



# 2020

Comprehensive Annual

# FINANCIAL REPORT

For fiscal year ended August 31, 2020



# NORTHSIDE INDEPENDENT SCHOOL DISTRICT

San Antonio, Texas

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended August 31, 2020

### BOARD OF SCHOOL TRUSTEES

|                     |                |
|---------------------|----------------|
| Carol Harle, Ph.D.  | President      |
| Karen Freeman       | Vice-President |
| Joseph H. Medina    | Secretary      |
| Gerald B. Lopez     | Trustee        |
| M'Lissa M. Chumbley | Trustee        |
| Robert Blount, Jr.  | Trustee        |
| Katie N. Reed       | Trustee        |

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Prepared by the Office of  
Business and Finance

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NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
August 31, 2020

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January 19, 2021

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, 2020.

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, 2020 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, 2020 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.

**Rene Barajas, PhD**  
Deputy Superintendent  
Business and Finance

5900 Evers Road  
San Antonio, Texas  
78238-1606  
Tel: 210.397.8903  
Fax: 210.706.8543  
www.nisd.net

## **DISTRICT PROFILE**

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 Banderita 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 103,000 students for 2020-21. The District prides itself on its diversity. Student demographics for 2019-20 are: 68.1% Hispanic, 18.1% White, 6.6% African American, 3.5% Asian/Pacific Islander, 0.2% Native Hawaiian, 0.1% Native American, and 3.4% of two or more races. About 49% 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 two middle school and seven high school magnet programs that provide specialized curricula and career-oriented classes for students. The high school programs include Health Careers, the Northside School of Innovation, Technology, and Entrepreneurship (NSITE), Communications Arts, Construction Careers Academy, Jay Science and Engineering Academy, and Marshall Law and Medical Services. The district opened its first middle school magnet program, the STEM-focused Jones Magnet School in 2020 and will open the second middle school magnet, Zachry Magnet School, in 2021. The District's newest magnet high school, the Agriculture Science and Technology Academy, also opens in 2021.

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**

- More than 7,100 students received diplomas in June 2020 and had the opportunity to participate in individual events facilitated by their campus as well as district-produced graduation videos. The Class of 2020 earned \$160 million in college scholarships and 60,713 hours of college credit.
- Northside teachers and administrators are consistently recognized at local, state, and national levels. Marianna Oyervides, a teacher at Jones MS, was recognized by the Education Service Center Region 20 as ESL Teacher of the Year. Briscoe MS Principal Christina Rather was recognized as the Region 20 Principal of the Year and as a state finalist for the Texas Association of Secondary School Principals (TASSP) Principal of the Year. Four NISD educators were state finalists for the 2020 H-E-B Excellence in Education Awards.

### **Innovative Initiatives**

- Twenty-seven elementary schools offer STEM Labs in the 2020-2021 school year. They're staffed by certified teachers and serve all students on each campus on a rotating basis, similar to music, art, and physical education.

- In the fall of 2020, 3,800 juniors took the PSAT for free during the school day at their home campus. Also in the fall, 4,300 seniors took a free, school day SAT. 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 continued use of Professional Learning Communities district-wide.

## **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 an \$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 \$5.7 million.
- More than 39,000 people were served pre-COVID 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. During COVID, the Adult and Community Education Department has adjusted to online classes where applicable. The rest of the staff has switched to supporting our community in a variety of support roles. The Learning Tree After School program is serving about a fourth of the students that they normally serve.

## **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 675,000 people residing in the District and about 221,000 households. Enrollment in the District has been steadily growing since the 1990s, and recent trends show a stable enrollment around 103,000. Northside is the largest of 16 school districts in Bexar County.

San Antonio is the 7<sup>th</sup> 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 one 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 34,000 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**

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

## **Cash Management**

The District's cash position is reviewed daily and all idle cash is invested in accordance with the District's investment policy. The District's investment officers invest primarily in U.S. Government agency notes, municipal bonds, and local government investment pools. Total investments at August 31, 2020 were \$599,518,158 and the average yield on investments was 1.38%. 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, 2019. This was the twenty-eighth 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 sixteen 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 2020 for 2018-19, 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

Rene Barajas, Ph.D.  
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, 2020, at a meeting of the Board of School Trustees of such school district on the 19<sup>th</sup> day of January, 2021.

\_\_\_\_\_  
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

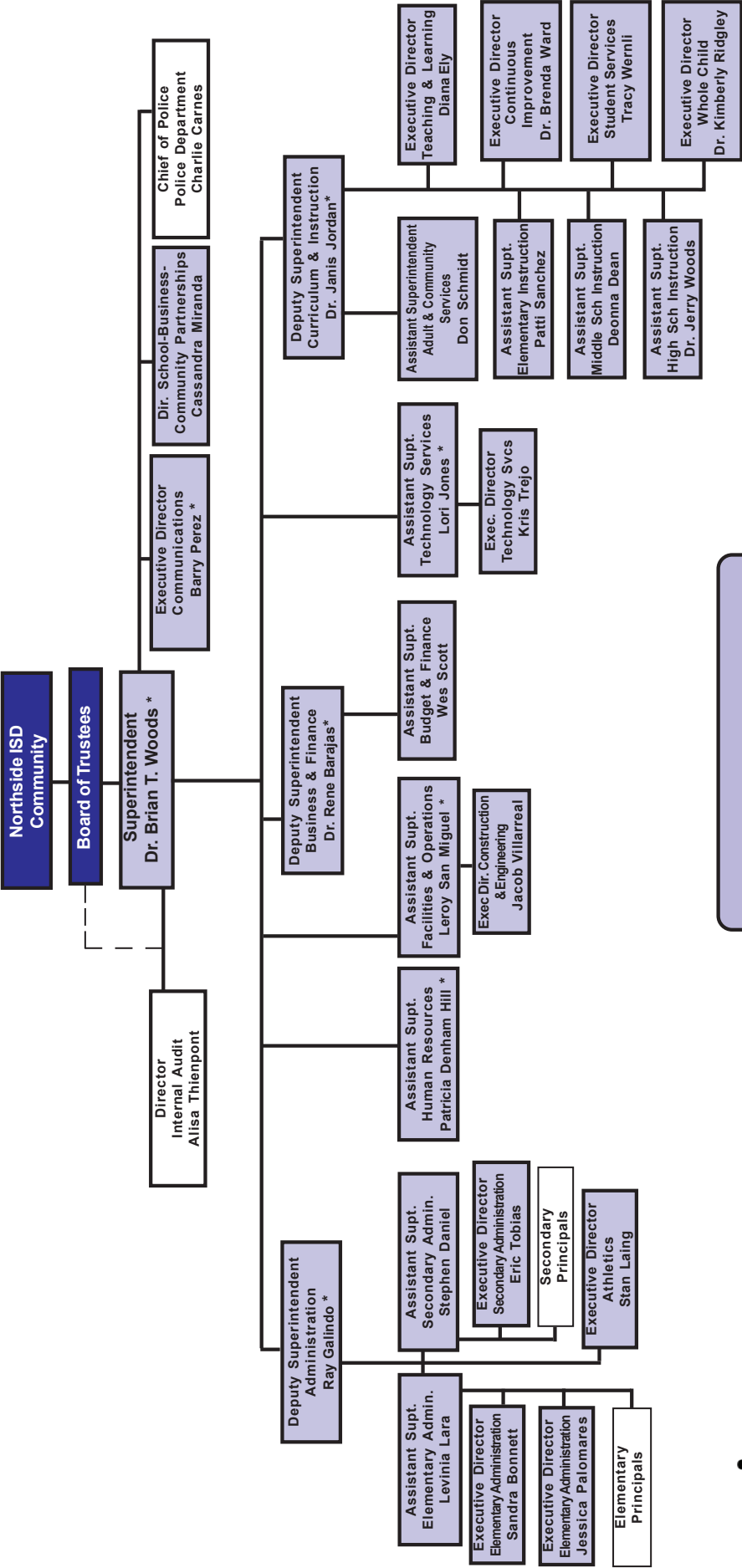
**Northside Independent School District  
Texas**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

August 31, 2019

*Christopher P. Morrell*

Executive Director/CEO



Northside Independent School District  
 Administrative Organization  
**Effective Sept. 1, 2020**  
 Shaded box denotes Superintendent's Cabinet.  
 \* denotes Senior Staff



Published by Communications Dept.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**APPOINTED OFFICIALS AND ADVISORS**

August 31, 2020

**APPOINTED OFFICIALS**

|                       |  |
|-----------------------|--|
| Brian T. Woods, Ed.D. | Superintendent   |
| Ray Galindo           | Deputy Superintendent – Administration                               |
| Rene Barajas, Ph.D.   | Deputy Superintendent – Business and Finance                         |
| Janis Jordan Ed.D.    | Deputy Superintendent – Curriculum and Instruction                   |
| 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<br>Community Services |
| Lori Jones            | Assistant Superintendent – Technology Services                       |
| Jerry Woods, Ed.D     | Assistant Superintendent – High School Instruction                   |
| Deonna Dean           | Assistant Superintendent – Middle School Instruction                 |
| Patricia Sanchez      | Assistant Superintendent – Elementary Instruction                    |

**ACCOUNTANTS AND ADVISORS**

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

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

Hilltop Securities, Inc.  
Financial Advisors  
San Antonio, Texas

Norton Rose Fulbright  
Bond Counsel  
San Antonio, Texas



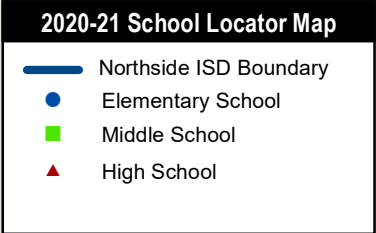
# Northside Independent School District

## Schools and Facilities Map

210-397-8589 (Attendance Area Information)

210-397-8500 (Main Switchboard)

www.nisd.net



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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, 2020, 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, 2020, 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 15, 2021 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 15, 2021

## 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, 2020. 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 \$63,427,741 (net position). The District has \$195,937,196 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 \$46,851,268 for debt service, \$10,448,270 for child nutrition services and \$644,078 for grants.
- The District is reporting an increase in net position of \$25,388,214.
- Tax collections increased \$18,545,484 from 2019 and the tax levy increased by \$19,051,759, as a result of the increase in the tax base.
- The ending fund balance of the District's General Fund increased \$42,875,625 to \$509,857,389. The unassigned portion of fund balance, \$218,175,306 represents 23.83% of annual operating expenditures or about 62 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 did not need to issue any new funding 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 did not need to issue any new funding 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.

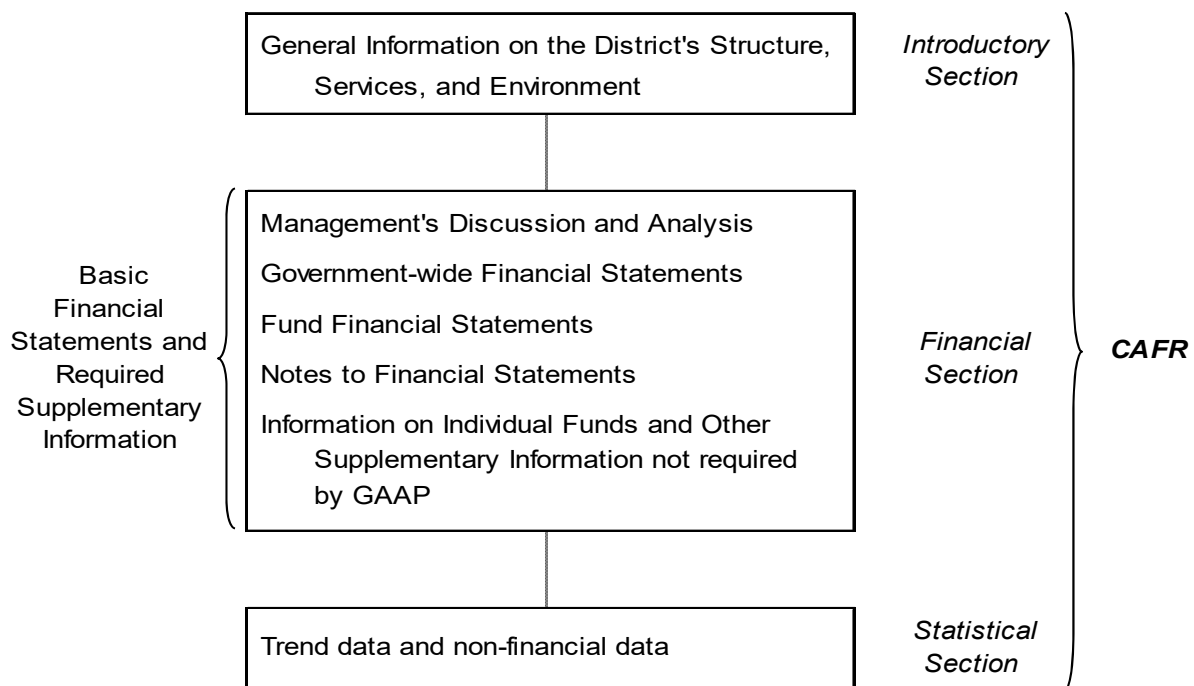
The basic financial statements include two kinds of statements that present different views of the District in addition to the notes that explain some of the information in the basic financial statements and provide data that are more detailed:

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 \$(63.0) million at August 31, 2020, which is a \$25.8 million increase from the August 31, 2019 net position of \$(88.8) million.

Table A-1 summarizes the change in net position from August 31, 2019 to August 31, 2020.

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

|                                      | Governmental Activities |            | Business-type Activities |          | Total      |            |
|--------------------------------------|-------------------------|------------|--------------------------|----------|------------|------------|
|                                      | 08/31/20                | 08/31/19   | 08/31/20                 | 08/31/19 | 08/31/20   | 08/31/19   |
| <b>Assets</b>                        |                         |            |                          |          |            |            |
| Current and Other Assets             | \$ 650.53               | \$ 807.11  | \$ 3.71                  | \$ 8.81  | \$ 654.24  | 815.92     |
| Capital Assets                       | 2,308.76                | 2,189.75   | 0.17                     | -        | 2,308.93   | 2,189.75   |
| Total Assets                         | 2,959.29                | 2,996.86   | 3.88                     | 8.81     | 2,963.17   | 3,005.67   |
| Total Deferred Outflows of Resources | 227.10                  | 241.58     | -                        | -        | 227.10     | 241.58     |
| <b>Liabilities</b>                   |                         |            |                          |          |            |            |
| Current and Other Liabilities        | 108.68                  | 100.38     | 1.13                     | 0.55     | \$ 109.81  | 100.93     |
| Long-term Liabilities                | 2,923.00                | 3,088.53   | -                        | -        | 2,923.00   | 3,088.53   |
| Total Liabilities                    | 3,031.68                | 3,188.91   | 1.13                     | 0.55     | 3,032.81   | 3,189.46   |
| Total Deferred Inflows of Resources  | 220.89                  | 146.60     | -                        | -        | 220.89     | 146.60     |
| <b>Net Position</b>                  |                         |            |                          |          |            |            |
| Net Investment in Capital Assets     | 74.40                   | 27.04      | 0.17                     | -        | 74.57      | 27.04      |
| Restricted                           | 57.94                   | 52.71      | -                        | -        | 57.94      | 52.71      |
| Unrestricted                         | (198.52)                | (176.82)   | 2.58                     | 8.26     | (195.94)   | (168.56)   |
| Total Net Position                   | \$ (66.18)              | \$ (97.07) | \$ 2.75                  | \$ 8.26  | \$ (63.43) | \$ (88.81) |

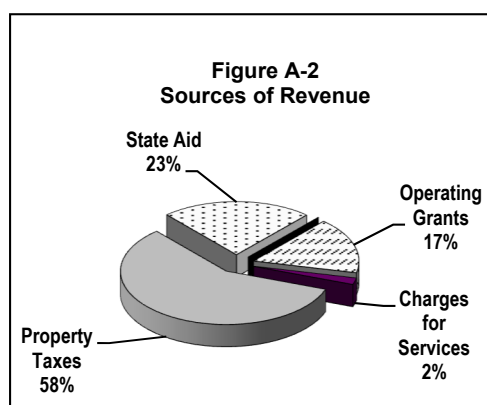
- 91% percent of the District's \$654.24 million in Current and Other Assets are liquid, with \$580.95 million in cash and cash equivalents and \$15 million in government securities.
- Capital Assets reflect the District's investment in land, construction in progress, buildings, and equipment, net of 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 \$2.067 billion. Long-term liabilities decreased due to the conversion and refunding of several outstanding debt obligations.
- 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 \$10.45 million for child nutrition services and \$46.85 million for debt service at August 31, 2020.

### Changes in Net Position

The District's revenues totaled \$1.32 billion in 2019-20. A significant portion, 57.2%, of the District's revenue came from property taxes, 18.4% from state aid – formula grants, 22.2% from operating grants and contributions, and 1.9% from charges for services. (See Figure A-2).

The District's 2020 primary government activities increased net position by \$27.3 million as reflected in Table A-2. The largest functional expenses occurred in instruction, plant maintenance and operations, and debt service, which represented \$746.03 million or 57.49%, \$104.86 million or 8.08%, and \$62.07 million or 4.78% of total expenses, respectively. The increase in instruction is associated with the opening of Pre-K programs in the District, the decrease in plant maintenance and operations as well as the decrease in debt service, can be directly associated with the change in the District's enrollment.

The total cost of all programs and services was \$1,285.49 million. Of these costs, 82.45% are for instructional and student support services.



