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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)	682	695	683	683	683	683	696	679	659	655
Enrollment	710	722	698	694	647	630	620	589	572	561
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)	879	866	858	858	858	858	858	820	832	800
Enrollment	824	820	758	731	758	738	669	630	611	628
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)	538	538	538	538	522	522	522	522	522	522
Enrollment	580	599	638	645	610	593	577	600	613	560
Cole Elementary (2016)										
Square Feet	-	-	-	-	-	-	101,162	101,162	101,162	101,162
Capacity (students)	-	-	-	-	-	-	603	603	582	603
Enrollment	-	-	-	-	-	-	638	638	793	874
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)	661	703	695	652	644	644	624	603	582	603
Enrollment	666	596	556	592	677	726	660	665	734	625
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)	711	703	703	661	653	653	674	674	653	633
Enrollment	658	642	643	629	627	628	621	609	574	566
Ellison Elementary (2014)										
Square Feet	-	-	-	-	102,699	102,699	102,699	102,699	102,699	102,699
Capacity (students)	-	-	-	-	851	851	839	839	839	839
Enrollment	-	-	-	-	462	462	505	531	575	617
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)	550	550	550	538	530	530	530	530	530	509
Enrollment	591	586	568	540	552	557	492	521	456	436
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)	755	776	768	768	760	760	748	707	707	740
Enrollment	875	762	764	756	738	710	693	674	650	581
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)	929	929	949	928	942	942	942	942	942	942
Enrollment	678	709	778	834	919	973	970	893	832	754
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)	806	806	806	744	728	728	707	711	711	707
Enrollment	694	715	711	684	636	647	625	591	600	608
Fields Elementary (2016)										
Square Feet	-	-	-	-	-	-	108,450	108,450	108,450	108,450
Capacity (students)	-	-	-	-	-	-	830	830	777	777
Enrollment	-	-	-	-	-	-	740	740	838	853
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)	817	809	809	830	830	830	809	830	777	777
Enrollment	908	962	1,046	799	824	852	870	842	774	699
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)	838	858	858	871	863	863	867	830	818	809
Enrollment	946	756	836	880	946	975	979	975	922	861
Franklin Elementary (2013)										
Square Feet	-	-	-	96,941	96,941	96,941	100,564	100,564	100,564	100,564
Capacity (students)	-	-	-	703	715	715	695	715	715	703
Enrollment	-	-	-	466	466	551	609	730	792	768

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</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)	776	789	777	756	748	748	748	748	748	736
Enrollment	769	725	719	702	686	689	684	662	610	568
John Glenn Elementary (1962)										
Square Feet	85,854	85,854	85,854	85,854	85,854	85,854	85,854	92,292	91,926	91,926
Capacity (students)	764	744	723	714	706	706	685	706	747	624
Enrollment	687	703	717	675	677	674	629	609	579	544
Glenoaks Elementary (1961)										
Square Feet	62,441	62,441	62,441	62,441	62,441	62,441	62,441	62,441	73,341	74,431
Capacity (students)	562	500	521	554	521	521	521	541	521	500
Enrollment	624	634	684	654	594	653	681	672	619	684
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	784	784	776	776	788	780	785	777
Enrollment	794	842	826	808	789	808	823	798	768	746
Helotes Elementary (1939)										
Square Feet	54,164	54,164	56,388	56,388	56,388	56,388	64,870	64,870	64,870	64,870
Capacity (students)	441	441	441	428	433	433	433	420	420	399
Enrollment	483	475	484	368	368	376	374	401	408	424
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)	867	867	872	904	885	885	885	896	885	885
Enrollment	551	551	654	698	594	637	776	817	530	537
Hoffman Elementary (2009)										
Square Feet	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600
Capacity (students)	859	847	835	815	839	839	859	798	818	818
Enrollment	697	900	602	656	749	871	995	945	999	974
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)	620	632	624	624	604	604	604	604	604	588
Enrollment	621	622	694	691	718	727	735	747	716	696
Mary Hull Elementary (1963)										
Square Feet	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750
Capacity (students)	682	661	661	673	644	644	633	633	633	633
Enrollment	576	556	588	633	674	647	624	610	545	488
Kallison Elementary (2017)										
Square Feet	-	-	-	-	-	-	-	102,699	102,699	102,699
Capacity (students)	-	-	-	-	-	-	-	864	864	851
Enrollment	-	-	-	-	-	-	-	585	585	825
Knowlton Elementary (1985)										
Square Feet	76,977	76,977	76,977	76,977	76,977	76,977	76,977	77,409	77,409	77,409
Capacity (students)	784	784	809	830	801	801	788	801	747	735
Enrollment	763	731	751	743	733	695	679	656	669	612
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)	826	826	798	818	810	810	810	818	818	818
Enrollment	1,094	998	1,053	1,089	1,057	1,072	1,055	821	745	714
Kuentz Elementary (2009)										
Square Feet	103,483	103,483	103,483	103,483	103,483	103,483	104,625	104,625	104,625	104,625
Capacity (students)	815	815	815	815	807	807	807	807	807	807
Enrollment	741	780	785	810	801	777	765	743	707	655
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)	850	871	871	879	871	871	871	859	859	859
Enrollment	669	831	566	613	676	755	486	438	457	444
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)	621	593	593	593	585	585	585	585	585	585
Enrollment	555	554	571	575	571	391	395	466	487	526

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
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)	701	730	723	693	727	727	714	727	715	715
Enrollment	642	686	662	693	701	643	617	636	585	589
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)	859	888	859	826	806	806	806	806	806	806
Enrollment	990	846	821	808	784	770	750	723	685	672
Lieck Elementary (2011)										
Square Feet	-	105,340	105,340	105,340	105,340	105,340	105,745	105,745	105,745	105,745
Capacity (students)	-	851	851	872	851	851	831	835	835	831
Enrollment	-	394	394	551	622	682	681	711	732	676
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)	736	682	673	673	665	665	706	695	695	653
Enrollment	691	536	603	612	554	616	592	550	541	481
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)	682	682	682	682	650	650	661	663	650	674
Enrollment	692	675	668	668	674	651	677	647	627	627
Los Reyes Elementary (2012)										
Square Feet	-	-	105,616	105,616	105,616	105,616	105,616	105,616	105,616	105,616
Capacity (students)	-	-	859	859	839	839	851	839	839	839
Enrollment	-	-	356	356	412	443	498	521	579	570
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)	674	674	714	693	665	665	685	685	685	653
Enrollment	669	669	740	800	822	798	781	722	722	663
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)	677	677	677	698	679	679	679	683	670	687
Enrollment	525	558	596	670	686	536	580	606	554	508
McAndrew Elementary (2013)										
Square Feet	-	-	-	90,285	90,285	90,285	90,285	90,285	90,285	90,285
Capacity (students)	-	-	-	667	680	680	680	680	680	680
Enrollment	-	-	-	234	234	248	278	295	327	338
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	847	834	826	826	826	847	826	785
Enrollment	752	775	812	818	733	804	826	801	669	673
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)	739	759	776	784	776	776	764	767	772	752
Enrollment	832	937	1,014	826	820	811	852	797	738	702
Meadow Village Elementary (1967)										
Square Feet	78,464	78,464	78,464	78,464	78,464	78,464	80,236	80,236	80,236	80,236
Capacity (students)	489	695	685	665	657	657	657	657	625	604
Enrollment	580	550	551	638	672	636	615	538	531	513
Michael Elementary (1999)										
Square Feet	83,136	83,136	93,634	93,634	93,634	93,634	94,222	94,222	94,222	94,222
Capacity (students)	685	674	674	839	842	842	814	814	818	818
Enrollment	656	589	523	799	825	827	854	763	745	689
Mireles Elementary (2011)										
Square Feet	-	102,680	102,680	102,680	102,680	102,680	102,680	102,680	102,680	102,680
Capacity (students)	-	851	872	831	823	823	851	810	810	810
Enrollment	-	514	514	702	862	976	1,113	889	931	960
Mora Elementary (2018)										
Square Feet	-	-	-	-	-	-	-	-	101,162	101,162
Capacity (students)	-	-	-	-	-	-	-	-	851	798
Enrollment	-	-	-	-	-	-	-	-	473	473