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

|  | <b>Governmental Activities</b> |                 | <b>Business-type Activities</b> |                 | <b>Total</b>    |                 |
|--|--------------------------------|-----------------|---------------------------------|-----------------|-----------------|-----------------|
|  | <b>08/31/20</b>                | <b>08/31/19</b> | <b>08/31/20</b>                 | <b>08/31/19</b> | <b>08/31/20</b> | <b>08/31/19</b> |
| <b>Revenues</b>                            |                                |                 |                                 |                 |                 |                 |
| <u>Program Revenues</u>                    |                                |                 |                                 |                 |                 |                 |
| Charges for Services                       | \$ 18.78                       | \$ 23.56        | \$ 6.45                         | \$ 10.09        | \$ 25.23        | \$ 33.65        |
| Operating Grants and Contributions         | 223.76                         | 259.71          | -                               | -               | 223.76          | 259.71          |
| <u>General Revenues</u>                    |                                |                 |                                 |                 |                 |                 |
| Property Taxes                             | 756.72                         | 739.36          | -                               | -               | 756.72          | 739.36          |
| State Aid - formula                        | 294.11                         | 238.52          | -                               | -               | 294.11          | 238.52          |
| Investment Earnings                        | 12.61                          | 21.84           | 0.11                            | 0.26            | 12.72           | 22.10           |
| Insurance Proceeds from Hail Damage        | 10.37                          | -               | -                               | -               | 10.37           | -               |
| Other                                      | 0.03                           | 0.08            | -                               | -               | 0.03            | 0.08            |
| <b>Total Revenues</b>                      | <b>1,316.38</b>                | <b>1,283.07</b> | <b>6.56</b>                     | <b>10.35</b>    | <b>1,322.94</b> | <b>1,293.42</b> |
| <b>Expenses</b>                            |                                |                 |                                 |                 |                 |                 |
| Instruction                                | 746.03                         | 708.26          | -                               | -               | 746.03          | 708.26          |
| Instructional Resources & Media Services   | 15.05                          | 15.19           | -                               | -               | 15.05           | 15.19           |
| Curriculum & Staff Development             | 25.18                          | 24.89           | -                               | -               | 25.18           | 24.89           |
| Instructional Leadership                   | 24.97                          | 24.56           | -                               | -               | 24.97           | 24.56           |
| School Leadership                          | 62.81                          | 62.44           | -                               | -               | 62.81           | 62.44           |
| Guidance, Counseling & Evaluation Services | 46.86                          | 44.60           | -                               | -               | 46.86           | 44.60           |
| Social Work Services                       | 4.63                           | 4.00            | -                               | -               | 4.63            | 4.00            |
| Health Services                            | 12.59                          | 11.63           | -                               | -               | 12.59           | 11.63           |
| Student (pupil) Transportation             | 38.69                          | 39.05           | -                               | -               | 38.69           | 39.05           |
| Child Nutrition Services                   | 54.22                          | 57.27           | -                               | -               | 54.22           | 57.27           |
| Co-Curricular Activities                   | 29.05                          | 32.15           | -                               | -               | 29.05           | 32.15           |
| General Administration                     | 22.37                          | 21.08           | -                               | -               | 22.37           | 21.08           |
| Plant Maintenance and Operations           | 104.86                         | 125.97          | -                               | -               | 104.86          | 125.97          |
| Security & Monitoring Services             | 9.56                           | 9.36            | -                               | -               | 9.56            | 9.36            |
| Data Processing Services                   | 19.02                          | 18.62           | -                               | -               | 19.02           | 18.62           |
| Community Services                         | 7.02                           | 7.09            | -                               | -               | 7.02            | 7.09            |
| Debt Service                               | 62.07                          | 70.67           | -                               | -               | 62.07           | 70.67           |
| Payments to Member Districts of SSA        | 0.51                           | 0.37            | -                               | -               | 0.51            | 0.37            |
| Enterprise Fund                            | -                              | -               | 12.06                           | 11.71           | 12.06           | 11.71           |
| <b>Total Expenses</b>                      | <b>1,285.49</b>                | <b>1,277.20</b> | <b>12.06</b>                    | <b>11.71</b>    | <b>1,297.55</b> | <b>1,288.91</b> |
| <b>Change in Net Position</b>              | <b>30.89</b>                   | <b>5.87</b>     | <b>(5.50)</b>                   | <b>(1.36)</b>   | <b>25.39</b>    | <b>4.51</b>     |
| Beginning Net Position, restated           | (97.07)                        | (102.94)        | 8.25                            | 9.62            | (88.82)         | (93.32)         |
| Ending Net Position                        | \$ (66.18)                     | \$ (97.07)      | \$ 2.75                         | \$ 8.26         | \$ (63.43)      | \$ (88.81)      |

### Governmental Activities

- This year's property tax collection rate was 99.2% based on a tax levy of \$761,004,825. Compared to 2018-19, property tax revenue increased 2.5% for 2019-20 due to a higher tax base.
- Formula State Aid increased \$55.59 million overall, or 18.9%. This increase is a result of increased enrollment, property values and the impact of HB3 legislation.



- During the year, the District issued \$221,630,000 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.

| <b>Table A-3</b><br><b>Net Cost of Selected District Functions</b><br><i>(in millions of dollars)</i> |                    |                  |                    |                  |
|---|--------------------|------------------|--------------------|------------------|
|   | Cost of Services   |                  |                    |                  |
|   | 08/31/20           |                  | 08/31/19           |                  |
|   | Total              | Net              | Total              | Net              |
| Instruction   | \$ 746.03          | \$ 640.15        | \$ 708.26          | \$ 585.70        |
| School Leadership   | 62.81              | 50.14            | 62.44              | 56.90            |
| Guidance, Counseling and Evaluation Services  | 46.86              | 25.64            | 44.60              | 18.44            |
| Student (Pupil) Transportation  | 38.69              | 36.48            | 39.05              | 36.52            |
| Child Nutrition Services  | 54.22              | 3.80             | 57.27              | 0.81             |
| Plant Maintenance and Operations  | 104.86             | 96.48            | 125.97             | 118.87           |
| Debt Service  | 62.07              | 59.24            | 70.67              | 65.15            |
| Total   | <u>\$ 1,115.54</u> | <u>\$ 911.93</u> | <u>\$ 1,108.26</u> | <u>\$ 882.39</u> |
| * - includes adjustments to implement GASB 75 and establish the net OPEB liability.                   |                    |                  |                    |                  |

- Instruction comprises 57.49% of the District's net cost of services on a government-wide basis;
- The net cost of all *governmental* activities this year was \$1,042,497,201. The amount that our taxpayers paid for these activities through property taxes was \$758,198,248;
- Costs paid by the state were \$294,111,565;
- Net costs include program costs paid by those who directly benefited from the programs of \$25,232,767; and
- Net costs include costs paid by grants and contributions, \$224,209,394.

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Using the modified accrual basis of accounting, revenues from governmental funds totaled \$1,292,856,863 and expenditures were \$1,454,991,733. The District reported combined governmental funds ending fund balances of \$532,226,203. 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 \$8,704,471;
- Nonspendable amounts from long term receivables of \$154,669;
- Restricted amounts for debt service of \$52,760,240;
- Restricted amounts for child nutrition of \$5,900,072;
- Restricted amounts for grants of \$644,078;
- Committed amounts for local special revenue funds of \$6,540,174;
- Committed amounts for opening new schools of \$28,536,489;
- Committed amounts for instructional continuity of \$177,180,954;
- Committed amounts for technology deployments of \$51,652,937;
- Assigned amounts for employee benefits of \$11,629,236;

- Assigned amounts for debt service of \$10,000,000;
- Assigned amounts for E-rate projects of \$4,419,892;
- Assigned amounts for administrative district projects of \$3,951,633;

The General Fund experienced a net increase in fund balance of \$42,875,625, which was partly the result of \$46,864,649 less than anticipated expenditures in 2019-2020. The increase in the General Fund fund balance is a result of savings in instruction; capital outlay related to facilities acquisition and construction costs, and additional expenditures which were transferred to Fund 266 Elementary Secondary School Emergency Relief from the General Fund.

The Debt Service Fund experienced a net increase in fund balance of \$9,135,402, which was the result of increased local revenues above bond interest and issuance expense savings resulting from several bond refinancings in 2020.

The Capital Projects fund experience a net decrease in fund balance of \$198,941,302 as a result of capital expenditures for projects authorized by the 2018 bond authorization. These projects were funded by General Fund cash and therefore, the capital projects fund has a liability due to the General Fund for having supported the payments of project expenses until the proceeds of the bond issue Series 2020 was delivered.

### **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, 2019. In addition, adjustments to campus-based formula accounts were included to accommodate the change in student enrollment and costs for prekindergarten expansion and early childhood special education and hail damage. High school allotment funds were also carried forward with this amendment. This amendment resulted in a net increase to appropriations of \$17,132,985 and a net increase in revenue of \$287,813.
- Budget Amendment #2 included adjustments that increased appropriations for various programs, campuses and departments. Budgeted appropriations were increased overall for various one-time costs. This amendment resulted in a net increase in appropriations of \$294,589 and a net increase in revenue sources of \$14,332,993 for the general fund related to property value audit increasing the funding from the state.
- 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 federal program revenues resulting in a decrease of \$11,091,823. Budget appropriations were decreased for various program costs. This amendment resulted in a decrease in appropriations of \$27,113,612, an increase in revenue sources of \$10,375,920, and an increase in other uses of \$13,830,034 resulting in a net decrease to fund balance of \$12,567,675.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

At the end of 2020, the District had invested \$2.31 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 \$119.17 million or 5.4% over last year.

| <b>Table A-4</b>                 |                    |                    |
|----------------------------------|--------------------|--------------------|
| <b>District's Capital Assets</b> |                    |                    |
| <i>(in millions of dollars)</i>  |                    |                    |
|                                  | <u>08/31/20</u>    | <u>08/31/19</u>    |
| Land                             | \$ 109.22          | \$ 109.21          |
| Buildings and Improvements       | 2,944.38           | 2,840.53           |
| Construction in Progress         | 283.14             | 176.97             |
| Furniture and Equipment          | 136.65             | 135.22             |
| Totals at Historical Cost        | <u>3,473.39</u>    | <u>3,261.93</u>    |
| Total Accumulated Depreciation   | <u>(1,164.62)</u>  | <u>(1,072.17)</u>  |
| Net Capital Assets               | <u>\$ 2,308.77</u> | <u>\$ 2,189.76</u> |

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, 2020, \$573.3 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, 2020, \$358.52 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**

The District continued its active debt management practice by refunding \$257.260 million of fixed and variable rate debt to take advantage of lower interest rates. At year-end, the District had \$2.92 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.

| <b>Table A-5</b>                   |                   |                   |
|------------------------------------|-------------------|-------------------|
| <b>District's Long Term Debt</b>   |                   |                   |
| <i>(in millions of dollars)</i>    |                   |                   |
|                                    | <u>08/31/20</u>   | <u>08/31/19</u>   |
| Bonds payable                      | \$2,195.40        | \$2,324.60        |
| Net Pension Liability              | 330.42            | 349.48            |
| Net OPEB Liability                 | 386.11            | 403.01            |
| Liability for Compensated Absences | 8.63              | 8.06              |
| Workers Compensation               | 2.45              | 3.39              |
| Total Long-Term Debt               | <u>\$2,923.01</u> | <u>\$3,088.54</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 2020-21 budget preparation will be up an estimated \$2.4 billion or 4% from 2020. The expected resulting increase in General Fund tax revenues of \$18.7 million and increase Debt Service Fund tax revenues is \$10.3 million.
- The District's 2020-21 General Fund adopted budget included a projected enrollment of 104,772. Actual enrollment as of September 2020 was 102,639 and was below the projection by 2,133. A significant factor in this change in enrollment is due to COVID-19 pandemic and is consistent with patterns across the state.
- For 2020-21, the District appropriated \$963.6 million in General Fund expenditures and estimated revenues just under \$937 million. The adopted budget included \$20.86 million for related costs of growth, new schools, and technology deployments.

### **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, 2020

| Data<br>Control<br>Codes       |  | Primary Government         |                             |                 |
|--------------------------------|--|----------------------------|-----------------------------|-----------------|
|                                |  | Governmental<br>Activities | Business-type<br>Activities | Total           |
| ASSETS                         |  |                            |                             |                 |
| 1110                           | Cash and Cash Equivalents  | \$ 577,354,884             | \$ 3,594,113                | \$ 580,948,997  |
| 1120                           | Investments  | 14,999,848                 | -                           | 14,999,848      |
| 1220                           | Property Taxes Receivable (Delinquent)                             | 14,521,185                 | -                           | 14,521,185      |
| 1230                           | Allowance for Uncollectible Taxes                                  | (7,676,300)                | -                           | (7,676,300)     |
| 1240                           | Due from Other Governments   | 38,617,326                 | -                           | 38,617,326      |
| 1250                           | Accrued Interest   | 46,451                     | -                           | 46,451          |
| 1290                           | Other Receivables  | 80,162                     | 123,104                     | 203,266         |
| 1300                           | Inventories  | 8,743,920                  | -                           | 8,743,920       |
| 1490                           | Other Current Assets   | 3,842,258                  | -                           | 3,842,258       |
| Capital Assets                 |  |                            |                             |                 |
| 1510                           | Land   | 109,216,015                | -                           | 109,216,015     |
| 1520                           | Buildings, net   | 1,865,649,620              | -                           | 1,865,649,620   |
| 1530                           | Furniture & Equipment, net   | 50,758,358                 | 166,230                     | 50,924,588      |
| 1580                           | Construction in Progress   | 283,136,780                | -                           | 283,136,780     |
| 1000                           | Total Assets   | 2,959,290,507              | 3,883,447                   | 2,963,173,954   |
| DEFERRED OUTFLOWS OF RESOURCES |  |                            |                             |                 |
| 1701                           | Deferred Charge for Refunding                                      | 9,064,539                  | -                           | 9,064,539       |
| 1705                           | Deferred Outflow Related to TRS Pension                            | 146,031,717                | -                           | 146,031,717     |
| 1706                           | Deferred Outflow Related to TRS OPEB                               | 72,008,222                 | -                           | 72,008,222      |
| 1700                           | Total Deferred Outflows of Resources                               | 227,104,478                | -                           | 227,104,478     |
| LIABILITIES                    |  |                            |                             |                 |
| 2110                           | Accounts Payable   | 44,744,202                 | 9,051                       | 44,753,253      |
| 2140                           | Accrued Interest   | 5,988,301                  | -                           | 5,988,301       |
| 2150                           | Payroll Deductions & Withholdings Payable                          | 15,676,625                 | -                           | 15,676,625      |
| 2160                           | Accrued Wages Payable  | 36,889,913                 | 459,159                     | 37,349,072      |
| 2180                           | Due to Other Governments   | 369,052                    | -                           | 369,052         |
| 2190                           | Due to Student Groups  | (19,282)                   | -                           | (19,282)        |
| 2210                           | Accrued Expenses   | 1,213,082                  | -                           | 1,213,082       |
| 2300                           | Unearned Revenue   | 3,816,063                  | 666,216                     | 4,482,279       |
| Noncurrent Liabilities         |  |                            |                             |                 |
| 2501                           | Long term liabilities - due within one year                        | 84,045,510                 | -                           | 84,045,510      |
| 2502                           | Bonds Payable - due or payable after one year                      | 2,113,176,755              | -                           | 2,113,176,755   |
| 2540                           | Net Pension Liability (District's Share) due in more than one year | 330,423,641                | -                           | 330,423,641     |
| 2545                           | Net OPEB Liability (District's Share) due in more than one year    | 386,107,674                | -                           | 386,107,674     |
| 2590                           | Other Long term liabilities - due or payable after one year        | 9,254,400                  | -                           | 9,254,400       |
| 2000                           | Total Liabilities  | 3,031,685,936              | 1,134,426                   | 3,032,820,362   |
| DEFERRED INFLOWS OF RESOURCES  |  |                            |                             |                 |
| 2605                           | Deferred Inflow Related to TRS Pension                             | 53,841,452                 | -                           | 53,841,452      |
| 2606                           | Deferred Inflow Related to TRS OPEB                                | 167,044,359                | -                           | 167,044,359     |
| 2600                           | Total Deferred Inflows of Resources                                | 220,885,811                | -                           | 220,885,811     |
| NET POSITION                   |  |                            |                             |                 |
| 3200                           | Net Investment in Capital Assets                                   | 74,399,609                 | 166,230                     | 74,565,839      |
| 3860                           | Restricted for Grants  | 644,078                    | -                           | 644,078         |
| 3840                           | Restricted for Child Nutrition Services                            | 10,448,270                 | -                           | 10,448,270      |
| 3850                           | Restricted for Debt Service  | 46,851,268                 | -                           | 46,851,268      |
| 3900                           | Unrestricted   | (198,519,987)              | 2,582,791                   | (195,937,196)   |
| 3000                           | Total Net Position   | \$ (66,176,762)            | \$ 2,749,021                | \$ (63,427,741) |

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**STATEMENT OF ACTIVITIES**  
Year Ended August 31, 2020

| Data<br>Control<br>Codes | Functions/Programs                         | 1<br>Expenses    | Program                      | Revenues                                   |
|--------------------------|--|------------------|------------------------------|--|
|                          |  |                  | 3<br>Charges<br>for Services | 4<br>Operating Grants<br>and Contributions |
|                          | Governmental Activities:                   |                  |                              |  |
| 0011                     | Instruction                                | \$ 746,026,592   | \$ 631,331                   | \$ 105,240,465                             |
| 0012                     | Instructional Resources & Media Services   | 15,054,075       | -                            | 1,402,068                                  |
| 0013                     | Curriculum & Staff Development             | 25,182,117       | -                            | 6,127,466                                  |
| 0021                     | Instructional Leadership                   | 24,970,083       | -                            | 3,037,402                                  |
| 0023                     | School Leadership                          | 62,813,587       | -                            | 12,675,248                                 |
| 0031                     | Guidance, Counseling & Evaluation Services | 46,863,562       | 20,014                       | 21,204,584                                 |
| 0032                     | Social Work Services                       | 4,631,396        | -                            | 584,032                                    |
| 0033                     | Health Services                            | 12,586,233       | -                            | 12,367,116                                 |
| 0034                     | Student (Pupil) Transportation             | 38,688,684       | -                            | 2,210,841                                  |
| 0035                     | Child Nutrition Services                   | 54,216,677       | 9,925,956                    | 40,498,922                                 |
| 0036                     | Co-curricular/Extracurricular Activities   | 29,046,653       | 2,181,118                    | 1,516,370                                  |
| 0041                     | General Administration                     | 22,365,626       | 48,320                       | 4,293,105                                  |
| 0051                     | Plant Maintenance & Operations             | 104,857,454      | 3,724,560                    | 4,210,929                                  |
| 0052                     | Security & Monitoring Services             | 9,562,055        | 60,915                       | 614,802                                    |
| 0053                     | Data Processing Services                   | 19,016,713       | -                            | 811,462                                    |
| 0061                     | Community Services                         | 7,023,916        | 2,191,615                    | 3,615,109                                  |
| 0072                     | Debt Service - Interest                    | 60,062,839       | -                            | 2,827,591                                  |
| 0073                     | Debt Service - Fiscal Charges              | 2,008,437        | -                            | -  |
| 0081                     | Facilities Acquisition and Construction    | -                | -                            | 13,660                                     |
| 0093                     | Payments to Member Districts of SSA        | 513,725          | -                            | 513,725                                    |
|                          | TOTAL GOVERNMENTAL ACTIVITIES              | 1,285,490,424    | 18,783,829                   | 223,764,897                                |
|                          | Business-type activities:                  |                  |                              |  |
|                          | Enterprise fund                            | 12,064,442       | 6,448,938                    | -  |
| TP                       | TOTAL PRIMARY GOVERNMENT                   | \$ 1,297,554,866 | \$ 25,232,767                | \$ 223,764,897                             |

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          |
| E1 | Extra Ordinary Item                         |
| 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.



| Net (Expense) Revenue and Changes in Net Position |                             |                             |
|---|-----------------------------|-----------------------------|
| 6   |                             |                             |
| Total Governmental<br>Activities                  | Business-type<br>Activities | Total Primary<br>Government |
| \$ (640,154,796)                                  |                             | \$ (640,154,796)            |
| (13,652,007)                                      |                             | (13,652,007)                |
| (19,054,651)                                      |                             | (19,054,651)                |
| (21,932,681)                                      |                             | (21,932,681)                |
| (50,138,339)                                      |                             | (50,138,339)                |
| (25,638,964)                                      |                             | (25,638,964)                |
| (4,047,364)                                       |                             | (4,047,364)                 |
| (219,117)   |                             | (219,117)                   |
| (36,477,843)                                      |                             | (36,477,843)                |
| (3,791,799)                                       |                             | (3,791,799)                 |
| (25,349,165)                                      |                             | (25,349,165)                |
| (18,024,201)                                      |                             | (18,024,201)                |
| (96,921,965)                                      |                             | (96,921,965)                |
| (8,886,338)                                       |                             | (8,886,338)                 |
| (18,205,251)                                      |                             | (18,205,251)                |
| (1,217,192)                                       |                             | (1,217,192)                 |
| (57,235,248)                                      |                             | (57,235,248)                |
| (2,008,437)                                       |                             | (2,008,437)                 |
| 13,660  |                             | 13,660                      |
| -   |                             | -                           |
| (1,042,941,698)                                   |                             | (1,042,941,698)             |
| -   | \$ (5,615,504)              | (5,615,504)                 |
| (1,042,941,698)                                   | (5,615,504)                 | (1,048,557,202)             |
| 562,139,847                                       | -                           | 562,139,847                 |
| 194,576,649                                       | -                           | 194,576,649                 |
| 294,111,565                                       | -                           | 294,111,565                 |
| 27,248  | -                           | 27,248                      |
| 10,375,920  | -                           | 10,375,920                  |
| 12,605,185  | 109,002                     | 12,714,187                  |
| 1,073,836,414                                     | 109,002                     | 1,073,945,416               |
| 30,894,716  | (5,506,502)                 | 25,388,214                  |
| (97,071,478)                                      | 8,255,523                   | (88,815,955)                |
| \$ (66,176,762)                                   | \$ 2,749,021                | \$ (63,427,741)             |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