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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)	826	839	859	838	818	818	839	822	802	798
Enrollment	827	886	913	876	910	892	886	896	871	884
Myers Elementary (1997)										
Square Feet	80,981	80,981	80,981	80,981	80,981	80,981	80,951	80,951	80,951	80,951
Capacity (students)	681	673	677	652	677	677	665	652	663	652
Enrollment	765	676	688	687	712	721	723	660	680	669
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)	679	679	663	674	655	655	655	655	655	655
Enrollment	709	661	612	560	562	501	470	462	464	452
Northwest Crossing Elementary (1982)										
Square Feet	80,414	80,414	80,414	80,414	80,414	80,414	80,414	80,414	80,414	80,926
Capacity (students)	814	806	785	785	756	756	747	736	736	715
Enrollment	658	588	585	626	616	618	619	586	538	524
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)	538	558	558	558	550	550	550	554	579	579
Enrollment	560	575	609	590	614	575	620	635	652	623
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)	814	847	847	847	839	839	818	822	822	822
Enrollment	883	859	805	803	818	753	754	721	692	703
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)	673	706	706	644	698	698	644	633	612	612
Enrollment	568	596	591	597	573	580	555	550	551	531
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)	538	517	517	497	509	509	489	489	509	468
Enrollment	726	505	543	516	522	539	539	475	487	475
Raba Elementary (2000)										
Square Feet	92,530	92,530	92,530	92,530	92,530	92,530	92,841	92,841	92,841	92,841
Capacity (students)	781	781	756	744	756	756	756	756	736	736
Enrollment	781	812	812	754	727	758	698	730	765	740
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)	661	661	674	674	666	666	666	637	633	633
Enrollment	580	536	515	637	634	638	642	665	599	546
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)	847	847	847	826	830	830	809	822	802	818
Enrollment	690	582	676	801	677	762	915	807	895	998
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)	826	826	838	806	798	798	798	798	798	798
Enrollment	674	634	617	597	546	587	572	593	564	521
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)	666	666	645	637	617	617	637	616	616	616
Enrollment	528	531	521	527	530	513	498	505	509	471
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)	777	785	785	806	798	798	798	788	756	756
Enrollment	739	728	699	716	690	690	687	630	592	603
Timberwilde Elementary (1980)										
Square Feet	80,042	80,042	80,042	80,042	80,042	80,042	80,042	80,702	80,702	80,702
Capacity (students)	818	818	818	858	850	850	839	830	809	788
Enrollment	733	735	756	783	770	775	714	695	630	593

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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)	241	249	249	229	221	221	221	221	221	208
Enrollment	392	475	468	462	439	424	399	413	408	389
Villarreal Elementary (1968)										
Square Feet	74,916	74,916	76,059	76,059	76,059	76,059	80,574	80,574	80,574	80,574
Capacity (students)	796	788	788	768	760	760	760	760	760	709
Enrollment	682	833	715	759	790	789	748	739	710	681
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)	826	846	866	847	839	839	839	839	839	839
Enrollment	788	861	905	802	817	848	824	831	784	723
Ward Elementary (2003)										
Square Feet	99,274	99,274	99,274	99,274	99,274	99,274	105,550	105,550	105,550	105,550
Capacity (students)	793	804	785	818	831	831	839	839	839	839
Enrollment	1,096	1,089	1,029	990	945	897	877	857	859	838
Westwood Terrace Elementary (1961)										
Square Feet	76,034	76,034	76,034	76,034	76,034	76,034	76,034	76,034	76,034	76,034
Capacity (students)	641	653	595	657	624	624	624	624	592	892
Enrollment	586	557	660	663	655	615	591	543	552	503
Bernal Middle School (2014)										
Square Feet	-	-	-	-	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
Enrollment	-	-	-	-	618	618	727	828	894	1,010
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)	1,289	1,289	1,316	1,342	1,334	1,334	1,341	1,355	1,351	1,326
Enrollment	800	800	989	1,218	1,264	812	903	1,095	1,212	1,390
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)	1,141	1,151	1,151	1,195	1,159	1,159	1,162	1,142	1,158	1,131
Enrollment	1,013	1,021	1,074	1,086	1,070	1,047	1,023	981	949	954
Folks Middle School (2013)										
Square Feet	-	-	-	199,594	199,594	199,594	199,594	199,594	199,594	199,594
Capacity (students)	-	-	-	1,521	1,521	1,521	1,504	1,476	1,491	1,479
Enrollment	-	-	-	561	561	697	814	1,000	1,210	1,503
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	1,494	1,494	1,483	1,483	1,483	1,462	1,460	1,464	1,452
Enrollment	1,294	1,342	1,416	1,486	1,474	1,481	1,513	1,473	1,470	1,489
Hobby Middle School (1972)										
Square Feet	129,574	129,574	129,574	129,574	129,574	129,574	141,857	141,857	141,857	141,857
Capacity (students)	1,141	1,129	1,129	1,136	1,133	1,133	1,162	1,127	1,143	1,134
Enrollment	1,015	1,088	1,101	1,095	1,008	992	1,011	1,035	1,037	935
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)	1,376	1,387	1,387	1,343	1,369	1,369	1,413	1,372	1,368	1,357
Enrollment	1,459	1,513	1,561	1,673	1,493	1,462	1,463	1,499	1,507	1,482
Jones Middle School (1993)										
Square Feet	159,759	159,759	171,522	171,522	171,522	171,522	171,522	171,522	171,522	171,522
Capacity (students)	1,353	1,328	1,354	1,255	1,365	1,365	1,326	1,303	1,279	1,352
Enrollment	1,113	1,113	1,151	1,162	1,181	1,202	1,215	1,118	1,071	1,011
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)	1,424	1,436	1,436	1,459	1,447	1,447	1,408	1,468	1,456	1,173
Enrollment	1,177	1,231	1,262	1,311	1,364	1,351	1,325	1,327	1,300	1,259
Luna Middle School (2004)										
Square Feet	188,152	188,152	188,152	188,152	188,152	188,152	204,293	204,293	204,293	204,293
Capacity (students)	1,320	1,312	1,330	1,352	1,352	1,352	1,358	1,511	1,514	1,483
Enrollment	1,364	1,031	1,111	1,160	1,216	1,230	1,247	1,295	1,355	1,442