August 31, 2020

| Data<br>Control<br>Codes             |   | General<br>Fund       | Debt Service<br>Fund |
|--------------------------------------|---|-----------------------|----------------------|
| <b>ASSETS</b>                        |   |                       |                      |
| 1110                                 | Cash and Cash Equivalents                             | \$ 498,041,959        | \$ 52,179,896        |
| 1120                                 | Investments   | 14,999,848            | -                    |
| 1220                                 | Property Taxes - Delinquent                           | 10,966,639            | 3,554,546            |
| 1230                                 | Allowance for Uncollectible Taxes (credit)            | (5,963,100)           | (1,713,200)          |
| 1240                                 | Due from Other Governments                            | 32,269,820            | -                    |
| 1250                                 | Accrued Interest                                      | 46,451                | -                    |
| 1260                                 | Due from Other Funds                                  | 15,437,031            | 395,322              |
| 1290                                 | Other Receivables                                     | 35,313                | 9,863                |
| 1300                                 | Inventories, at cost                                  | 4,156,273             | -                    |
| 1490                                 | Other Current Assets                                  | 3,842,258             | -                    |
| 1000                                 | Total Assets  | <u>\$ 573,832,492</u> | <u>\$ 54,426,427</u> |
| <b>LIABILITIES</b>                   |   |                       |                      |
| 2110                                 | Accounts Payable                                      | \$ 8,035,516          | \$ 8,000             |
| 2150                                 | Payroll Deductions & Withholdings Payable             | 15,676,625            | -                    |
| 2160                                 | Accrued Wages Payable                                 | 34,542,256            | -                    |
| 2170                                 | Due to Other Funds                                    | 82,028                | -                    |
| 2180                                 | Due to Other Governments                              | 2,581                 | -                    |
| 2190                                 | Due to Student Groups                                 | (19,282)              | -                    |
| 2210                                 | Accrued Expenditures                                  | 1,213,082             | -                    |
| 2300                                 | Unearned Revenue                                      | 444,497               | 146,427              |
| 2000                                 | Total Liabilities                                     | <u>59,977,303</u>     | <u>154,427</u>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b> |   |                       |                      |
| 2601                                 | Unavailable Revenue - Property Taxes                  | 3,997,800             | 1,511,760            |
| 2600                                 | Total Deferred Inflows of Resources                   | <u>3,997,800</u>      | <u>1,511,760</u>     |
| <b>FUND BALANCES</b>                 |   |                       |                      |
| 3410                                 | Nonspendable  | 4,310,942             | -                    |
| 3450                                 | Restricted - Grant Funds                              | -                     | -                    |
| 3480                                 | Restricted - Debt Service                             | -                     | 52,760,240           |
| 3545                                 | Committed - Other                                     | 257,370,380           | -                    |
| 3590                                 | Assigned - Other                                      | 30,000,761            | -                    |
| 3600                                 | Unassigned  | 218,175,306           | -                    |
| 3000                                 | Total Fund Balance                                    | <u>509,857,389</u>    | <u>52,760,240</u>    |
| 4000                                 | Total Liabilities, Deferred Inflows and Fund Balances | <u>\$ 573,832,492</u> | <u>\$ 54,426,427</u> |

The accompanying notes are an integral part of this statement.

| Capital<br>Projects<br>Fund | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-----------------------------|------------------------------------|--------------------------------|
| \$ -                        | \$ 16,366,864                      | \$ 566,588,719                 |
| -                           | -                                  | 14,999,848                     |
| -                           | -                                  | 14,521,185                     |
| -                           | -                                  | (7,676,300)                    |
| -                           | 6,347,506                          | 38,617,326                     |
| -                           | -                                  | 46,451                         |
| -                           | -                                  | 15,832,353                     |
| -                           | 34,986                             | 80,162                         |
| -                           | 4,548,198                          | 8,704,471                      |
| -                           | -                                  | 3,842,258                      |
| <u>\$ -</u>                 | <u>\$ 27,297,554</u>               | <u>\$ 655,556,473</u>          |
| <br>                        |                                    |                                |
| \$ 36,092,787               | \$ 552,874                         | \$ 44,689,177                  |
| -                           | -                                  | 15,676,625                     |
| -                           | 2,332,935                          | 36,875,191                     |
| 11,882,948                  | 3,554,084                          | 15,519,060                     |
| 48,213                      | -                                  | 50,794                         |
| -                           | -                                  | (19,282)                       |
| -                           | -                                  | 1,213,082                      |
| -                           | 3,225,139                          | 3,816,063                      |
| <u>48,023,948</u>           | <u>9,665,032</u>                   | <u>117,820,710</u>             |
| <br>                        |                                    |                                |
| -                           | -                                  | 5,509,560                      |
| -                           | -                                  | 5,509,560                      |
| <br>                        |                                    |                                |
| -                           | 4,548,198                          | 8,859,140                      |
| -                           | 6,544,150                          | 6,544,150                      |
| -                           | -                                  | 52,760,240                     |
| -                           | 6,540,174                          | 263,910,554                    |
| -                           | -                                  | 30,000,761                     |
| (48,023,948)                | -                                  | 170,151,358                    |
| <u>(48,023,948)</u>         | <u>17,632,522</u>                  | <u>532,226,203</u>             |
| <u>\$ -</u>                 | <u>\$ 27,297,554</u>               | <u>\$ 655,556,473</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, 2020

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

**Total fund balances - governmental funds** \$ 532,226,203

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

|  |              |           |
|--|--------------|-----------|
| Furniture and Equipment                            | \$ 1,722,523 |           |
| Accumulated Depreciation - Furniture and Equipment | (1,321,740)  | 8,059,425 |

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

|  |                     |                 |
|--|---------------------|-----------------|
| Land   | \$ 109,216,015      |                 |
| Buildings  | 2,944,381,174       |                 |
| Furniture and Equipment                            | 134,927,483         |                 |
| Construction in Progress                           | <u>283,136,780</u>  | 3,471,661,452   |
| Accumulated Depreciation - Buildings               | (1,078,731,554)     |                 |
| Accumulated Depreciation - Furniture and Equipment | <u>(84,569,908)</u> | (1,163,301,462) |

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                     | \$ (5,988,301)     |                 |
| Bonds Payable - Long-term                    | (2,066,845,000)    |                 |
| Unamortized Bond Premiums                    | (128,556,755)      |                 |
| Other Long term Liability - Accrued Vacation | <u>(8,629,236)</u> | (2,210,019,292) |

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 |  | 5,509,560 |
|----------------|--|-----------|

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

9,064,539

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

|   |                   |               |
|---|-------------------|---------------|
| District's proportionate share of the net pension liability | \$ (330,423,641)  |               |
| District's proportionate share of the net OPEB liability    | (386,107,674)     |               |
| Deferred resource inflow related to TRS pension             | (53,841,452)      |               |
| Deferred resource inflow related to TRS OPEB                | (167,044,359)     |               |
| Deferred resource outflow related to TRS pension            | 146,031,717       |               |
| Deferred resource outflow related to TRS OPEB               | <u>72,008,222</u> | (719,377,187) |

**Net Position - Governmental Activities**

\$ (66,176,762)

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, 2020

| Data<br>Control<br>Codes |  | General<br>Fund       | Debt Service<br>Fund |
|--------------------------|--|-----------------------|----------------------|
|                          | <b>REVENUES:</b>                                   |                       |                      |
| 5700                     | Local and Intermediate Sources                     | \$ 580,653,951        | \$ 195,809,365       |
| 5800                     | State Sources                                      | 361,259,221           | 2,827,591            |
| 5900                     | Federal Sources                                    | 26,948,502            | -                    |
| 5020                     | Total Revenues                                     | <u>968,861,674</u>    | <u>198,636,956</u>   |
|                          | <b>EXPENDITURES</b>                                |                       |                      |
|                          | Current:   |                       |                      |
| 0011                     | Instruction  | 578,991,834           | -                    |
| 0012                     | Instructional Resources and Media Services         | 12,564,454            | -                    |
| 0013                     | Curriculum and Instructional Staff Development     | 17,039,211            | -                    |
| 0021                     | Instructional Leadership                           | 20,187,965            | -                    |
| 0023                     | School Leadership                                  | 45,803,860            | -                    |
| 0031                     | Guidance and Counseling Services                   | 33,368,509            | -                    |
| 0032                     | Social Work Services                               | 3,719,058             | -                    |
| 0033                     | Health Services                                    | 10,202,269            | -                    |
| 0034                     | Pupil Transportation                               | 34,226,923            | -                    |
| 0035                     | Child Nutrition Services                           | 772,668               | -                    |
| 0036                     | Co-Curricular Activities                           | 21,337,730            | -                    |
| 0041                     | General Administration                             | 14,723,655            | -                    |
| 0051                     | Plant Maintenance and Operations                   | 77,576,507            | -                    |
| 0052                     | Security & Monitoring Services                     | 8,726,142             | -                    |
| 0053                     | Data Processing Services                           | 17,018,334            | -                    |
| 0061                     | Community Services                                 | 2,052,708             | -                    |
| 0071                     | Debt Service - Principal on Long-Term Debt         | -                     | 109,240,000          |
| 0072                     | Debt Service - Interest                            | -                     | 79,281,105           |
| 0073                     | Debt Service - Cost of Issuance and Fiscal Charges | -                     | 2,008,437            |
| 0081                     | Facilities Acquisition and Construction            | 19,246,464            | -                    |
| 0093                     | Payments to Member Districts of SSA                | -                     | -                    |
| 0095                     | Juvenile Alternative Education Program             | 78,521                | -                    |
| 0099                     | Other Intergovernmental Charges                    | 4,895,123             | -                    |
| 6030                     | Total Expenditures                                 | <u>922,531,935</u>    | <u>190,529,542</u>   |
| 1100                     | Excess (Deficiency) of Revenues Over Expenditures  | <u>46,329,739</u>     | <u>8,107,414</u>     |
|                          | <b>OTHER FINANCING SOURCES (USES)</b>              |                       |                      |
| 7911                     | Issuance of Debt - General Obligations Bonds       | -                     | -                    |
| 7911                     | Issuance of Debt - Refunding Bonds                 | -                     | 221,630,000          |
| 7912                     | Proceeds from Sale of Real or Personal Property    | -                     | -                    |
| 7915                     | Transfers in                                       | -                     | -                    |
| 7916                     | Premium on Issuance of Bonds                       | -                     | 27,022,504           |
| 7919                     | Insurance Recovery                                 | 10,375,920            | -                    |
| 8911                     | Transfers out                                      | (13,830,034)          | -                    |
| 8940                     | Payment to Refunded Bond Escrow Agent              | -                     | (247,624,516)        |
|                          | Total Other Financing Sources (Uses)               | <u>(3,454,114)</u>    | <u>1,027,988</u>     |
| 1200                     | Net Change in Fund Balance                         | 42,875,625            | 9,135,402            |
| 0100                     | FUND BALANCES, September 1, 2019                   | <u>466,981,764</u>    | <u>43,624,838</u>    |
| 3000                     | FUND BALANCES, August 31, 2020                     | <u>\$ 509,857,389</u> | <u>\$ 52,760,240</u> |

The accompanying notes are an integral part of this statement.

| Capital<br>Projects<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-----------------------------|--------------------------------|--------------------------------|
| \$ 1,893,723                | \$ 18,091,982                  | \$ 796,449,021                 |
| -                           | 13,880,643                     | 377,967,455                    |
| -                           | 91,491,885                     | 118,440,387                    |
| <u>1,893,723</u>            | <u>123,464,510</u>             | <u>1,292,856,863</u>           |
| -                           | 49,171,928                     | 628,163,762                    |
| -                           | 538,654                        | 13,103,108                     |
| -                           | 4,279,307                      | 21,318,518                     |
| -                           | 1,313,686                      | 21,501,651                     |
| -                           | 7,912,744                      | 53,716,604                     |
| -                           | 6,675,328                      | 40,043,837                     |
| -                           | 353,073                        | 4,072,131                      |
| -                           | 548,700                        | 10,750,969                     |
| -                           | -                              | 34,226,923                     |
| -                           | 45,794,728                     | 46,567,396                     |
| -                           | 3,868,352                      | 25,206,082                     |
| -                           | -                              | 14,723,655                     |
| -                           | 4,131,193                      | 81,707,700                     |
| -                           | -                              | 8,726,142                      |
| -                           | 27,775                         | 17,046,109                     |
| -                           | 2,244,127                      | 4,296,835                      |
| -                           | -                              | 109,240,000                    |
| -                           | -                              | 79,281,105                     |
| -                           | -                              | 2,008,437                      |
| 214,543,276                 | 13,660                         | 233,803,400                    |
| -                           | 513,725                        | 513,725                        |
| -                           | -                              | 78,521                         |
| -                           | -                              | 4,895,123                      |
| <u>214,543,276</u>          | <u>127,386,980</u>             | <u>1,454,991,733</u>           |
| <u>(212,649,553)</u>        | <u>(3,922,470)</u>             | <u>(162,134,870)</u>           |
| -                           | -                              | -                              |
| -                           | -                              | 221,630,000                    |
| 3,500                       | -                              | 3,500                          |
| 13,704,751                  | 125,283                        | 13,830,034                     |
| -                           | -                              | 27,022,504                     |
| -                           | -                              | 10,375,920                     |
| -                           | -                              | (13,830,034)                   |
| -                           | -                              | (247,624,516)                  |
| <u>13,708,251</u>           | <u>125,283</u>                 | <u>11,407,408</u>              |
| (198,941,302)               | (3,797,187)                    | (150,727,462)                  |
| <u>150,917,354</u>          | <u>21,429,709</u>              | <u>682,953,665</u>             |
| <u>\$ (48,023,948)</u>      | <u>\$ 17,632,522</u>           | <u>\$ 532,226,203</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, 2020

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

**Total net change in fund balances - governmental funds** \$ (150,727,462)

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.

1,524,281

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

211,433,060

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            | 136,879            |             |
| Bonds Payable - Long-term           | 134,850,000        |             |
| Unamortized Bond Premiums           | (5,661,560)        |             |
| Deferred Charge for Refunding Bonds | <u>(1,895,041)</u> | 127,430,278 |

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

(92,266,501)

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

(50,903,922)

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.

(15,595,018)

**Changes in Net Position - Governmental Activities** **\$ 30,894,716**

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, 2020

|                         |  | Business-Type<br>Activities<br>Enterprise<br>Fund | Governmental<br>Activities<br>Internal<br>Service Funds |
|-------------------------|--|---|---|
| <b>ASSETS</b>           |  |   |   |
| Current Assets:         |  |   |   |
| 1110                    | Cash and Cash Equivalents                              | \$ 3,594,113                                      | \$ 10,766,165   |
| 1290                    | Other Receivables                                      | 123,104   | -   |
| 1310                    | Inventories, at Cost                                   | -   | 39,449  |
|                         | Total Current Assets                                   | <u>3,717,217</u>                                  | <u>10,805,614</u>                                       |
| Capital Assets          |  |   |   |
| 1530                    | Furniture & Equipment                                  | 177,312   | 1,722,523   |
| 1570                    | Accumulated Depreciation                               | (11,082)  | (1,321,740)   |
|                         | Total Capital Assets (net of accumulated depreciation) | <u>166,230</u>                                    | <u>400,783</u>  |
| 1000                    | TOTAL ASSETS   | <u>\$ 3,883,447</u>                               | <u>\$ 11,206,397</u>                                    |
| <b>LIABILITIES</b>      |  |   |   |
| Current Liabilities     |  |   |   |
| 2110                    | Accounts Payable                                       | \$ 9,051  | \$ 55,025   |
| 2160                    | Accrued Wages Payable                                  | 459,159   | 14,722  |
| 2170                    | Due to Other Funds                                     | -   | 313,293   |
| 2200                    | Accrued Expenses - Claims Payable                      | -   | 1,035,271   |
| 2500                    | Due to Other Governments                               | -   | 318,258   |
| 2300                    | Unearned Revenue                                       | 666,216   | -   |
|                         | Total Current Liabilities                              | <u>1,134,426</u>                                  | <u>1,736,569</u>  |
| Non-current Liabilities |  |   |   |
| 2590                    | Claims Payable - Non-current                           | -   | 1,410,403   |
|                         | Total Non-current Liabilities                          | <u>-</u>  | <u>1,410,403</u>  |
| 2000                    | TOTAL LIABILITIES                                      | <u>1,134,426</u>                                  | <u>3,146,972</u>  |
| <b>NET POSITION</b>     |  |   |   |
| 3200                    | Net Investment in Capital Assets                       | 166,230   | 400,783   |
| 3900                    | Unrestricted   | <u>2,582,791</u>                                  | <u>7,658,642</u>  |
| 3000                    | TOTAL NET POSITION                                     | <u>\$ 2,749,021</u>                               | <u>\$ 8,059,425</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, 2020

|      |                                       | Business-Type<br>Activities<br>Enterprise<br>Fund | Governmental<br>Activities<br>Internal<br>Service Funds |
|------|---------------------------------------|---|---|
|      | OPERATING REVENUES                    |   |   |
| 5754 | Charges for Services                  | \$ 6,448,938                                      | \$ 1,007,992  |
| 5749 | Premiums                              | -   | 3,872,373   |
| 5020 | Total Operating Revenues              | <u>6,448,938</u>                                  | <u>4,880,365</u>  |
|      | OPERATING EXPENSES                    |   |   |
| 6100 | Payroll Costs                         | 11,365,533  | 799,297   |
| 6200 | Purchased and Contracted Services     | 5,142   | 841,979   |
| 6300 | Supplies and Materials                | 274,629   | 165,669   |
| 6429 | Claims Expenses                       | -   | 619,089   |
| 6400 | Other Operating Expenses              | 408,056   | 897,218   |
| 6449 | Depreciation                          | <u>11,082</u>                                     | <u>160,759</u>  |
| 6030 | Total Operating Expenses              | <u>12,064,442</u>                                 | <u>3,484,011</u>  |
|      | Operating Income (Loss)               | (5,615,504)                                       | 1,396,354   |
|      | NON-OPERATING REVENUES (EXPENSES)     |   |   |
| 7955 | Investment Income                     | <u>109,002</u>                                    | <u>127,927</u>  |
| 1300 | Changes in Net Position               | (5,506,502)                                       | 1,524,281   |
| 0100 | TOTAL NET POSITION, September 1, 2019 | <u>8,255,523</u>                                  | <u>6,535,144</u>  |
| 3300 | TOTAL NET POSITION, August 31, 2020   | <u>\$ 2,749,021</u>                               | <u>\$ 8,059,425</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, 2020