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Neff Middle School (1961)										
Square Feet	120,131	120,131	120,131	120,131	120,131	120,131	120,131	120,131	120,131	120,131
Capacity (students)	1,205	1,259	1,215	1,233	1,233	1,233	890	1,139	1,136	1,054
Enrollment	1,153	1,242	1,303	1,255	1,202	1,200	1,200	1,217	1,166	1,071
Pease Middle School (1974)										
Square Feet	143,740	143,740	143,740	143,740	143,740	143,740	152,386	152,386	155,422	155,422
Capacity (students)	947	1,338	1,312	1,237	1,245	1,245	1,265	1,224	1,220	1,065
Enrollment	1,133	1,142	1,170	1,172	1,165	1,140	1,117	1,163	1,099	1,122
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)	1,321	1,331	1,331	1,290	1,304	1,304	1,334	1,298	1,294	1,284
Enrollment	963	1,038	1,135	1,142	1,134	1,153	1,152	1,202	1,283	1,354
Rayburn Middle School (1962)										
Square Feet	157,317	157,317	176,641	176,641	176,641	176,641	173,001	173,001	173,001	173,001
Capacity (students)	1,175	1,166	1,150	1,249	1,180	1,180	1,162	1,216	1,155	836
Enrollment	1,069	932	979	950	992	979	974	924	934	975
Ross Middle School (1966)										
Square Feet	146,521	146,521	147,874	147,874	139,949	139,949	139,949	139,949	139,949	139,949
Capacity (students)	1,205	1,215	1,215	1,200	1,146	1,146	1,157	1,140	1,137	1,199
Enrollment	1,020	1,058	1,084	1,110	1,120	1,107	1,152	1,125	1,161	1,166
Rudder Middle School (1982)										
Square Feet	119,263	119,263	119,263	119,263	119,263	119,263	130,288	130,288	130,288	130,288
Capacity (students)	987	1,009	1,060	1,035	950	950	854	943	939	955
Enrollment	1,146	1,172	1,124	1,013	1,008	1,045	1,048	1,051	971	962
Stevenson Middle School (1975)										
Square Feet	157,921	157,921	172,619	172,619	172,619	172,619	172,619	172,619	172,619	172,619
Capacity (students)	1,562	1,574	1,588	1,577	1,563	1,563	1,538	1,511	1,506	1,468
Enrollment	1,514	1,453	1,461	1,384	1,401	1,364	1,411	1,321	1,328	1,237
Stinson Middle School (1991)										
Square Feet	159,330	159,330	159,330	159,330	159,330	159,330	159,330	159,330	166,697	166,697
Capacity (students)	1,502	1,487	1,453	1,465	1,465	1,465	1,425	1,371	1,387	1,184
Enrollment	1,163	1,224	1,273	1,256	1,183	1,118	1,132	1,173	1,166	1,146
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)	1,483	1,494	1,494	1,477	1,494	1,494	1,478	1,468	1,448	1,437
Enrollment	1,425	1,378	1,297	1,370	1,402	1,351	1,320	1,317	1,323	1,350
Zachry Middle School (1985)										
Square Feet	153,381	153,381	164,788	164,788	164,788	164,788	164,788	164,788	164,788	164,788
Capacity (students)	1,349	1,352	1,219	1,298	1,306	1,306	1,349	1,310	1,259	1,200
Enrollment	1,141	1,088	1,141	1,034	1,018	1,079	1,028	1,007	945	930
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)	2,735	2,693	2,697	2,696	2,696	2,696	2,683	2,655	2,695	2,695
Enrollment	2,200	2,375	2,437	2,572	2,564	2,602	2,725	2,716	2,707	2,788
Brennan High School (2010)										
Square Feet	465,000	465,000	465,000	465,000	458,501	458,501	458,501	458,501	458,501	458,501
Capacity (students)	2,842	2,854	2,850	2,840	2,840	2,840	2,770	2,762	2,762	2,770
Enrollment	1,313	1,313	1,837	2,083	2,238	2,456	2,702	2,918	2,644	2,613
Clark High School (1977)										
Square Feet	372,667	372,667	372,667	372,667	372,667	372,667	372,667	372,667	373,900	373,900
Capacity (students)	2,695	2,770	2,770	2,864	2,869	2,869	2,858	2,528	2,528	2,850
Enrollment	2,566	2,621	2,694	2,718	2,836	2,830	2,901	2,883	2,764	2,855
Harlan High School (2017)										
Square Feet								486,686	486,686	486,686
Capacity (students)								2,818	2,818	2,770
Enrollment								1,449	1,449	2,303
Health Careers High School (1986)										
Square Feet	105,985	105,985	105,985	105,985	105,985	105,985	105,985	105,985	105,985	105,985
Capacity (students)	854	852	852	852	852	852	856	853	853	853
Enrollment	856	838	833	824	869	855	845	852	845	867

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	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Holmes/Business Careers High School (1964)										
Square Feet	357,017	357,017	357,017	357,017	357,017	357,017	355,962	355,962	394,004	394,004
Capacity (students)	2,480	2,718	2,699	2,660	2,720	2,720	2,703	2,703	2,179	2,179
Enrollment	2,448	2,621	2,664	2,649	2,757	2,828	2,913	2,959	2,887	2,847
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)	2,806	2,888	2,915	2,860	2,937	2,937	2,937	2,929	2,933	2,909
Enrollment	3,009	2,931	2,973	2,913	2,897	2,938	3,031	3,070	3,035	2,907
Marshall High School (1950)										
Square Feet	355,537	332,206	332,206	332,206	332,206	332,206	332,206	332,206	333,393	333,393
Capacity (students)	2,735	2,725	2,746	2,704	2,704	2,704	2,723	2,758	2,798	2,774
Enrollment	2,575	2,546	2,555	2,640	2,592	2,711	2,692	2,616	2,618	2,531
O'Connor High School (1998)										
Square Feet	349,644	349,644	382,300	382,300	382,300	382,300	391,698	391,698	391,698	391,698
Capacity (students)	2,353	2,344	2,368	2,792	2,792	2,792	2,762	2,782	2,782	2,782
Enrollment	2,789	2,945	3,102	3,010	3,031	3,095	3,158	3,298	3,337	3,274
Stevens High School (2005)										
Square Feet	413,655	413,655	413,655	413,655	413,655	413,655	413,655	413,655	413,655	413,655
Capacity (students)	2,820	2,810	2,810	2,836	2,752	2,752	2,747	2,762	2,838	2,838
Enrollment	2,999	2,697	2,616	2,794	2,907	2,903	2,904	2,880	2,924	2,856
Taft/Comm Arts High School (1985)										
Square Feet	371,963	372,275	372,275	372,275	372,275	372,275	372,275	372,275	372,275	372,275
Capacity (students)	2,895	2,885	2,452	2,844	2,871	2,871	2,853	2,844	2,844	2,844
Enrollment	2,825	2,573	2,530	2,629	2,786	2,932	3,101	3,220	2,636	2,471
Warren/Construction Careers HS (2002)										
Square Feet	428,026	428,026	428,026	428,026	400,898	400,898	400,898	400,898	400,898	400,898
Capacity (students)	2,558	2,810	2,842	2,848	2,816	2,816	2,806	2,798	2,798	2,798
Enrollment	2,899	2,801	2,802	2,966	3,043	3,074	3,095	3,024	3,094	3,092
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	56,821	56,821	56,821	56,821	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
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
Maintenance-North (2008)										
Square Feet	10,603	10,603	10,603	10,603	10,603	10,603	10,603	10,603	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	10,050	10,050	10,050	10,050	12,587	12,587	12,587	12,587
N. Activities Center (1986)										
Square Feet	27,437	27,437	27,437	27,437	27,437	27,437	27,437	43,107	43,107	43,107