|   | Business-Type<br>Activities<br>Enterprise<br>Fund | Governmental<br>Activities<br>Internal<br>Service Funds |
|---|---|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |   |   |
| Cash Received from Customers  | \$ 7,080,072                                      | \$ -  |
| Cash Received from Interfund Services Provided  | -   | 4,733,058   |
| Cash Payments to Employees for Services   | (11,303,928)                                      | (802,574)   |
| Cash Payments to Suppliers  | (409,861)   | (964,656)   |
| Cash Payments for Insurance Claims  | -   | (1,249,573)   |
| Cash Payments for Other Operating Expenses  | (408,056)   | (897,218)   |
| Net Cash Provided (Used) by Operating Activities  | <u>(5,041,773)</u>                                | <u>819,037</u>  |
| <br><b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>  |   |   |
| Acquisition of Capital Assets   | <u>(177,312)</u>                                  | -   |
| Net Cash Flows Provided (Used) by Capital and Related Financing Activities                                    | <u>(177,312)</u>                                  | -   |
| <br><b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |   |   |
| Investment Earnings   | <u>109,002</u>                                    | <u>127,927</u>  |
| Net Cash Flows Provided (Used) by Investing Activities  | <u>109,002</u>                                    | <u>127,927</u>  |
| <br>Net Increase In Cash & Cash Equivalents   | (5,110,083)                                       | 946,964   |
| <br>CASH AND CASH EQUIVALENTS, September 1, 2019  | <u>8,704,196</u>                                  | <u>9,819,201</u>  |
| <br>CASH AND CASH EQUIVALENTS, August 31, 2020  | <u>\$ 3,594,113</u>                               | <u>\$ 10,766,165</u>                                    |
| <br><b>Reconciliation of Operating Income (Loss) to Net Cash<br/>Provided (Used) by Operating Activities:</b> |   |   |
| Operating Income (Loss)   | \$ (5,615,504)                                    | \$ 1,396,354  |
| Adjustments to Reconcile Operating Income to<br>Net Cash Provided (Used) by Operating Activities:             |   |   |
| Depreciation  | 11,082  | 160,759   |
| <br>Effect of Changes in Current Assets and Liabilities:  |   |   |
| (Increase) Decrease in Other Receivables  | (18,955)  | -   |
| (Increase) Decrease in Inventories  | -   | (790)   |
| Increase (Decrease) in Accounts Payable   | (130,090)   | 43,782  |
| Increase (Decrease) in Due to Other Funds   | -   | (147,307)   |
| Increase (Decrease) in Due to Other Government Funds  | -   | 318,258   |
| Increase (Decrease) in Claims Payable   | -   | (948,742)   |
| Increase (Decrease) in Unearned Revenue   | 650,089   | -   |
| Increase (Decrease) in Accrued Wages  | 61,605  | (3,277)   |
| Net Cash Provided (Used) by Operating Activities  | <u>\$ (5,041,773)</u>                             | <u>\$ 819,037</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, 2020

|      |                          | <u>AGENCY<br/>FUNDS</u>    |
|------|--------------------------|----------------------------|
|      | ASSETS                   |                            |
| 1110 | Cash                     | \$ 4,215,714               |
| 1290 | Due from Others          | <u>17,119</u>              |
| 1000 | TOTAL ASSETS             | <u><u>\$ 4,232,833</u></u> |
|      | LIABILITIES              |                            |
| 2180 | Due to Other Governments | \$ 475,811                 |
| 2190 | Due to Other Groups      | 273,129                    |
| 2190 | Due to Student Groups    | <u>3,483,893</u>           |
| 2000 | TOTAL LIABILITIES        | <u><u>\$ 4,232,833</u></u> |

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity

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

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

b. Government-wide and Fund Financial Statements

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

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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, 2020

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 expenditures in the budget year following the date of the financial statements. All but one investment with a maturity greater than one year for the year ending August 31, 2020 which had call date features, were exercised prior to the issuance of this report. General Fund primary revenue sources include local property taxes and state funding.
- Debt Service Fund - The Debt Service Fund accounts for the accumulation of resources for, and the payment of bonded debt principal and interest. The primary revenue source is local property taxes levied specifically for debt service. The fund balance of this fund represents amounts that will be used for retirement of bonds and payment of interest in the future. The Debt Service Fund is a budgeted fund.
- Capital Projects Fund - The Capital Projects Fund was established to account for the proceeds from the sale of bonds including earnings on investments of the fund. Proceeds are used for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

Additionally, the District reports the following fund types:

- Special Revenue Funds - These funds are used to account for the majority of federal and state funded grants. These grants are awarded to the District with the purpose of accomplishing specific educational tasks. Funds are used primarily for math and reading improvement programs for the educationally deprived, special education programs involving learning disabilities and the physically handicapped, career and technology education programs, and a child nutrition program. 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, 2020

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 20th of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning September 1st. The operating budget includes proposed expenditures and the means of financing them.
- 2) A meeting of the Board is then called for the purpose of adopting the proposed budget after ten days public notice of the meeting has been given.
- 3) Prior to September 1st, the budget is legally enacted through 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  | \$979,082,622   | (\$9,686,038) | \$969,396,584  |
| Debt Service  | 195,569,204     | (2,700,068)   | 192,869,136    |
| Special Revenue Funds<br>– Child Nutrition Services | \$57,293,849    | (\$7,924,747) | \$49,369,102   |

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 25, 2020.

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

|   |                     |
|---|---------------------|
| Budgeted Funds – Child Nutrition Services | \$10,448,270        |
| Funds not Budgeted                        | 7,184,252           |
|   | <u>\$17,632,522</u> |



NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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, 2020, 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          | \$15,976,359 |
| Capital Projects Fund | (48,023,948) |
| Special Revenue Funds | 1,327,804    |

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 asset lives is not capitalized.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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

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, 2020

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

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 1st). During this period, expenditures are incurred that relate directly to revenues received in the subsequent fiscal year. In the current fiscal year, the District accrued Foundation School revenues that would be received next year to match August days of instructional expenditures.

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, 2020

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, 2020 is \$48,213.

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. The Teacher Retirement system (TRS) pension and other post-employment benefits investment earnings are reported only on the Government-wide Statement of Net Position. These amounts are deferred and recognized as an inflow of resources in the period amounts become available.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

t. Pensions

The fiduciary net position of Teacher Retirement System (TRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TRS's fiduciary net position. Benefit payments (including refunds 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 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, 2020, the carrying amount of the District's deposits (cash and interest bearing money market accounts) was \$646,461 and the bank balance was \$994,145. The District's cash deposits at August 31, 2020 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 2020, 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 \$40,461,059 and occurred on March 3, 2020. The total amount of FDIC coverage at the time of the largest combined balance was \$750,000. The amount of pledged collateral was \$66,438,887.

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

2. DEPOSITS AND INVESTMENTS (continued)

b. Investments

*Public Funds Investment Pools*

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

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

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

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

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

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

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

The District's agency notes and municipal bonds are reported at amortized cost which approximates fair value. Money market investments are reported at amortized cost if the remaining maturity at time of purchase is one year or less, provided that the fair value of those investments 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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

2. DEPOSITS AND INVESTMENTS (Continued)

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, 2020 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   | \$ 116,887,578        | 19.50%              | 0.19                              |
| Lone Star Government Overnight Fund     | N/A              | AAA-m                | AAA-m             | Standard & Poor's   | 15,135,007            | 2.52%               | 0.03                              |
| LOGIC                                   | N/A              | AAA-m                | AAA-m             | Standard & Poor's   | 134,602,997           | 22.45%              | 0.22                              |
| Texpool                                 | N/A              | AAA-m                | AAA-m             | Standard & Poor's   | 14,442,449            | 2.41%               | 0.02                              |
| Texpool Prime                           | N/A              | AAA-m                | AAA-m             | Standard & Poor's   | 167,533,546           | 27.94%              | 0.28                              |
| TexSTAR                                 | N/A              | AAA-m                | AAA-m             | Standard & Poor's   | 16,188,082            | 2.70%               | 0.03                              |
| Texas Daily                             | N/A              | AAA-m                | AAA-m             | Standard & Poor's   | -                     | 0.00%               | 0.00                              |
| Texas Class                             | N/A              | AAA-m                | AAA-m             | Standard & Poor's   | 119,728,648           | 19.97%              | 0.20                              |
| <i>Agency Notes:</i>                    |                  |                      |                   |                     |                       |                     |                                   |
| Agency Notes                            | 365+             | A                    | AA                | Standard & Poor's   | 14,999,848            | 2.50%               | 35.03                             |
| Total Investments                       |                  |                      |                   |                     | <u>\$ 599,518,155</u> | <u>100.00%</u>      | <u>36</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, 2020

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, 2020, the District had no investments that exceeded 5% total investments, other than these excluded items.

*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, 2020, the District had \$599,518,155 invested with a weighted average maturity of 0.098 years or 36 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, 2020.

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, 2020.



NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

2. DEPOSITS AND INVESTMENTS (Continued)

The District's investments at August 31, 2020 are as follows:

|  | August 31, 2020       | Level 1  | Level 2              | Level 3     |
|--|-----------------------|----------|----------------------|-------------|
| Investments by fair value level:                 |                       |          |                      |             |
| Debt Securities:                                 |                       |          |                      |             |
| Federal Home Loan Mortgage Corporation           | \$ 5,000,000          | -        | \$ 5,000,000         | \$ -        |
| Federal Farm Credit Bank System Bond             | 9,999,848             | -        | 9,999,848            | -           |
| Total Debt Securities                            | <u>14,999,848</u>     | <u>-</u> | <u>14,999,848</u>    | <u>-</u>    |
| Total investments by fair value:                 | <u>\$ 14,999,848</u>  | <u>-</u> | <u>\$ 14,999,848</u> | <u>\$ -</u> |
| Investments measured at amortized cost:          |                       |          |                      |             |
| External Investment Pools:                       |                       |          |                      |             |
| Lone Star Corporate Overnight Plus Fund          | 116,887,578           |          |                      |             |
| Lone Star Government Overnight Fund              | 15,135,007            |          |                      |             |
| TexPool  | 14,442,449            |          |                      |             |
| TexPool Prime                                    | 167,533,546           |          |                      |             |
| Total External Investment Pools                  | <u>313,998,580</u>    |          |                      |             |
| Total investments measured at amortized cost     | <u>313,998,580</u>    |          |                      |             |
| Investments measured at net asset value ("NAV"): |                       |          |                      |             |
| External Investment Pools:                       |                       |          |                      |             |
| LOGIC  | 134,602,997           |          |                      |             |
| Tex STAR   | 16,188,082            |          |                      |             |
| Texas Class                                      | 119,728,648           |          |                      |             |
| Total External Investment Pools                  | <u>270,519,727</u>    |          |                      |             |
| Total investments measured at NAV                | <u>270,519,727</u>    |          |                      |             |
| Total Investments                                | <u>\$ 599,518,155</u> |          |                      |             |

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

|  | Fair Value            | Unfunded<br>Commitments | Redemption<br>Frequency | Redemption<br>Notice Period |
|--|-----------------------|-------------------------|-------------------------|-----------------------------|
| Investments measured at net asset value ("NAV"): |                       |                         |                         |                             |
| External Investment Pools:                       |                       |                         |                         |                             |
| LOGIC  | \$ 134,602,997        | N/A                     | Daily                   | N/A                         |
| Tex STAR   | 16,188,082            | N/A                     | Daily                   | N/A                         |
| Texas Class                                      | 119,728,648           | N/A                     | Daily                   | N/A                         |
| Total investments measured at NAV                | <u>\$ 270,519,727</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, 2020

3. INTERFUND RECEIVABLE, PAYABLE, AND TRANSFERS

Interfund receivable and payable balances at August 31, 2020 were as follows:

|                              | Receivable<br>Balance           | Payable<br>Balance              |
|------------------------------|---------------------------------|---------------------------------|
| General Fund:                |                                 |                                 |
| Debt Service Funds           | \$ -                            | \$ 395,322                      |
| Non-major Governmental Funds | 3,554,083                       | -                               |
| Capital Projects             | 11,882,948                      | -                               |
| Total General Fund           | <u>\$ 15,437,031</u>            | <u>\$ 395,322</u>               |
| Debt Service Fund:           |                                 |                                 |
| General Fund                 | 395,322                         | -                               |
| Capital Projects             |                                 |                                 |
| General Fund                 | -                               | 11,882,948                      |
| Other Governmental Funds:    |                                 |                                 |
| General Fund                 | <u>-</u>                        | <u>3,554,083</u>                |
| <br>TOTAL                    | <br><u><u>\$ 15,832,353</u></u> | <br><u><u>\$ 15,832,353</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 \$125,283.
- A transfer of \$13.7 million from the General Fund to a new capital projects fund, was authorized by the Board of Trustees in August 2020 to support non-bond related capital projects. The majority of the funding for this transfer was from the proceeds of an insurance settlement for past hail damage to the District.

4. PROPERTY TAXES

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

4. PROPERTY TAXES (Continued)

statements, property tax revenues are considered available when they become due and receivable within the current period.

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

5. CAPITAL ASSETS

A summary of capital asset activity of the District for the year ended August 31, 2020 follows:

|  | Balance<br>September 1,<br>2019 | Additions             | Transfers           | Deletions          | Balance,<br>August 31,<br>2020 |
|--|---------------------------------|-----------------------|---------------------|--------------------|--------------------------------|
| <u>Capital Assets not being depreciated:</u> |                                 |                       |                     |                    |                                |
| Land   | \$ 109,213,715                  | \$ 2,300              | \$ -                | \$ -               | \$ 109,216,015                 |
| Construction In Progress                     | 176,966,762                     | 181,595,928           | (75,425,910)        | -                  | 283,136,780                    |
| Total  | <u>286,180,477</u>              | <u>181,598,228</u>    | <u>(75,425,910)</u> | <u>-</u>           | <u>392,352,795</u>             |
| <u>Capital Assets being depreciated:</u>     |                                 |                       |                     |                    |                                |
| Buildings and Improvements                   | 2,840,553,697                   | 28,401,567            | 75,425,910          | -                  | 2,944,381,174                  |
| Furniture and Equipment                      | 135,216,741                     | 3,168,774             | -                   | (1,735,509)        | 136,650,006                    |
| Total  | <u>2,975,770,438</u>            | <u>31,570,341</u>     | <u>75,425,910</u>   | <u>(1,735,509)</u> | <u>3,081,031,180</u>           |
| <u>Less Accumulated Depreciation:</u>        |                                 |                       |                     |                    |                                |
| Buildings and Improvements                   | (992,411,294)                   | (86,320,260)          | -                   | -                  | (1,078,731,554)                |
| Furniture and Equipment                      | (79,784,648)                    | (7,842,509)           | -                   | 1,735,509          | (85,891,648)                   |
| Total  | <u>(1,072,195,942)</u>          | <u>(94,162,769)</u>   | <u>-</u>            | <u>1,735,509</u>   | <u>(1,164,623,202)</u>         |
| Total Capital Assets<br>being depreciated    | <u>1,903,574,496</u>            | <u>(62,592,428)</u>   | <u>75,425,910</u>   | <u>-</u>           | <u>1,916,407,978</u>           |
| Capital Assets, Net                          | <u>\$ 2,189,754,973</u>         | <u>\$ 119,005,800</u> | <u>\$ -</u>         | <u>\$ -</u>        | <u>\$ 2,308,760,773</u>        |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

5. CAPITAL ASSETS (Continued)

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

|  |                             |
|--|-----------------------------|
| Instruction                                | \$ 56,558,952               |
| Instructional Resources & Media Services   | 1,222,307                   |
| Curriculum & Staff Development             | 1,913,404                   |
| Instructional Leadership                   | 1,929,804                   |
| School Leadership                          | 4,821,132                   |
| Guidance, Counseling & Evaluation Services | 3,594,138                   |
| Social Work Services                       | 365,479                     |
| Health Services                            | 966,117                     |
| Student Transportation                     | 3,071,912                   |
| Child Nutrition Services                   | 4,179,486                   |
| Co-Curricular Activities                   | 2,640,166                   |
| General Administration                     | 1,741,161                   |
| Plant Maintenance & Operations             | 7,338,139                   |
| Security & Monitoring Services             | 808,482                     |
| Data Processing Services                   | 1,529,911                   |
| Community Services                         | 1,482,179                   |
| Total Depreciation                         | <u><u>\$ 94,162,769</u></u> |

6. UNEARNED REVENUE

Unearned revenue consisted of the following:

|                               |                            |
|-------------------------------|----------------------------|
| General Fund                  |                            |
| State Aid                     | <u>\$ 444,497</u>          |
| Total General Fund            | <u>444,497</u>             |
| Debt Service Fund             |                            |
| State Aid                     | <u>\$ 146,427</u>          |
| Total Debt Service Fund       | <u>146,427</u>             |
| Non-Major Governmental Fund   |                            |
| Pre-paid Meals                | \$ 1,024,720               |
| Grants                        | <u>2,200,418</u>           |
| Total Special Revenue Fund    | <u>3,225,139</u>           |
| Total Governmental Activities | <u><u>\$ 3,816,063</u></u> |
| Enterprise Fund               |                            |
| Learning Tree                 | <u><u>\$ 666,216</u></u>   |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

**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, 2020.

| Issue Date  | Series | Original Amount         | Interest Rates | Final Maturity | Outstanding 08/31/20    | Due Within One Year  |
|---|--------|-------------------------|----------------|----------------|-------------------------|----------------------|
| <b>Unlimited Tax School Building Bonds</b>                                  |        |                         |                |                |                         |                      |
| 07/01/12  | 2012   | 50,000,000              | 2.00 - 5.00%   | 2042           | 50,000,000              | -                    |
| 06/03/13  | 2007A  | 80,490,000              | 2.00 - 5.00%   | 2036           | 63,085,000              | 2,955,000            |
| 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           | 30,080,000              | 1,690,000            |
| 07/09/15  | 2015   | 70,315,000              | 0.50 - 5.00%   | 2035           | 53,150,000              | 2,585,000            |
| 05/18/16  | 2016   | 69,030,000              | 2.00 - 5.00%   | 2046           | 60,050,000              | 1,365,000            |
| 06/28/17  | 2010   | 69,450,000              | 2.00 - 5.00%   | 2038           | 62,830,000              | 2,430,000            |
| 06/01/20  | 2017   | 100,000,000             | 3.00 - 5.00%   | 2047           | 92,030,000              | -                    |
| <b>Unlimited Tax School Building and Refunding Bonds</b>                    |        |                         |                |                |                         |                      |
| 07/30/15  | 2015   | 93,420,000              | 2.50 - 5.00%   | 2045           | 77,275,000              | 2,915,000            |
| 05/23/17  | 2017   | 86,650,000              | 2.50 - 5.00%   | 2037           | 67,280,000              | 6,440,000            |
| 05/30/19  | 2019   | 106,370,000             | 2.50 - 5.00%   | 2049           | 103,555,000             | 2,955,000            |
| <b>Unlimited Tax Refunding Bonds</b>  |        |                         |                |                |                         |                      |
| 04/15/12  | 2012   | 95,305,000              | 2.00 - 5.00%   | 2034           | 77,320,000              | 5,015,000            |
| 11/21/13  | 2013   | 81,175,000              | 2.00 - 5.00%   | 2035           | 34,155,000              | 4,105,000            |
| 04/03/14  | 2014   | 74,175,000              | 2.00 - 5.00%   | 2033           | 58,515,000              | 1,175,000            |
| 12/11/14  | 2014A  | 69,115,000              | 2.00 - 5.00%   | 2033           | 53,260,000              | 7,335,000            |
| 04/06/16  | 2016   | 85,575,000              | 2.00 - 5.00%   | 2035           | 70,300,000              | 1,915,000            |
| 10/20/16  | 2016A  | 88,335,000              | 3.00 - 5.00%   | 2037           | 70,865,000              | 5,510,000            |
| 12/06/17  | 2017   | 49,675,000              | 2.00 - 5.00%   | 2027           | 37,295,000              | 6,180,000            |
| 05/30/18  | 2018   | 202,315,000             | 3.35 - 5.00%   | 2044           | 177,080,000             | 3,915,000            |
| 11/20/18  | 2018A  | 57,570,000              | 4.00 - 5.00%   | 2039           | 55,800,000              | 1,855,000            |
| 08/20/19  | 2019A  | 177,890,000             | 3.00 - 5.00%   | 2040           | 155,120,000             | 7,975,000            |
| 12/18/19  | 2019B  | 64,705,000              | 2.50 - 5.00%   | 2032           | 64,705,000              | 4,855,000            |
| 07/29/20  | 2020   | 64,895,000              | 1.88 - 5.00%   | 2040           | 64,895,000              | 2,880,000            |
| <b>Unlimited Tax Qualified School Construction Bonds (Tax Credit Bonds)</b> |        |                         |                |                |                         |                      |
| 11/12/09  | 2009   | 28,000,000              | 1.505%         | 2026           | 28,000,000              | -                    |
| <b>Variable Rate Unlimited Tax School Building Bonds</b>                    |        |                         |                |                |                         |                      |
| 07/15/12  | 2012   | 67,105,000              | 1.75%          | 2032           | 53,995,000              | 3,695,000            |
| 05/18/16  | 2016   | 73,545,000              | 2.00%          | 2046           | 73,545,000              | 1,440,000            |
| 07/11/18  | 2018   | 123,390,000             | 2.75%          | 2048           | 123,390,000             | -                    |
| <b>Variable Rate Unlimited Tax School Building and Refunding Bonds</b>      |        |                         |                |                |                         |                      |
| 07/30/19  | 2019   | 145,000,000             | 1.60%          | 2049           | 144,010,000             | 1,040,000            |
| <b>Totals</b>   |        | <b>\$ 2,382,560,000</b> |                |                | <b>\$ 2,066,845,000</b> | <b>\$ 82,225,000</b> |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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<br>Authorized | Amount<br>Authorized | Previously<br>Issued | Amount<br>Issued | Unissued<br>Balance |
|--------------------|----------------------|----------------------|------------------|---------------------|
| 5/10/2014          | \$648,340,000        | \$579,254,523        | \$0              | \$69,085,477        |
| 5/5/2018           | \$848,910,000        | \$85,244,629         | \$0              | \$763,665,371       |

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

| Year Ending<br>August 31, | Principal        | Interest         | Total            |
|---------------------------|------------------|------------------|------------------|
| 2021                      | \$ 82,225,000    | \$ 77,077,477    | \$ 159,302,477   |
| 2022                      | 82,670,000       | 75,607,768       | 158,277,768      |
| 2023                      | 84,620,000       | 73,580,978       | 158,200,978      |
| 2024                      | 88,655,000       | 72,718,579       | 161,373,579      |
| 2025                      | 86,635,000       | 76,418,115       | 163,053,115      |
| 2026-30                   | 462,630,000      | 324,435,822      | 787,065,822      |
| 2031-35                   | 502,335,000      | 216,967,572      | 719,302,572      |
| 2036-40                   | 378,345,000      | 120,119,629      | 498,464,629      |
| 2041-45                   | 233,170,000      | 48,057,628       | 281,227,628      |
| 2046-49                   | 65,560,000       | 6,872,251        | 72,432,251       |
| Total                     | \$ 2,066,845,000 | \$ 1,091,855,819 | \$ 3,158,700,819 |

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, 2020.

- a. On July 29, 2020, the District issued \$64,895,000 Unlimited Tax Building and Refunding Bonds, Series 2020, representing certain maturities of Unlimited Tax Refunding Bonds, 2003B. The resulting economic gain was \$4,072,485. The resulting net cash flows from the refunding are as follows:

|  |                     |
|--|---------------------|
| Cash flow requirements to service old debt service | \$ 26,552,256       |
| Less: Cash flow requirements for new debt service  | 22,478,772          |
| Net decreases in cash flow from refunding          | <u>\$ 4,073,485</u> |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

7. LONG-TERM LIABILITIES (Continued)

- b. On June 1, 2020, Variable Rate Unlimited Tax School Building Bonds, Series 2017 were remarketed and converted to fixed rate mode. The conversion of the bonds to a fixed rate mode was accomplished pursuant to the respective provisions of the Orders of the Series 2017 Bonds adopted by the Board on October 22, 2019.

The Bonds were in Term Rate model expiring on June 1, 2020. The Bonds were outstanding in the aggregate principal amount of \$100,000,000. On June 2, 2020, \$7,970,000 in principal amount was redeemed pursuant to mandatory and optional redemption provisions and \$92,030,000 was converted to a Fixed Rate Period. The Bonds will be subject to mandatory tender without the right of retention and will bear interest at a Fixed Rate for each maturity until stated maturity or prior redemption thereof. Following the conversion to Fixed Rate the Bonds maturing on and after June 1, 2032 will be subject to optional redemption at par, plus accrued interest through the date of redemption on, on June 1, 2029 or any date thereafter.

Proceeds from the sale of the Bonds were originally used to acquire, construct, renovate, improve and equip various school facilities and the purchase of necessary sites therefore. The Fixed Rate Conversion contemplated herein is intended to reduce variable interest rate exposure to the District.

- c. On December 18, 2019, the District issued \$64,705,000 Unlimited Tax Refunding Bonds, Series 2019B, to refund \$74,195,000 representing certain maturities of Unlimited Tax Refunding Bonds, Series 2010 and Series 2011. The resulting economic gain was \$10,034,354. The resulting net cash flows from the refunding are as follows:

|  |                      |
|--|----------------------|
| Cash flow requirements to service old debt service | \$ 95,027,069        |
| Less: Cash flow requirements for new debt service  | 83,668,678           |
| Net decreases in cash flow from refunding          | <u>\$ 11,358,391</u> |

- 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> |

- e. 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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

7. LONG-TERM LIABILITIES (Continued)

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 necessary sites, 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 are subject to mandatory tender without the right of retention on the Conversion Date following the end of the Initial Rate Period 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 as 7.00% per annum.

- f. 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.
- g. 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> |

- h. 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.



NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

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7. LONG-TERM LIABILITIES (Continued)

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:

| Series 2018, Mandatory Redemption Schedule |              |        |              |        |              |
|--|--------------|--------|--------------|--------|--------------|
| June 1                                     | Redemption   | June 1 | Redemption   | June 1 | Redemption   |
| 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   | * 8,175,000  |
| 2031                                       | 3,565,000    | 2040   | 5,535,000    |        |              |
| 2032                                       | 3,745,000    | 2041   | 5,810,000    |        |              |

\* Scheduled final maturity.

- i. 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 not result in an event of

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

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7. LONG-TERM LIABILITIES (Continued)

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   |
| 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   | *            |
| 2029                                       | 2,125,000    | 2038   | 3,300,000    |        | 4,870,000    |
| 2030                                       | 2,230,000    | 2039   | 3,465,000    |        |              |

\* Scheduled final maturity.

- j. 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,

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.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

7. LONG-TERM LIABILITIES (Continued)

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

| Series 2012, Mandatory Redemption Schedule |              |        |              |
|--|--------------|--------|--------------|
| June 1                                     | Redemption   | June 1 | Redemption   |
| 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    |
| 2026                                       | \$ 4,720,000 | 2032   | * 6,090,000  |

\* 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 \$2,445,674 reported in the Fund at August 31, 2020 is based on an actuarial study completed in September 2020. 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, 2020 were as follows:

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

7. LONG-TERM LIABILITIES (Continued)

|                          | Beginning<br>Balance   | Additions            | Reductions             | Ending<br>Balance      | Due Within<br>One Year |
|--------------------------|------------------------|----------------------|------------------------|------------------------|------------------------|
| Bonds Payable            | \$2,201,695,000        | \$221,630,000        | \$356,480,000          | \$2,066,845,000        | \$82,225,000           |
| Unamortized Bond Premium | 122,895,195            | 27,022,504           | 21,360,944             | 128,556,755            | -                      |
| Compensated Absences     | 8,055,838              | 2,763,038            | 2,189,640              | 8,629,236              | 785,239                |
| Net Pension Liability    | 349,482,869            | 330,423,641          | 349,482,869            | 330,423,641            | -                      |
| Net OPEB Liability       | 403,012,873            | 386,107,674          | 403,012,873            | 386,107,674            | -                      |
| Worker's Compensation    | 3,394,416              | -                    | 948,742                | 2,445,674              | 1,035,271              |
| Total                    | <u>\$3,088,536,191</u> | <u>\$967,946,857</u> | <u>\$1,133,475,068</u> | <u>\$2,923,007,980</u> | <u>\$84,045,510</u>    |

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

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

|  | 2020                | 2019                |
|--|---------------------|---------------------|
| Beginning of Year Liability                  | \$ 3,394,416        | \$ 3,744,840        |
| Current Year Claims and Changes in Estimates | -                   | 1,835,575           |
| Claim Payments                               | (948,742)           | (2,185,999)         |
| End of Year Liability                        | <u>\$ 2,445,674</u> | <u>\$ 3,394,416</u> |

8. HEALTH CARE COVERAGE

At August 31, 2020, 10,348 employees of the District were covered by an employee benefits health plan. TRS-qualified insurance plan participants were 10,338. The District paid premiums averaging \$531 per month per employee to the plan and employees, at their option, authorized payroll withholdings to pay premiums for dependents. All premiums were paid to a licensed provider. Total premiums paid by the District during the year were \$64,958,879.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

9. FUND BALANCE

The fund balance as of August 31, 2020 consists of the following amounts:

|                          | General Fund          | Debt Service<br>Fund | Capital<br>Project Fund | Other<br>Governmental<br>Funds | Total                 |
|--------------------------|-----------------------|----------------------|-------------------------|--------------------------------|-----------------------|
| <b>Non-spendable:</b>    |                       |                      |                         |                                |                       |
| Inventory                | \$ 4,156,273          | \$ -                 | \$ -                    | \$ 4,548,198                   | \$ 8,704,471          |
| Long-term Loan/Notes Rec | 154,669               | -                    | -                       | -                              | 154,669               |
| <b>Restricted:</b>       |                       |                      |                         |                                |                       |
| Debt Service             | -                     | 52,760,240           | -                       | -                              | 52,760,240            |
| Child Nutrition          | -                     | -                    | -                       | 5,900,072                      | 5,900,072             |
| Grants                   | -                     | -                    | -                       | 644,078                        | 644,078               |
| <b>Committed:</b>        |                       |                      |                         |                                |                       |
| Local Special Revenue    | -                     | -                    | -                       | 6,540,174                      | 6,540,174             |
| Opening New Schools      | 28,536,489            | -                    | -                       | -                              | 28,536,489            |
| Instructional Continuity | 177,180,954           | -                    | -                       | -                              | 177,180,954           |
| Technology Deployments   | 51,652,937            | -                    | -                       | -                              | 51,652,937            |
| <b>Assigned:</b>         |                       |                      |                         |                                |                       |
| Employee Benefits        | 11,629,236            | -                    | -                       | -                              | 11,629,236            |
| Debt Service             | 10,000,000            | -                    | -                       | -                              | 10,000,000            |
| E-rate Projects          | 4,419,892             | -                    | -                       | -                              | 4,419,892             |
| Administrative Projects  | 3,951,633             | -                    | -                       | -                              | 3,951,633             |
| <b>Unassigned</b>        | <u>218,175,306</u>    | <u>-</u>             | <u>(48,023,948)</u>     | <u>-</u>                       | <u>170,151,358</u>    |
| <b>Total</b>             | <u>\$ 509,857,389</u> | <u>\$ 52,760,240</u> | <u>\$ (48,023,948)</u>  | <u>\$ 17,632,522</u>           | <u>\$ 532,226,203</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.

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

10. DEFINED PENSION PLANS (continued)

establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms. All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

Pension Plan Fiduciary Net Position

Detail information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://trs.texas.gov/TRS%20Documents/cafr2019.pdf>, selecting *About TRS* then *Publications* or by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698.

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.

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.

In May, 2019, the 86<sup>th</sup> Texas Legislature approved the TRS Pension Reform Bill (Senate Bill 12) that provides for gradual contribution increases from the state, participating employers and active employees to make the pension fund actuarially sound. This action causing the pension fund to be actuarially sound, allowed the legislature to approve funding for a 13<sup>th</sup> check in September 2019. All eligible members retired as of December 31, 2018 received an extra annuity check in either the matching amount of their monthly annuity or \$2,000, whichever was less.

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.

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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

10. DEFINED BENEFIT PENSION PLANS (continued)

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

| <u>Contribution Rates</u>                | <u>2019</u> | <u>2020</u> |
|--|-------------|-------------|
| Member                                   | 7.70%       | 7.70%       |
| Non-Employer Contributing Entity (State) | 6.80%       | 7.50%       |
| Employers                                | 1.50%       | 1.50%       |

|  | <u>2019</u>  | <u>2020</u>  |
|--|--------------|--------------|
| Northside ISD Employer Contributions       | \$22,298,929 | \$23,429,772 |
| Northside ISD Member Contributions         | \$53,332,524 | \$42,786,946 |
| Northside ISD NECE On-behalf Contributions | \$34,486,046 | \$55,696,871 |

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.
- When the employing district is a public or charter school, the employer shall contribute 1.5% of covered payroll to the pension fund beginning in fiscal year 2020. This contribution rate called the Public Education Employer Contribution will replace the Non (OASDI) surcharge that was in effect in fiscal year 2019.

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  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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. This surcharge was in effect through fiscal year 2019 and was replaced with the Public Education Employer Contribution explained above.

Actuarial Assumptions

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

|  |  |
|--|--|
| Valuation Date                               | August 31, 2018 rolled forward<br>to August 31, 2019 |
| Actuarial Cost Method                        | Individual Entry Age Normal                          |
| Asset Valuation Method                       | Market Value   |
| Single Discount Rate                         | 7.25%  |
| Long-term expected Investment Rate of Return | 7.25%  |
| Inflation                                    | 2.3%   |
| Salary Increases including inflation         | 3.05% to 9.05%                                       |
| Ad hoc post-employment benefit changes       | None   |

The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2018. For a full description of these assumptions please see the actuarial valuation report dated November 9, 2018.

Discount Rate

A single discount rate of 7.25% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.25%. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 8.50 percent of payroll in fiscal year 2020 gradually increasing to 9.55 percent of payroll over the next several years. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 7.25%. 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.



NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

10. DEFINED BENEFIT PENSION PLANS (continued)

Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2019 are summarized below:

| Asset Class                   | FY 2019<br>Target<br>Allocation<br>% | New Target<br>Allocation | Long-Term<br>Expected<br>Geometric<br>Real Rate of<br>Return |
|-------------------------------|--------------------------------------|--------------------------|--|
| <b>Global Equity</b>          |                                      |                          |  |
| U.S                           | 18.0%                                | 18.0%                    | 6.4%   |
| Non-U.S. Developed            | 13.0%                                | 13.0%                    | 6.3%   |
| Emerging Markets              | 9.0%                                 | 9.0%                     | 7.3%   |
| Directional Hedge Funds       | 4.0%                                 | -                        | -  |
| Private Equity                | 13.0%                                | 14.0%                    | 8.4%   |
| <b>Stable Value</b>           |                                      |                          |  |
| U.S. Treasuries               | 11.0%                                | 16.0%                    | 3.1%   |
| Stable Value Hedge Funds      | 4.0%                                 | 5.0%                     | 4.5%   |
| Absolute Return               | 0.0%                                 | 0.0%                     | 0.0%   |
| <b>Real Return</b>            |                                      |                          |  |
| Global Inflation Linked Bonds | 3.0%                                 | -                        | -  |
| Real Estate                   | 14.0%                                | 15.0%                    | 8.5%   |
| Energy and Natural Resources  | 5.0%                                 | 6.0%                     | 7.3%   |
| Commodities                   | 0.0%                                 | 0.0%                     | 0.0%   |
| <b>Risk Parity</b>            |                                      |                          |  |
| Risk Parity                   | 5.0%                                 | 8.0%                     | 5.8%/6.5%  |
| <b>Leverage</b>               |                                      |                          |  |
| Cash                          | 1.0%                                 | 2.0%                     | 2.3%   |
| Asset Allocation Leverage     | -                                    | -6.0%                    | 2.7%   |
| <b>Expected Return</b>        | <b>100%</b>                          | <b>100%</b>              | <b>7.23%</b>   |

-Target allocations are based on the Strategic Asset Allocation as of FY2019.

-New allocations are based on the Strategic Asset Allocation to be implemented FY2020.

-10-Year annualized geometric nominal returns include the real rate of return and inflation of 2.1%.

-New Target Allocation groups Government Bonds within the stable value allocation. - This includes global sovereign nominal and inflation-linked bonds.

-5.8%(6.5%) return expectation corresponds to Risk Parity with a 10%(12%) target volatility.

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 (7.25%) in measuring the Net Pension Liability.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

10. DEFINED BENEFIT PENSION PLANS (continued)

|  | 1% Decrease in<br>Discount Rate (6.25%) | Rate (7.25%)  | 1% Increase in<br>Discount Rate (8.25%) |
|--|---|---------------|---|
| District's proportionate share of the net pension liability: | \$507,909,137                           | \$330,423,641 | \$186,626,132                           |

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

At August 31, 2020, the District reported a liability of \$330,423,641 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 | \$330,423,641        |
| State's proportionate share that is associated with District           | 473,203,648          |
| Total  | <u>\$803,627,289</u> |

The net pension liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on the employer's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2018 thru August 31, 2019.

At August 31, 2019 the District's proportion of the collective net pension liability was 0.6356363% which was an increase of 0.0007027% from its proportion measured as of August 31, 2018.

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 single discount rate as of August 31, 2018 was a blended rate of 6.907 percent and that has changed to the long-term rate of return of 7.25 percent as of August 31, 2019.
- With the enactment of SB 3 by the 2019 Texas Legislature, an assumption has been made about how this would impact future salaries. It is assumed that eligible active members will each receive a \$2,700 increase in fiscal year 2020. This is in addition to the salary increase expected in the actuarial assumptions.
- The Texas legislature approved funding for a 13th check. All eligible members retired as of December 31, 2018 will receive an extra annuity check in September 2019 in either the matching amount of their monthly annuity payment or \$2,000, whichever is less.