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
N. Children's Center										
Square Feet	19,216	19,216	19,216	19,216	19,216	19,216	19,216	19,216	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
Northside Swim Center (2013)										
Square Feet	-	-	-	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
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
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	8,500	8,500	14,922	14,922	14,922	14,922	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
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
2010	5,921.70	1,389.90	258.00	38.00	1,089.30	3,893.80	12,590.70
2011	6,116.90	1,411.10	271.30	40.00	1,043.00	3,912.30	12,794.60
2012	5,880.70	1,257.50	271.00	36.00	1,082.70	3,410.30	11,938.20
2013	5,952.00	1,306.00	272.00	38.00	1,109.00	3,435.00	12,112.00
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

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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***

The Board of Trustees of
Northside Independent School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type 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, 2019, 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 10, 2020.

Internal Control over Financial Reporting

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

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

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

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Board of Trustees of
Northside Independent School District

Purpose of this Report

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
January 10, 2020

**Independent Auditor's Report on Compliance for Each Major Federal
Program and Report on Internal Control over Compliance
in Accordance with the Uniform Guidance**

The Board of Trustees of
Northside Independent School District

Report on Compliance for Each Major Federal 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, 2019. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Northside Independent School District complied, in all material respects, with the types of 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, 2019.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
January 10, 2020

Northside Independent School District
Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2019

Section 1. Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 4. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 5. Type of auditors' report issued on compliance with major programs? | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No |

7. Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.027A, 84.173A	Special Education Cluster (IDEA)
84.010A	ESSA Title I, Part A-Improving Basic Programs

- | | |
|--|-------------|
| 8. Dollar threshold used to distinguish between Type A and Type B federal programs | \$2,665,712 |
| 9. Auditee qualified as a low-risk auditee? | No |

Section 2. Financial Statement Findings

None reported

Section 3. Federal Award Findings and Questioned Costs

None reported

Northside Independent School District
Summary Schedule of Prior Audit Findings
For the Year Ended August 31, 2019

Prior Year Findings

None reported

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended August 31, 2019

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal CFDA Number	(2A) Pass-Through Grantor's Number	(03) Federal Expenditures
<u>United States Department of Education:</u>			
Direct Program:			
Impact Aid-P.L. 81-874	84.041		\$ 640,976
Climate Transformation Program	84.184G		242,550
Total Direct Program			<u>883,526</u>
Passed Through Education Service Center Region 20:			
Adult Education - Family Literacy Continuation	84.002A	220472903	539,318
Adult Education - Family Literacy Professional Development	84.002A	220496903	9,628
Adult Education - English Literacy & Civics Ed Sec 231	84.002A	220402904	34,207
Adult Education - Family Literacy Continuation	84.002A	220472003	13,705
Adult Education - Family Literacy Professional Development	84.002A	220496003	461
Adult Education - English Literacy & Civics Ed Sec 231	84.002A	220402004	996
			<u>598,315</u>
IDEA-B Evaluation Capacity Award	84.027A	65632	77,867
Total Passed Through Education Service Center Region 20			<u>676,182</u>
Passed Through State Department of Education:			
Special Education Cluster (IDEA)			
IDEA-B Formula	84.027A	186600010159156600	1,355,585
IDEA-B Formula	84.027A	196600010159156600	17,193,287
IDEA-B Discretionary (Deaf)	84.027A	186600110159156673	(1,573)
IDEA-B Discretionary (Deaf)	84.027A	196600110159156673	108,013
High Cost Fund Award	84.027A	66001806	121,972
IDEA-B High Cost Fund Award	84.027A	66001906	12,648
			<u>18,789,932</u>
IDEA-B Preschool Formula	84.173A	186610010159156610	87,880
IDEA-B Preschool Formula	84.173A	196610010159156610	169,818
IDEA-B Preschool Formula	84.173A	206610010159156610	7,945
			<u>265,643</u>
Total Special Education Cluster (IDEA)			<u>19,055,575</u>
Carl D. Perkins Basic Formula Grant Cluster			
Carl D. Perkins Basic Formula Grant	84.048A	19420006015915	1,021,179
Carl D. Perkins Basic Formula Grant	84.048A	20420006015915	25,577
Carl Perkins Reserve Grant for Career & Technology	84.048A	184200547110013	52,541
Total Carl D. Perkins Basic Formula Grant Cluster			<u>1,099,297</u>
Every Student Succeeds Act Consolidated Grants Cluster (ESSA)			
Title I, Part A-Improving Basic Programs	84.010A	18610101015915	7,923
Title I, Part A-Improving Basic Programs	84.010A	19610101015915	19,497,998
Title I, Part A-Improving Basic Programs	84.010A	20610101015915	11,901
Title I 1003(A) School Improvement	84.010A	18610123015915	250
			<u>19,518,072</u>
Title II, Part A - Supporting Effective Instruction	84.367A	18694501015915	1,026
Title II, Part A - Supporting Effective Instruction	84.367A	19694501015915	2,493,880
Title II, Part A - Supporting Effective Instruction	84.367A	20694501015915	90,363
Title II, Principal Preparation Grant	84.367A	186945677110014	73,575
			<u>2,658,844</u>
Title III, English Language Acquisition- LEP	84.365A	18671001015915	(3,391)
Title III, English Language Acquisition- LEP	84.365A	19671001015915	907,938
Title III, English Language Acquisition-Immigrant	84.365A	18671003015915	5,545
Title III, English Language Acquisition-Immigrant	84.365A	19671003015915	398,375
			<u>1,308,467</u>
Title IV, Part A, SSAEP	84.424A	19680101015915	1,189,645
Total Every Student Succeeds Act Consolidated Grants Cluster (ESSA)			<u>24,675,028</u>
21ST Century Community Learning Centers - Cycle 9, Yr 3	84.287C	196950247110018	1,291,211
21ST Century Community Learning Centers - Cycle 9, Yr 4	84.287C	206950247110018	355
			<u>1,291,566</u>
Texas Education for Homeless Children & Youth	84.196A	194600057110052	108,202

(Continued on next page.)

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended August 31, 2019

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal CFDA Number	(2A) Pass-Through Grantor's Number	(03) Federal Expenditures
Texas Hurricane Homeless Youth	84.938B	19513701015915	740
Summer School LEP	84.369A	69551402	33,793
Total Passed Through State Department of Education			46,264,200
Total United States Department of Education			47,823,908
<u>United States Department of Defense:</u>			
Direct Program:			
ROTC	12.000		1,011,994
Teacher Placement Program	12.000		20,900
Military Grant	12.557		44,218
Military Grant	12.556		149,014
Total United States Department of Defense			1,226,126
<u>United States Department of Health and Human Services:</u>			
Passed Through Education Service Center Region 20			
Adult Education -TANF State Programs	93.558	223475903	36,825
Total Passed Through Education Service Center Region 20			36,825
Passed Through Texas Department of Health and Human Services			
Medicaid Administrative Claiming Program	93.778	529-07-0157-00203	1,090,905
Total Passed Through Texas Department of Health and Human Services			1,090,905
Total United States Department of Health and Human Services			1,127,730
<u>United States Department of Agriculture:</u>			
Direct Program:			
Natural Resources Conservation Services	10.902		6,100
Passed Through State Department of Agriculture			
School Breakfast Program	10.553	71401701	7,597,775
National School Lunch Program	10.555	71301701	26,867,470
USDA Donated Commodities	10.565		4,207,960
Total Passed Through State Department of Agriculture			38,673,205
Total United States Department of Agriculture			38,679,305
Total Expenditure of Federal Awards			\$ 88,857,070

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, 2019

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, 2019. 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 assets, 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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 ISD's. 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.