For the year ended August 31, 2020, the District recognized pension expense of \$22,248,038 and revenue of \$22,248,038 for support provided by the State.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

10. DEFINED BENEFIT PENSION PLANS (continued)

At August 31, 2020, 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<br>of Resources | Deferred Inflows of<br>Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience  | \$ 1,388,075                      | \$ 11,472,833                    |
| Changes in actuarial assumptions   | 102,513,641                       | 42,363,487                       |
| Difference between projected and actual investment earnings  | 3,317,834                         | -                                |
| Changes in proportion and difference between the employer's contributions and the proportionate share of contributions | 15,382,395                        | 5,132                            |
| Contributions paid to TRS subsequent to the measurement date   | 23,429,772                        | -                                |
| Total  | \$ 146,031,717                    | \$ 53,841,452                    |

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 |
|-----------------------|------------------------|
| 2021                  | \$17,568,448           |
| 2022                  | \$13,773,825           |
| 2023                  | \$17,855,489           |
| 2024                  | \$17,062,013           |
| 2025                  | \$5,528,770            |
| Thereafter            | (\$3,028,052)          |

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, 2020

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

Benefits Provided

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

Eligible non-Medicare retirees and their dependents may enroll in TRS-Care Standard, a high-deductible health plan. Eligible Medicare retirees and their dependents may enroll in the TRS-Care Medicare Advantage medical plan and the TRS-Care Medicare Rx prescription drug plan. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. 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 retirees are reflected in the following table.

| TRS-Care Monthly Premium Rates |    |          |              |
|--------------------------------|----|----------|--------------|
|                                |    | Medicare | Non-Medicare |
| Retiree*                       | \$ | 135      | \$ 200       |
| Retiree and Spouse             |    | 529      | 689          |
| Retiree* and Children          |    | 468      | 408          |
| Retiree and Family             |    | 1,020    | 999          |

\*or surviving spouse

Contributions

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

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .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  
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**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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

|  | <u>Contribution Rates</u> |             |
|--|---------------------------|-------------|
|  | <u>2019</u>               | <u>2020</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       | \$5,767,167               | \$5,966,606 |
| Employer # 015915 - Member Contributions         | \$4,502,096               | \$4,701,684 |
| Employer # 015915 - NECE On-behalf Contributions | \$6,339,347               | \$7,131,158 |

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 \$73.6 million in fiscal year 2019.

Actuarial Assumptions

The total OPEB liability in the August 31, 2018 was rolled forward to August 31, 2019. The actuarial valuation was determined using the following actuarial assumptions:

The following assumptions and other inputs used for members of TRS-Care are identical to the assumptions used in the August 31, 2018 TRS pension actuarial valuation that was rolled forward to August 31, 2019:

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

***Additional Actuarial Methods and Assumptions:***

|                            |  |
|----------------------------|--|
| Valuation Date             | August 31, 2018 rolled forward to August 31, 2019  |
| Actuarial Cost Method      | Individual Entry Age Normal  |
| Inflation                  | 2.30%  |
| Single Discount Rate       | 2.63% as of August 31, 2019  |
| Aging Factors              | Based on plan specific experience  |
| Expenses                   | Third party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs. |
| Projected Salary Increases | 3.05% to 9.05%   |
| Healthcare Trend Rates     | 4.50% to 10.75%  |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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

|  |  |
|--|--|
| Election Rates                         | Normal retirement: 65% participation prior to age 65 and 50% participation after age 65. |
| Ad hoc post-employment benefit changes | None   |

Discount Rate

A single discount rate of 2.63% was used to measure the total OPEB liability. There was a decrease of 1.06 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 (2.63%) in measuring the Net OPEB Liability.

|   | 1% Decrease in<br>Discount Rate<br>(1.63%) | Current Single<br>Discount Rate<br>(2.63%) | 1% Increase in<br>Discount Rate<br>(3.63%) |
|---|--|--|--|
| District's proportionate share of the Net OPEB Liability: | \$ 466,155,853                             | \$ 386,107,674                             | \$ 323,485,910                             |

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

At August 31, 2020, the District reported a liability of \$386,107,674 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 | \$386,107,674        |
| State's proportionate share that is associated with District           | 513,050,734          |
| Total  | <u>\$899,158,408</u> |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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

The Net OPEB Liability was measured as of August 31, 2018 and rolled forward to August 31, 2019 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, 2018 thru August 31, 2019.

At August 31, 2020 the District's proportion of the collective Net OPEB Liability was 0.8164468% compared to 0.8071410% as of August 31, 2019.

The following schedule shows the impact of the Net OPEB Liability if a healthcare trend rate that is 1% less than and 1% greater than the assumed 8.5% rate is used.

|   | 1% Decrease in<br>Healthcare Trend<br>Rate (7.5%) | Current Healthcare<br>Trend Rate (8.5%) | 1% Increase in<br>Healthcare Trend<br>Rate (9.5%) |
|---|---|---|---|
| District's proportionate<br>share of the Net OPEB<br>Liability: | \$ 314,973,096                                    | \$ 386,107,674                          | \$ 481,395,344                                    |

*Changes Since the Prior Actuarial Valuation* – The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability (TOL) since the prior measurement period:

- The discount rate changed from 3.69 percent as of August 31, 2018 to 2.63 percent as of August 31, 2019. This change increased the TOL.
- The health care trend rates were reset to better reflect the plan's anticipated experience. This change increased the TOL.
- The participation rate for pre-65 retirees was lowered from 70 percent to 65 percent. The participation rate for post-65 retirees was lowered from 75 percent to 50 percent. 25 percent of pre-65 retirees are assumed to discontinue their coverage at age 65. There was no lapse assumption in the prior valuation. These changes decreased the TOL.
- The percentage of retirees who are assumed to have two-person coverage was lowered from 20 percent to 15 percent. In addition, the participation assumption for the surviving spouses of employees that die while actively employed was lowered from 20 percent to 10 percent. These changes decreased the TOL.
- Change of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

For the year ended August 31, 2020, the District recognized OPEB expense of \$5,794,512 and revenue of \$5,794,512 for support provided by the State.

At August 31, 2020, 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:

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

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

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual economic experience  | \$ 18,941,863                     | \$ 63,182,426                    |
| Changes in actuarial assumptions  | 21,445,271                        | 103,853,488                      |
| Difference between projected and actual investment earnings   | 50,100                            | 8,445                            |
| Changes in proportion and Differences between the District's contributions and proportionate share of contributions | 25,604,382                        | -                                |
| Contributions paid to TRS subsequent to the measurement date  | 5,966,606                         | -                                |
| Total   | \$ 72,008,222                     | \$ 167,044,359                   |

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                  | \$ (17,756,733)     |
| 2021                  | \$ (17,756,733)     |
| 2022                  | \$ (17,770,216)     |
| 2023                  | \$ (17,777,927)     |
| 2024                  | \$ (17,775,816)     |
| Thereafter            | \$ (12,165,318)     |

12. RISK MANAGEMENT

Equipment Insurance

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

Unemployment Insurance

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



NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

12. RISK MANAGEMENT (continued)

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.

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 \$3,462,378 \$2,030,736, and \$1,967,480 for fiscal years 2020, 2019, and 2018, respectively.

15. DUE FROM OTHER GOVERNMENTS

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

15. DUE FROM OTHER GOVERNMENTS (continued)

Amounts due from federal and state governments as of August 31, 2020, are summarized below:

| Fund                        | Inter-local | State<br>Entitlements | Federal<br>Grants | Total         |
|-----------------------------|-------------|-----------------------|-------------------|---------------|
| General Fund                | \$ 5,000    | \$ 16,804,881         | \$ 15,459,939     | \$ 32,269,820 |
| Nonmajor Governmental Funds | 122,097     | 201,110               | 6,024,299         | 6,347,506     |
| Total                       | \$ 127,097  | \$ 17,005,991         | \$ 21,484,238     | \$ 38,617,326 |

16. SHARED SERVICE ARRANGEMENTS

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

|                                 | 315<br>SSA<br>IDEA<br>Programs | 434<br>SSA<br>Visually<br>Impaired | 435<br>SSA<br>Regional Day<br>School - Deaf | 459<br>SSA - Services<br>to Students<br>With Autism |
|---------------------------------|--------------------------------|------------------------------------|---|---|
| Revenue:                        |                                |                                    |   |   |
| Distributed by TEA              | \$ 68,227                      | \$ -                               | \$ 124,830                                  | \$ 772,132  |
| State Agencies Other than TEA   | -                              | 73,632                             | -   | -   |
| Total Revenues                  | \$ 68,227                      | \$ 73,632                          | \$ 124,830                                  | \$ 772,132  |
| Expenditures:                   |                                |                                    |   |   |
| Payroll Costs                   | \$ 68,263                      | \$ 72,392                          | \$ 124,830                                  | \$ 127,152  |
| Purchased & Contracted Services | -                              | 1,240                              | -   | 7,674   |
| Supplies and Materials          | -                              | -                                  | -   | 102,532   |
| Miscellaneous Operating Costs   | (36)                           | -                                  | -   | 534,774   |
| Total Expenditures              | \$ 68,227                      | \$ 73,632                          | \$ 124,830                                  | \$ 772,132  |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

**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         | \$ 562,670,508 | \$ 194,497,320 | \$ -             | \$ -                   | \$ 757,167,828 |
| Tuition & Fees         | 2,339,232      | -              | -                | -                      | 2,339,232      |
| Investment Earnings    | 9,101,822      | 1,312,045      | 1,893,723        | 169,668                | 12,477,258     |
| Rentals                | 231,662        | -              | -                | -                      | 231,662        |
| E-Rate                 | -              | -              | -                | -                      | -              |
| Food Sales             | -              | -              | -                | 9,838,735              | 9,838,735      |
| Athletic/Co-curricular | 1,615,749      | -              | -                | -                      | 1,615,749      |
| Local Grants           | -              | -              | -                | 1,392,304              | 1,392,304      |
| Campus Activities      | -              | -              | -                | 6,513,100              | 6,513,100      |
| Other                  | 4,694,978      | -              | -                | 178,175                | 4,873,153      |
| Total                  | \$ 580,653,951 | \$ 195,809,365 | \$ 1,893,723     | \$ 18,091,982          | \$ 796,449,021 |

**18. FEDERAL REVENUE RECORDED IN THE GENERAL FUND**

| Program Title   | Type Program | Amount               |
|---|--------------|----------------------|
| Medicaid School Health and Related Services                   | Direct       | \$ 22,145,889        |
| Impact Aid-P.L. 81-874  | Direct       | 431,307              |
| ROTC  | Direct       | 1,032,911            |
| Teacher Placement Program                                     | Direct       | 17,500               |
| Summer School LEP   | Direct       | 60,104               |
| Title IV, Part A, SSAEP                                       | Indirect     | 26,135               |
| Elementary and Secondary School Emergency Relief Fund (ESSER) | Indirect     | 1,978,625            |
| IDEA-B Discretionary (Deaf)                                   | Indirect     | 2,123                |
| ESEA Title I, Part A  | Indirect     | 575,243              |
| ESEA Title II, Part A   | Indirect     | 79,284               |
| Title III, Part B, Homeless Children                          | Indirect     | 4,271                |
| Title III, English Language Acquisition- LEP                  | Indirect     | 22,476               |
| Title III, English Language Acquisition-Immigrant             | Indirect     | 11,441               |
| Carl Perkins Basic Grant for Career & Technology              | Indirect     | 23,246               |
| IDEA VI-B Formula   | Indirect     | 506,559              |
| IDEA VI-B Preschool Formula                                   | Indirect     | 8,068                |
| TANF Family Assistance  | Indirect     | 2,277                |
| Adult Education   | Indirect     | 19,038               |
| Climate Transformation Program                                | Indirect     | 2,005                |
|   |              | <u>\$ 26,948,502</u> |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2020

**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 is a fund having deficit fund balance or fund net position at year end, along with remarks which addresses this deficit:

| <u>Fund Name</u> | <u>Deficit Amount</u> | <u>Remarks</u>  |
|------------------|-----------------------|---|
| Capital Projects | \$48,023,948          | Deficit was funded with issue of Series 2020 Variable Rate Debt Obligations bonds sold October 2020 |

**20. NEW ACCOUNTING PRONOUNCEMENTS**

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 but was early adopted 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 became effective this fiscal year and does not have an impact on the financial statements.

**21. SUBSEQUENT EVENTS**

On October 28, 2020, the District issued \$200,000,000 Variable Rate Unlimited Tax School Building Bonds, Series 2020 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 design, acquire, construct, renovate, improve and equip various school facilities, as well as the purchase of necessary sites and school buses, and to pay the cost of issuance. The Bonds mature through June 1, 2050. Interest on the Bonds accrues at an initial rate ending on May 31, 2025 of 0.700%, from the date of delivery, October 28, 2020.

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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, 2020**

| Data Control Codes |  | Budgeted Amounts   |                    | Actual Amounts     | Variance with Final Budget |
|--------------------|--|--------------------|--------------------|--------------------|----------------------------|
|                    |  | Original           | Final              | (GAAP Basis)       |                            |
| REVENUES           |  |                    |                    |                    |                            |
| 5700               | Local and Intermediate Sources                     | \$ 580,437,766     | \$ 581,533,698     | \$ 580,653,951     | \$ (879,747)               |
| 5800               | State Sources                                      | 329,274,510        | 336,595,202        | 361,259,221        | 24,664,019                 |
| 5900               | Federal Sources                                    | <u>32,066,529</u>  | <u>27,178,888</u>  | <u>26,948,502</u>  | <u>(230,386)</u>           |
| 5020               | Total Revenues                                     | <u>941,778,805</u> | <u>945,307,788</u> | <u>968,861,674</u> | <u>23,553,886</u>          |
| EXPENDITURES       |  |                    |                    |                    |                            |
| Current:           |  |                    |                    |                    |                            |
| 0010               | Instruction & Instructional Related Services:      |                    |                    |                    |                            |
| 0011               | Instruction  | 588,515,036        | 591,094,364        | 578,991,834        | 12,102,530                 |
| 0012               | Instructional Resources and Media Services         | 12,878,643         | 13,044,766         | 12,564,454         | 480,312                    |
| 0013               | Curriculum and Instructional Staff Development     | 18,412,500         | 18,127,977         | 17,039,211         | 1,088,766                  |
|                    | Total Instruction & Instructional Related Services | <u>619,806,179</u> | <u>622,267,107</u> | <u>608,595,499</u> | <u>13,671,608</u>          |
| 0020               | Instructional & School Leadership:                 |                    |                    |                    |                            |
| 0021               | Instructional Leadership                           | 21,674,749         | 21,140,628         | 20,187,965         | 952,663                    |
| 0023               | School Leadership                                  | 55,953,084         | 48,066,829         | 45,803,860         | 2,262,969                  |
|                    | Total Instructional and School Leadership          | <u>77,627,833</u>  | <u>69,207,457</u>  | <u>65,991,825</u>  | <u>3,215,632</u>           |
| 0030               | Support Services - Student:                        |                    |                    |                    |                            |
| 0031               | Guidance and Counseling Services                   | 37,767,684         | 33,904,310         | 33,368,509         | 535,801                    |
| 0032               | Social Work Services                               | 3,731,788          | 3,926,062          | 3,719,058          | 207,004                    |
| 0033               | Health Services                                    | 10,224,676         | 10,931,169         | 10,202,269         | 728,900                    |
| 0034               | Pupil Transportation                               | 40,064,689         | 36,662,877         | 34,226,923         | 2,435,954                  |
| 0035               | Child Nutrition Services                           | 410,663            | 775,047            | 772,668            | 2,379                      |
| 0036               | Co-Curricular Activities                           | 24,223,736         | 22,614,728         | 21,337,730         | 1,276,998                  |
|                    | Total Support Services - Student                   | <u>116,423,236</u> | <u>108,814,193</u> | <u>103,627,157</u> | <u>5,187,036</u>           |
| 0040               | Administration:                                    |                    |                    |                    |                            |
| 0041               | General Administration                             | 15,688,592         | 16,038,335         | 14,723,655         | 1,314,680                  |
|                    | Total Administration                               | <u>15,688,592</u>  | <u>16,038,335</u>  | <u>14,723,655</u>  | <u>1,314,680</u>           |
| 0050               | Support Services - Non-Student Based:              |                    |                    |                    |                            |
| 0051               | Plant Maintenance and Operations                   | 86,814,070         | 81,337,181         | 77,576,507         | 3,760,674                  |
| 0052               | Security & Monitoring Services                     | 9,712,302          | 9,459,098          | 8,726,142          | 732,956                    |
| 0053               | Data Processing Services                           | 18,301,952         | 19,192,716         | 17,018,334         | 2,174,382                  |
|                    | Total Support Services - Non-Student Based         | <u>114,828,324</u> | <u>109,988,995</u> | <u>103,320,983</u> | <u>6,668,012</u>           |
| 0060               | Ancillary Services:                                |                    |                    |                    |                            |
| 0061               | Community Services                                 | 2,438,876          | 2,549,779          | 2,052,708          | 497,071                    |
|                    | Total Ancillary Services                           | <u>2,438,876</u>   | <u>2,549,779</u>   | <u>2,052,708</u>   | <u>497,071</u>             |
| 0080               | Capital Outlay                                     |                    |                    |                    |                            |
| 0081               | Facilities Acquisition and Construction            | 26,765,266         | 34,952,187         | 19,246,464         | 15,705,723                 |
|                    | Total Capital Outlay                               | <u>26,765,266</u>  | <u>34,952,187</u>  | <u>19,246,464</u>  | <u>15,705,723</u>          |

(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, 2020

| 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       | \$ 167,888     | \$ 78,521      | \$ 89,367                  |
| 0099                     | Other Intergovernmental Charges                   | 5,322,276        | 5,410,643      | 4,895,123      | 515,520                    |
|                          | Total Intergovernmental Charges                   | 5,504,316        | 5,578,531      | 4,973,644      | 604,887                    |
| 6030                     | Total Expenditures                                | 979,082,622      | 969,396,584    | 922,531,935    | 46,864,649                 |
| 1100                     | Excess (Deficiency) of Revenues Over Expenditures | (37,303,817)     | (24,088,796)   | 46,329,739     | 70,418,535                 |
|                          | Other Financing Sources (Uses):                   |                  |                |                |                            |
| 7919                     | Extraordinary Items - Insurance Proceeds          | -                | 10,375,920     | 10,375,920     | -                          |
| 8911                     | Transfer to Child Nutrition Fund                  | -                | (13,830,034)   | (13,830,034)   | -                          |
|                          | Total Other Financing Sources (Uses)              | -                | (3,454,114)    | (3,454,114)    | -                          |
| 1200                     | Net Change in Fund Balance                        | (37,303,817)     | (27,542,910)   | 42,875,625     | 70,418,535                 |
| 0100                     | FUND BALANCES, September 1, 2019                  | 466,981,764      | 466,981,764    | 466,981,764    | -                          |
| 3000                     | FUND BALANCES, August 31, 2020                    | \$ 429,677,947   | \$ 439,438,854 | \$ 509,857,389 | \$ 70,418,535              |

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, 2020

|   | 2020                  | 2019                  | 2018                  | 2017                  | 2016                  | 2015                  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| District's Proportion of the Net Pension Liability (Asset)  | 0.635636340%          | 0.634933610%          | 0.633179746%          | 0.629787679%          | 0.653317300%          | 0.463126500%          |
| District's Proportionate Share of Net Pension Liability (Asset)   | \$ 330,423,641        | \$ 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)<br>associated with the District              | <u>473,203,648</u>    | <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>\$ 803,627,289</u> | <u>\$ 863,491,316</u> | <u>\$ 503,800,292</u> | <u>\$ 601,895,561</u> | <u>\$ 577,395,399</u> | <u>\$ 416,784,295</u> |
| District's Covered Payroll  | \$ 692,630,183        | \$ 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)<br>as a Percentage of its Covered Payroll | 47.71%                | 52.01%                | 31.19%                | 37.71%                | 38.10%                | 21.45%                |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                                    | 73.74%                | 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, 2019 - the period from September 1, 2018 - August 31, 2019.

Note: Six 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, 2020

|  | 2020           | 2019           | 2018           | 2017           | 2016           | 2015           |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Contractually Required Contribution  | \$ 22,298,929  | \$ 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 | (22,298,929)   | (21,402,358)   | (20,751,937)   | (20,759,157)   | (19,982,317)   | (19,345,006)   |
| Contribution Deficiency (Excess)   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| District's Covered Payroll   | \$ 723,335,987 | \$ 692,630,183 | \$ 671,910,694 | \$ 649,054,807 | \$ 631,085,132 | \$ 606,189,117 |
| Contributions as a Percentage of Covered Payroll   | 3.08%          | 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: Six 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, 2020

|   | 2020                  | 2019                  | 2018                  |
|---|-----------------------|-----------------------|-----------------------|
| District's Proportion of the Net Pension Liability (Asset)  | 0.816446761%          | 0.807140966%          | 0.764518600%          |
| District's Proportionate Share of Net Pension Liability (Asset)   | \$ 386,107,674        | \$ 403,012,873        | \$ 332,460,481        |
| State's Proportionate Share of the Net Pension Liability (Asset)<br>associated with the District              | <u>513,050,734</u>    | <u>571,379,341</u>    | <u>506,815,527</u>    |
| Total   | <u>\$ 899,158,408</u> | <u>\$ 974,392,214</u> | <u>\$ 839,276,008</u> |
| District's Covered Payroll  | \$ 692,630,183        | \$ 671,910,694        | \$ 649,054,807        |
| District's Proportionate Share of the Net Pension Liability (Asset) as a<br>Percentage of its Covered Payroll | 55.75%                | 59.98%                | 51.22%                |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                                    | 2.66%                 | 1.57%                 | 0.91%                 |

Note: The authoritative pronouncement that mandates this schedule requires ten years of historical data or the maximum available as of the date the financial statements. Three 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, 2020

|  | 2020           | 2019           | 2018           |
|--|----------------|----------------|----------------|
| Contractually Required Contribution  | \$ 5,767,167   | \$ 5,573,435   | \$ 3,974,741   |
| Contribution in Relation to the Contractually Required Contribution associated with the District | (5,767,167)    | (5,573,435)    | (3,974,741)    |
| Contribution Deficiency (Excess)   | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    |
| District's Covered Payroll   | \$ 723,335,987 | \$ 692,630,183 | \$ 671,910,694 |
| Contributions as a Percentage of Covered Payroll   | 0.80%          | 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. Three 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, 2020**

| Data<br>Control<br>Codes        |  | Budgeted Amounts |                | Actual<br>Amounts | Variance with<br>Final Budget |
|---------------------------------|--|------------------|----------------|-------------------|-------------------------------|
|                                 |  | Original         | Final          | (GAAP Basis)      |                               |
| REVENUES                        |  |                  |                |                   |                               |
| 5700                            | Local and Intermediate Sources                     | \$ 193,268,842   | \$ 193,268,842 | \$ 195,809,365    | \$ 2,540,523                  |
| 5800                            | State Sources                                      | 3,052,607        | 3,052,607      | 2,827,591         | (225,016)                     |
| 5900                            | Federal Sources                                    | -                | -              | -                 | -                             |
| 5000                            | Total Revenues                                     | 196,321,449      | 196,321,449    | 198,636,956       | 2,315,507                     |
| EXPENDITURES                    |  |                  |                |                   |                               |
| 0070                            | Debt Service                                       |                  |                |                   |                               |
| 0071                            | Debt Service - Principal on Long-Term Debt         | 109,240,000      | 109,240,000    | 109,240,000       | -                             |
| 0072                            | Debt Service - Interest                            | 85,329,204       | 81,281,105     | 79,281,105        | 2,000,000                     |
| 0073                            | Debt Service - Cost of Issuance and Fiscal Charges | 1,000,000        | 2,348,031      | 2,008,437         | 339,594                       |
|                                 | Total Debt Service                                 | 195,569,204      | 192,869,136    | 190,529,542       | 2,339,594                     |
| 6030                            | Total Expenditures                                 | 195,569,204      | 192,869,136    | 190,529,542       | 2,339,594                     |
| 1100                            | Excess (Deficiency) of Revenues Over Expenditures  | 752,245          | 3,452,313      | 8,107,414         | 4,655,101                     |
| Other Financing Sources (Uses): |  |                  |                |                   |                               |
| 7911                            | Issuance of Debt - Refunding Bonds                 | -                | 221,630,000    | 221,630,000       | -                             |
| 7916                            | Premium on Issuance of Bonds                       | -                | 27,022,504     | 27,022,504        | -                             |
| 8949                            | Payment to Refunded Bond Escrow Agent              | -                | (247,624,485)  | (247,624,516)     | (31)                          |
|                                 | Total Other Financing Sources (Uses)               | -                | 1,028,019      | 1,027,988         | (31)                          |
| 1200                            | Net Change in Fund Balance                         | 752,245          | 4,480,332      | 9,135,402         | 4,655,070                     |
| 0100                            | FUND BALANCES, September 1, 2019                   | 43,624,838       | 43,624,838     | 43,624,838        | -                             |
| 3000                            | FUND BALANCES, August 31, 2020                     | \$ 44,377,083    | \$ 48,105,170  | \$ 52,760,240     | \$ 4,655,070                  |



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, 2020**

| Data<br>Control<br>Codes        | Budgeted Amounts                                  |               | Actual<br>Amounts | Variance with<br>Final Budget |              |
|---------------------------------|---|---------------|-------------------|-------------------------------|--------------|
|                                 | Original  | Final         | (GAAP Basis)      |                               |              |
| REVENUES                        |   |               |                   |                               |              |
| 5700                            | Local and Intermediate Sources                    | \$ 15,263,459 | \$ 10,376,912     | \$ 10,185,364                 | \$ (191,548) |
| 5800                            | State Sources                                     | 286,375       | 272,853           | 272,798                       | (55)         |
| 5900                            | Federal Sources                                   | 41,744,015    | 35,159,734        | 34,075,753                    | (1,083,981)  |
| 5000                            | Total Revenues                                    | 57,293,849    | 45,809,499        | 44,533,915                    | (1,275,584)  |
| EXPENDITURES                    |   |               |                   |                               |              |
| Current:                        |   |               |                   |                               |              |
| 0030                            | Support Services - Student:                       |               |                   |                               |              |
| 0035                            | Child Nutrition Services                          | 54,060,076    | 46,807,183        | 45,794,728                    | 1,012,455    |
|                                 | Total Support Services - Student                  | 54,060,076    | 46,807,183        | 45,794,728                    | 1,012,455    |
| 0050                            | Support Services - Non-Student Based:             |               |                   |                               |              |
| 0051                            | Plant Maintenance and Operations                  | 3,233,773     | 2,561,619         | 2,417,929                     | 143,690      |
| 0052                            | Security and Monitoring Services                  | -             | 300               | -                             | 300          |
|                                 | Total Support Services - Non-Student Based        | -             | 300               | -                             | 300          |
| 6030                            | Total Expenditures                                | 57,293,849    | 49,369,102        | 48,212,657                    | 1,156,445    |
| 1100                            | Excess (Deficiency) of Revenues Over Expenditures | -             | (3,559,603)       | (3,678,742)                   | (119,139)    |
| Other Financing Sources (Uses): |   |               |                   |                               |              |
| 7915                            | Transfers In                                      | -             | 125,283           | 125,283                       | -            |
|                                 | Total Other Financing Sources (Uses)              | -             | 125,283           | 125,283                       | -            |
| 1200                            | Net Change in Fund Balance                        | -             | (3,434,320)       | (3,553,459)                   | (119,139)    |
| 0100                            | FUND BALANCES, September 1, 2019                  | 14,001,729    | 14,001,729        | 14,001,729                    | -            |
| 3000                            | FUND BALANCES, August 31, 2020                    | \$ 14,001,729 | \$ 10,567,409     | \$ 10,448,270                 | \$ (119,139) |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**SCHEDULE OF DELINQUENT TAXES RECEIVABLE**  
August 31, 2020

| Year<br>Ended<br>08/31 | 1                           | 2            |            | 3                                |
|------------------------|-----------------------------|--------------|------------|----------------------------------|
|                        | Maintenance<br>& Operations | Tax Rates    |            | Taxable<br>Assessed<br>Valuation |
|                        |                             | Debt Service | Total      |                                  |
| 2011 & Prior years     | \$ various                  | \$ various   | \$ various | \$ 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    | 56,832,866,028                   |
| 2020                   | 0.97000                     | 0.33550      | 1.30550    | 58,292,211,769                   |

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

| 10                   | 20                               | 31   | 32                          | 40                    | 50                   |
|----------------------|----------------------------------|--|-----------------------------|-----------------------|----------------------|
| Balance<br>08/31/19  | Current<br>Year's<br>Tax Levy ** | Maintenance<br>& Operations<br>Collections | Debt Service<br>Collections | Net<br>Adjustments    | Balance<br>08/30/20  |
| \$ 2,003,048         | \$ -                             | \$ 56,223                                  | \$ 15,175                   | \$ (488,101)          | \$ 1,443,549         |
| 442,878              | -                                | 20,604                                     | 6,647                       | (93)                  | 415,534              |
| 468,211              | -                                | 26,103                                     | 8,421                       | (97)                  | 433,590              |
| 510,065              | -                                | 29,957                                     | 9,665                       | (255)                 | 470,188              |
| 596,045              | -                                | 201,812                                    | 65,105                      | 353,788               | 682,916              |
| 690,863              | -                                | 262,564                                    | 84,703                      | 439,904               | 783,500              |
| 883,490              | -                                | 83,947                                     | 27,082                      | 165,135               | 937,596              |
| 1,544,572            | -                                | (619,613)                                  | (199,884)                   | (1,154,975)           | 1,209,094            |
| 5,546,589            | -                                | (582,057)                                  | (187,769)                   | (4,224,061)           | 2,092,354            |
| -                    | 761,004,825                      | 560,937,083                                | 194,014,877                 | -                     | 6,052,864            |
| <u>\$ 12,685,761</u> | <u>\$ 761,004,825</u>            | <u>\$ 560,416,623</u>                      | <u>\$ 193,844,022</u>       | <u>\$ (4,908,755)</u> | <u>\$ 14,521,185</u> |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**SCHEDULE OF BONDS PAYABLE**

August 31, 2020

| Closing) Date<br>Of Issue   | Description        | Interest<br>Rate | Original<br>Issue<br>Amount | Amounts<br>Outstanding<br>08/31/19 | Issued<br>Current<br>Year | Retired<br>or<br>Converted |
|---|--------------------|------------------|-----------------------------|------------------------------------|---------------------------|----------------------------|
| <b>Unlimited Tax School Building Bonds</b>                                  |                    |                  |                             |                                    |                           |                            |
| 07/31/03  | Series 2003B       | 2.00 - 4.00%     | 47,900,000                  | 21,970,000                         | -                         | 21,970,000                 |
| 07/01/12  | Series 2012        | 2.00 - 5.00%     | 50,000,000                  | 50,000,000                         | -                         | -                          |
| 06/03/13  | Series 2007A       | 2.00 - 5.00%     | 80,490,000                  | 65,910,000                         | -                         | 2,825,000                  |
| 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                  | 31,705,000                         | -                         | 1,625,000                  |
| 07/09/15  | Series 2015        | 0.50 - 5.00%     | 70,315,000                  | 55,615,000                         | -                         | 2,465,000                  |
| 05/18/16  | Series 2016        | 2.00 - 5.00%     | 69,030,000                  | 62,625,000                         | -                         | 2,575,000                  |
| 06/28/17  | Series 2010 (conv) | 2.00 - 5.00%     | 69,450,000                  | 65,145,000                         | -                         | 2,315,000                  |
| 06/01/20  | Series 2017(conv)  | 3.00 - 5.00%     | 100,000,000                 | -                                  | 92,030,000                | -                          |
| <b>Unlimited Tax School Building and Refunding Bonds</b>                    |                    |                  |                             |                                    |                           |                            |
| 07/30/15  | Series 2015        | 2.50 - 5.00%     | 93,420,000                  | 80,050,000                         | -                         | 2,775,000                  |
| 05/23/17  | Series 2017        | 2.50 - 5.00%     | 86,650,000                  | 73,470,000                         | -                         | 6,190,000                  |
| 05/30/19  | Series 2019        | 2.50 - 5.00%     | 106,370,000                 | 106,370,000                        | -                         | 2,815,000                  |
| <b>Unlimited Tax Refunding Bonds</b>  |                    |                  |                             |                                    |                           |                            |
| 12/07/10  | Series 2010        | 2.00 - 4.00%     | 50,685,000                  | 23,510,000                         | -                         | 23,510,000                 |
| 11/01/11  | Series 2011        | 0.50 - 5.00%     | 67,020,000                  | 55,300,000                         | -                         | 55,300,000                 |
| 04/15/12  | Series 2012        | 2.00 - 5.00%     | 95,305,000                  | 82,135,000                         | -                         | 4,815,000                  |
| 11/21/13  | Series 2013        | 2.00 - 5.00%     | 81,175,000                  | 39,705,000                         | -                         | 5,550,000                  |
| 04/03/14  | Series 2014        | 2.00 - 5.00%     | 74,175,000                  | 59,640,000                         | -                         | 1,125,000                  |
| 12/11/14  | Series 2014-A      | 2.00 - 5.00%     | 69,115,000                  | 58,515,000                         | -                         | 5,255,000                  |
| 04/06/16  | Series 2016        | 2.00 - 5.00%     | 85,575,000                  | 72,140,000                         | -                         | 1,840,000                  |
| 10/20/16  | Series 2016A       | 3.00 - 5.00%     | 88,335,000                  | 76,165,000                         | -                         | 5,300,000                  |
| 12/06/17  | Series 2017        | 2.00 - 5.00%     | 49,675,000                  | 43,235,000                         | -                         | 5,940,000                  |
| 05/30/18  | Series 2018        | 3.35 - 5.00%     | 202,315,000                 | 180,810,000                        | -                         | 3,730,000                  |
| 11/20/18  | Series 2018A       | 4.00 - 5.00%     | 57,570,000                  | 57,570,000                         | -                         | 1,770,000                  |
| 08/20/19  | Series 2019A       | 3.00 - 5.00%     | 177,890,000                 | 177,890,000                        | -                         | 22,770,000                 |
| 12/18/19  | Series 2019B       | 2.50 - 5.00%     | 64,705,000                  | -                                  | 64,705,000                | -                          |
| 07/29/20  | Series 2020        | 1.88 - 5.00%     | 64,895,000                  | -                                  | 64,895,000                | -                          |
| <b>Unlimited Tax Qualified School Construction Bonds (Tax Credit Bonds)</b> |                    |                  |                             |                                    |                           |                            |
| 11/12/09  | Series 2009        | 1.505%           | 28,000,000                  | 28,000,000                         | -                         | -                          |
| <b>Variable Rate Unlimited Tax School Building Bonds</b>                    |                    |                  |                             |                                    |                           |                            |
| 06/01/16  | Series 2012 (2016) | 1.75%            | 67,105,000                  | 57,515,000                         | -                         | 3,520,000                  |
| 07/31/14  | Series 2011        | 2.13%            | 78,470,000                  | 69,510,000                         | -                         | 69,510,000                 |
| 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                        | -                         | 100,000,000                |
| 07/11/18  | Series 2018        | 2.75%            | 123,390,000                 | 123,390,000                        | -                         | -                          |
| <b>Variable Rate Unlimited Tax School Building and Refunding Bonds</b>      |                    |                  |                             |                                    |                           |                            |
| 07/30/19  | Series 2019        | 1.60%            | 145,000,000                 | 145,000,000                        | -                         | 990,000                    |
| <b>Totals</b>   |                    |                  | <b>\$ 2,726,635,000</b>     | <b>\$ 2,201,695,000</b>            | <b>\$ 221,630,000</b>     | <b>\$ 356,480,000</b>      |

| Amounts<br>Outstanding<br>08/31/20 | Interest<br>Current<br>Year | Requirements         |               |                      |               | 09/01/22                |
|------------------------------------|-----------------------------|----------------------|---------------|----------------------|---------------|-------------------------|
|                                    |                             | Year Ending 08/31/21 |               | Year Ending 08/31/22 |               | To Maturity<br>Interest |
|                                    |                             | Principal            | Interest      | Principal            | Interest      |                         |
| -                                  | 477,994                     | -                    | -             | -                    | -             | -                       |
| 50,000,000                         | 1,867,275                   | -                    | 1,867,275     | -                    | 1,867,275     | 29,316,638              |
| 63,085,000                         | 2,857,300                   | 2,955,000            | 2,716,050     | 3,085,000            | 2,568,300     | 19,110,350              |
| 65,260,000                         | 3,209,500                   | -                    | 3,209,500     | -                    | 3,209,500     | 54,460,400              |
| 30,080,000                         | 1,501,000                   | 1,690,000            | 1,436,000     | 1,760,000            | 1,368,400     | 9,285,400               |
| 53,150,000                         | 2,298,551                   | 2,585,000            | 2,175,301     | 2,715,000            | 2,046,051     | 14,043,744              |
| 60,050,000                         | 2,408,688                   | 1,365,000            | 2,305,688     | 1,430,000            | 2,237,438     | 30,789,550              |
| 62,830,000                         | 2,688,100                   | 2,430,000            | 2,572,350     | 2,555,000            | 2,499,450     | 22,716,950              |
| 92,030,000                         | 1,450,000                   | -                    | 3,127,750     | -                    | 3,127,750     | 53,896,650              |
| 77,275,000                         | 3,071,788                   | 2,915,000            | 2,933,038     | 3,060,000            | 2,787,288     | 30,954,475              |
| 67,280,000                         | 2,883,756                   | 6,440,000            | 2,636,156     | 5,375,000            | 2,378,556     | 12,244,544              |
| 103,555,000                        | 4,524,920                   | 2,955,000            | 4,384,170     | 3,100,000            | 4,236,420     | 48,457,660              |
| -                                  | 296,700                     | -                    | -             | -                    | -             | -                       |
| -                                  | 837,624                     | -                    | -             | -                    | -             | -                       |
| 77,320,000                         | 3,619,519                   | 5,015,000            | 3,431,569     | 5,200,000            | 3,257,969     | 18,242,319              |
| 34,155,000                         | 1,785,581                   | 4,105,000            | 1,544,206     | 4,310,000            | 1,333,831     | 7,640,003               |
| 58,515,000                         | 2,729,375                   | 1,175,000            | 2,684,375     | 3,765,000            | 2,625,625     | 15,708,725              |
| 53,260,000                         | 2,657,075                   | 7,335,000            | 2,342,325     | 4,965,000            | 2,034,825     | 8,710,450               |
| 70,300,000                         | 2,831,563                   | 1,915,000            | 2,739,563     | 2,025,000            | 2,643,813     | 20,570,925              |
| 70,865,000                         | 2,999,750                   | 5,510,000            | 2,787,750     | 4,205,000            | 2,567,350     | 18,701,175              |
| 37,295,000                         | 1,892,550                   | 6,180,000            | 1,654,950     | 4,610,000            | 1,407,750     | 3,587,650               |
| 177,080,000                        | 7,893,738                   | 3,915,000            | 7,707,238     | 2,475,000            | 7,511,488     | 84,562,223              |
| 55,800,000                         | 2,618,450                   | 1,855,000            | 2,529,950     | 1,950,000            | 2,437,200     | 22,564,150              |
| 155,120,000                        | 7,410,822                   | 7,975,000            | 6,376,700     | 8,405,000            | 5,977,950     | 56,733,150              |
| 64,705,000                         | 1,956,369                   | 4,855,000            | 2,850,325     | 8,145,000            | 2,525,325     | 11,632,150              |
| 64,895,000                         | 1,140,384                   | 2,880,000            | 2,347,275     | 3,055,000            | 2,190,306     | 15,524,113              |
| 28,000,000                         | 421,400                     | -                    | 421,400       | -                    | 421,400       | 1,685,600               |
| 53,995,000                         | 1,006,513                   | 3,695,000            | 944,913       | 3,880,000            | 880,250       | 13,578,600              |
| -                                  | 760,697                     | -                    | -             | -                    | -             | -                       |
| 73,545,000                         | 1,470,900                   | 1,440,000            | 1,470,900     | 1,510,000            | 3,785,513     | 54,800,550              |
| -                                  | -                           | -                    | -             | -                    | -             | -                       |
| 123,390,000                        | 3,393,225                   | -                    | 3,393,225     | -                    | 3,393,225     | 101,686,350             |
| 144,010,000                        | 2,320,000                   | 1,040,000            | 2,304,160     | 1,090,000            | 2,287,520     | 119,655,653             |
| \$ 2,066,845,000                   | \$ 79,281,105               | \$ 82,225,000        | \$ 76,894,100 | \$ 82,670,000        | \$ 75,607,766 | \$ 900,860,145          |

## **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.

**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.

**21<sup>ST</sup> 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.

**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (266)** are funds awarded for the intent and purpose of the CARES Act education funding to prevent, prepare for, and respond to the coronavirus.

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

**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 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.

**IDEA-C EARLY CHILDHOOD INTERVENTION (340)** are funds awarded to carry out programs that provide early intervention services to infants and toddlers with auditory impairments ages 0-2.

**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; **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; **DISTANCE LEARNING MENTORSHIP INITIATIVE** funds are received from the Texas Workforce Commission and are used to build capacity and improve performance of Adult Education and Literacy (AEL) Distance Learning (DL) initiatives 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 21<sup>st</sup> 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, Tesoro, Library Palooza, Raba Library Donation, Tubbs Charitable, Pepsi Co., Charity Ball and others.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMBINING BALANCE SHEET**

**Nonmajor Governmental Funds**

August 31, 2020

| Data<br>Control<br>Codes |                                     | 206<br>Title III, Part B<br>Homeless<br>Children | 211<br>Title I, Part A<br>Improving<br>Basic Program | 220<br>Adult Basic<br>Education<br>Federal | 223<br>TANF<br>Family<br>Assistance |
|--------------------------|-------------------------------------|--|--|--|-------------------------------------|
|                          | <b>ASSETS</b>                       |  |  |  |                                     |
| 1110                     | Cash and Cash Equivalents           | \$ -   | \$ -   | \$ -                                       | \$ -                                |
| 1240                     | Due from Other Governments          | 15,529   | 2,079,098  | 53,390                                     | -                                   |
| 1290                     | Other Receivables                   | -  | -  | -  | -                                   |
| 1300                     | Inventories                         | -  | -  | -  | -                                   |
|                          |                                     | <hr/>  | <hr/>  | <hr/>                                      | <hr/>                               |
| 1000                     | TOTAL ASSETS                        | <u>\$ 15,529</u>                                 | <u>\$ 2,079,098</u>                                  | <u>\$ 53,390</u>                           | <u>\$ -</u>                         |
|                          | <b>LIABILITIES</b>                  |  |  |  |                                     |
| 2110                     | Accounts Payable                    | \$ -   | \$ 92,551  | \$ 570                                     | \$ -                                |
| 2160                     | Accrued Wages Payable               | -  | 603,966  | -  | -                                   |
| 2170                     | Due to Other Funds                  | 15,529   | 1,382,581  | 52,820                                     | -                                   |
| 2300                     | Unearned Revenues                   | -  | -  | -  | -                                   |
|                          |                                     | <hr/>  | <hr/>  | <hr/>                                      | <hr/>                               |
| 2000                     | TOTAL LIABILITIES                   | <u>15,529</u>                                    | <u>2,079,098</u>                                     | <u>53,390</u>                              | <u>-</u>                            |
|                          | <b>FUND BALANCES</b>                |  |  |  |                                     |
| 3400                     | Nonspendable                        | -  | -  | -  | -                                   |
| 3400                     | Restricted                          | -  | -  | -  | -                                   |
| 3500                     | Committed                           | -  | -  | -  | -                                   |
|                          |                                     | <hr/>  | <hr/>  | <hr/>                                      | <hr/>                               |
| 3000                     | TOTAL FUND BALANCES                 | <u>-</u>   | <u>-</u>   | <u>-</u>                                   | <u>-</u>                            |
| 4000                     | TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 15,529</u>                                 | <u>\$ 2,079,098</u>                                  | <u>\$ 53,390</u>                           | <u>\$ -</u>                         |

| 224<br>IDEA<br>Part B<br>Formula | 225<br>IDEA<br>Part B<br>Preschool | 240<br>National<br>Breakfast and<br>Lunch Program | 244<br>Vocational Ed<br>Basic<br>Grant | 255<br>Title II, Part A<br>Training and<br>Recruitment | 263<br>Title III, Part A<br>English Language<br>Acquisition |
|----------------------------------|------------------------------------|---|--|--|---|
| \$ -                             | \$ -                               | \$ 6,781,835                                      | \$ -                                   | \$ -   | \$ -  |
| 2,048,194                        | 28,020                             | 1,146,043   | 14,498                                 | 285,720  | 157,544   |
| -                                | -                                  | 733   | -                                      | -  | -   |
| -                                | -                                  | 4,548,198   | -                                      | -  | -   |
| <u>\$ 2,048,194</u>              | <u>\$ 28,020</u>                   | <u>\$ 12,476,809</u>                              | <u>\$ 14,498</u>                       | <u>\$ 285,720</u>                                      | <u>\$ 157,544</u>   |
| <br>                             |                                    |   |  |  |   |
| \$ -                             | \$ -                               | \$ 174,659  | \$ (613)                               | \$ (165)   | \$ 1,534  |
| 741,174                          | 10,390                             | 829,160   | 1,306                                  | 93,158   | -   |
| 1,307,020                        | 17,630                             | -   | 13,805                                 | 192,727  | 156,010   |
| -                                | -                                  | 1,024,720   | -                                      | -  | -   |
| <u>2,048,194</u>                 | <u>28,020</u>                      | <u>2,028,539</u>                                  | <u>14,498</u>                          | <u>285,720</u>   | <u>157,544</u>  |
| <br>                             |                                    |   |  |  |   |
| -                                | -                                  | 4,548,198   | -                                      | -  | -   |
| -                                | -                                  | 5,900,072   | -                                      | -  | -   |
| -                                | -                                  | -   | -                                      | -  | -   |
| -                                | -                                  | 10,448,270  | -                                      | -  | -   |
| <u>\$ 2,048,194</u>              | <u>\$ 28,020</u>                   | <u>\$ 12,476,809</u>                              | <u>\$ 14,498</u>                       | <u>\$ 285,720</u>                                      | <u>\$ 157,544</u>   |

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMBINING BALANCE SHEET - Continued**

**Nonmajor Governmental Funds**

August 31, 2020

| <u>Data<br/>Control<br/>Codes</u> |                                     | 265<br>21st Century<br>Community<br>Learning | 266<br>Elementary<br>Secondary School<br>Emergency Relief | 272<br>Medicaid<br>Administrative<br>Claim Program | 289<br>Other<br>Federal Special<br>Revenue Funds |
|-----------------------------------|-------------------------------------|--|---|--|--|
|                                   | <b>ASSETS</b>                       |  |   |  |  |
| 1110                              | Cash and Cash Equivalents           | \$ -   | \$ -  | \$ 457,542   | \$ -   |
| 1240                              | Due from Other Governments          | 59,465                                       | -   | -  | 126,614  |
| 1290                              | Other Receivables                   | -  | -   | -  | -  |
| 1300                              | Inventories                         | -  | -   | -  | -  |
|                                   |                                     | <hr/>  | <hr/>   | <hr/>  | <hr/>  |
| 1000                              | TOTAL ASSETS                        | <u>\$ 59,465</u>                             | <u>\$ -</u>   | <u>\$ 457,542</u>                                  | <u>\$ 126,614</u>                                |
|                                   | <b>LIABILITIES</b>                  |  |   |  |  |
| 2110                              | Accounts Payable                    | \$ 26  | \$ -  | \$ -   | \$ 9,128   |
| 2160                              | Accrued Wages Payable               | -  | -   | 30,233   | 4,067  |
| 2170                              | Due to Other Funds                  | 59,439                                       | -   | -  | 113,419  |
| 2300                              | Unearned Revenues                   | -  | -   | -  | -  |
|                                   |                                     | <hr/>  | <hr/>   | <hr/>  | <hr/>  |
| 2000                              | TOTAL LIABILITIES                   | <u>59,465</u>                                | <u>-</u>  | <u>30,233</u>                                      | <u>126,614</u>                                   |
|                                   | <b>FUND BALANCES</b>                |  |   |  |  |
| 3400                              | Nonspendable                        | -  | -   | -  | -  |
| 3400                              | Restricted                          | -  | -   | 427,309  | -  |
| 3500                              | Committed                           | -  | -   | -  | -  |
|                                   |                                     | <hr/>  | <hr/>   | <hr/>  | <hr/>  |
| 3000                              | TOTAL FUND BALANCES                 | <u>-</u>                                     | <u>-</u>  | <u>427,309</u>                                     | <u>-</u>   |
| 4000                              | TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 59,465</u>                             | <u>\$ -</u>   | <u>\$ 457,542</u>                                  | <u>\$ 126,614</u>                                |

| 315<br>SSA - IDEA<br>Part B<br>Discretionary | 340<br>IDEA Part C<br>Early Childhood<br>Intervention | 381<br>Adult Basic<br>Education<br>State | 392<br>Non-Educational<br>Community<br>Based Support | 397<br>Advanced<br>Placement<br>Incentives | 410<br>Instructional<br>Materials<br>Allotment | 429<br>Other State<br>Special Revenue<br>Funds |
|--|---|--|--|--|--|--|
| \$ -   | \$ -  | \$ -                                     | \$ -   | \$ 278,922                                 | \$ 1,040,740                                   | \$ -   |
| 10,184                                       | -   | -  | 8,700  | -  | 93,530   | 8,161  |
| -  | -   | -  | -  | -  | -  | -  |
| -  | -   | -  | -  | -  | -  | -  |
| <u>\$ 10,184</u>                             | <u>\$ -</u>   | <u>\$ -</u>                              | <u>\$ 8,700</u>                                      | <u>\$ 278,922</u>                          | <u>\$ 1,134,270</u>                            | <u>\$ 8,161</u>                                |
| <br>   |   |  |  |  |  |  |
| \$ -   | \$ -  | \$ -                                     | \$ -   | \$ -                                       | \$ 260,779                                     | \$ 4,951                                       |
| 4,549  | -   | -  | -  | -  | -  | -  |
| 5,635  | -   | -  | 8,700  | -  | -  | 3,210  |
| -  | -   | -  | -  | 62,153                                     | 873,491  | -  |
| <u>10,184</u>                                | <u>-</u>  | <u>-</u>                                 | <u>8,700</u>   | <u>62,153</u>                              | <u>1,134,270</u>                               | <u>8,161</u>                                   |
| <br>   |   |  |  |  |  |  |
| -  | -   | -  | -  | -  | -  | -  |
| -  | -   | -  | -  | 216,769                                    | -  | -  |
| -  | -   | -  | -  | -  | -  | -  |
| <u>-</u>                                     | <u>-</u>  | <u>-</u>                                 | <u>-</u>   | <u>216,769</u>                             | <u>-</u>                                       | <u>-</u>                                       |
| <br>   |   |  |  |  |  |  |
| <u>\$ 10,184</u>                             | <u>\$ -</u>   | <u>\$ -</u>                              | <u>\$ 8,700</u>                                      | <u>\$ 278,922</u>                          | <u>\$ 1,134,270</u>                            | <u>\$ 8,161</u>                                |

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMBINING BALANCE SHEET - Continued**

**Nonmajor Governmental Funds**  
August 31, 2020

| Data<br>Control<br>Codes |  | 434<br>SSA<br>Visually<br>Impaired | 435<br>SSA<br>Regional Day<br>School - Deaf | 459<br>SSA - Services to<br>Students With<br>Autism | 461<br>Campus<br>Activity<br>Funds |
|--------------------------|--|------------------------------------|---|---|------------------------------------|
| <b>ASSETS</b>            |  |                                    |   |   |                                    |
| 1110                     | Cash and Cash Equivalents                  | \$ -                               | \$ -  | \$ -  | \$ 6,295,775                       |
| 1240                     | Due from Other Governments                 | -                                  | 17,437                                      | 73,282  | -                                  |
| 1290                     | Other Receivables                          | -                                  | -   | -   | -                                  |
| 1300                     | Inventories                                | -                                  | -   | -   | -                                  |
| 1000                     | <b>TOTAL ASSETS</b>                        | <u>\$ -</u>                        | <u>\$ 17,437</u>                            | <u>\$ 73,282</u>                                    | <u>\$ 6,295,775</u>                |
| <b>LIABILITIES</b>       |  |                                    |   |   |                                    |
| 2110                     | Accounts Payable                           | \$ -                               | \$ -  | \$ 5,112  | \$ -                               |
| 2160                     | Accrued Wages Payable                      | -                                  | 6,445                                       | 8,487   | -                                  |
| 2170                     | Due to Other Funds                         | -                                  | 10,992                                      | 59,683  | -                                  |
| 2300                     | Unearned Revenues                          | -                                  | -   | -   | -                                  |
| 2000                     | <b>TOTAL LIABILITIES</b>                   | <u>-</u>                           | <u>17,437</u>                               | <u>73,282</u>                                       | <u>-</u>                           |
| <b>FUND BALANCES</b>     |  |                                    |   |   |                                    |
| 3400                     | Nonspendable                               | -                                  | -   | -   | -                                  |
| 3400                     | Restricted                                 | -                                  | -   | -   | -                                  |
| 3500                     | Committed                                  | -                                  | -   | -   | 6,295,775                          |
| 3000                     | <b>TOTAL FUND BALANCES</b>                 | <u>-</u>                           | <u>-</u>                                    | <u>-</u>  | <u>6,295,775</u>                   |
| 4000                     | <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <u>\$ -</u>                        | <u>\$ 17,437</u>                            | <u>\$ 73,282</u>                                    | <u>\$ 6,295,775</u>                |

| 482<br>City of<br>San Antonio<br>Pre-K | 485<br>City of San Antonio<br>After School<br>Challenge | 486<br>Northside<br>Education<br>Foundation Grant | 491<br>Growing<br>Tree<br>Day Care | 499<br>Other Local<br>Special<br>Revenue Funds |
|--|---|---|------------------------------------|--|
| \$ -                                   | \$ -  | \$ -  | \$ 233,580                         | \$ 1,278,470                                   |
| 122,097                                | -   | -   | -                                  | -  |
| -                                      | -   | 34,253  | -                                  | -  |
| -                                      | -   | -   | -                                  | -  |
| <u>\$ 122,097</u>                      | <u>\$ -</u>   | <u>\$ 34,253</u>                                  | <u>\$ 233,580</u>                  | <u>\$ 1,278,470</u>                            |
|  |   |   |                                    |  |
| \$ -                                   | \$ -  | \$ 1,466  | \$ -                               | \$ 2,876                                       |
| -                                      | -   | -   | -                                  | -  |
| 122,097                                | -   | 32,787  | -                                  | -  |
| -                                      | -   | -   | 108,131                            | 1,156,644                                      |
| <u>122,097</u>                         | <u>-</u>  | <u>34,253</u>                                     | <u>108,131</u>                     | <u>1,159,520</u>                               |
|  |   |   |                                    |  |
| -                                      | -   | -   | -                                  | -  |
| -                                      | -   | -   | -                                  | -  |
| -                                      | -   | -   | 125,449                            | 118,950  |
| <u>-</u>                               | <u>-</u>  | <u>-</u>  | <u>125,449</u>                     | <u>118,950</u>                                 |
|  |   |   |                                    |  |
| <u>\$ 122,097</u>                      | <u>\$ -</u>   | <u>\$ 34,253</u>                                  | <u>\$ 233,580</u>                  | <u>\$ 1,278,470</u>                            |

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMBINING BALANCE SHEET - Continued**

**Nonmajor Governmental Funds**  
August 31, 2020

| Data<br>Control<br>Codes |                                     | Total<br>Nonmajor<br>Special Revenue Fund<br>August 31,<br>2020 | Total<br>Nonmajor<br>Governmental<br>August 31,<br>2020 |
|--------------------------|-------------------------------------|---|---|
|                          | ASSETS                              |   |   |
| 1110                     | Cash and Cash Equivalents           | \$ 16,366,864   | \$ 16,366,864   |
| 1240                     | Due from Other Governments          | 6,347,506   | 6,347,506   |
| 1290                     | Other Receivables                   | 34,986  | 34,986  |
| 1300                     | Inventories                         | <u>4,548,198</u>  | <u>4,548,198</u>  |
| 1000                     | TOTAL ASSETS                        | <u>\$ 27,297,554</u>  | <u>\$ 27,297,554</u>                                    |
|                          | LIABILITIES                         |   |   |
| 2110                     | Accounts Payable                    | \$ 552,874  | \$ 552,874  |
| 2160                     | Accrued Wages Payable               | 2,332,935   | 2,332,935   |
| 2170                     | Due to Other Funds                  | 3,554,084   | 3,554,084   |
| 2300                     | Unearned Revenues                   | <u>3,225,139</u>  | <u>3,225,139</u>  |
| 2000                     | TOTAL LIABILITIES                   | <u>9,665,032</u>  | <u>9,665,032</u>  |
|                          | FUND BALANCES                       |   |   |
| 3400                     | Nonspendable                        | 4,548,198   | 4,548,198   |
| 3400                     | Restricted                          | 6,544,150   | 6,544,150   |
| 3500                     | Committed                           | <u>6,540,174</u>  | <u>6,540,174</u>  |
| 3000                     | TOTAL FUND BALANCES                 | <u>17,632,522</u>   | <u>17,632,522</u>                                       |
| 4000                     | TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 27,297,554</u>  | <u>\$ 27,297,554</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, 2020

| Data<br>Control<br>Codes   | 206<br>Title III, Part B<br>Homeless<br>Children | 211<br>Title I, Part A<br>Improving<br>Basic Program | 220<br>Adult Basic<br>Education<br>Federal | 223<br>TANF<br>Family<br>Assistance |
|--|--|--|--|-------------------------------------|
| <b>REVENUES:</b>   |  |  |  |                                     |
| 5700 Local & Intermediate Sources  | \$ -   | \$ -   | \$ -                                       | \$ -                                |
| 5800 State Program Revenues  | -  | -  | -  | -                                   |
| 5900 Federal Program Revenues  | 136,918  | 17,746,008   | 620,384                                    | 66,492                              |
| 5020 Total Revenues  | <u>136,918</u>                                   | <u>17,746,008</u>                                    | <u>620,384</u>                             | <u>66,492</u>                       |
| <b>EXPENDITURES:</b>   |  |  |  |                                     |
| 0011 Instruction   | 8,719  | 13,484,429   | 355,112                                    | 66,492                              |
| 0012 Instructional Resources & Media Services  | -  | -  | -  | -                                   |
| 0013 Curriculum & Inst'l Staff Development   | -  | 724,654  | 81,168                                     | -                                   |
| 0010 Total Instruction & Instructional-Related Services                                      | <u>8,719</u>                                     | <u>14,209,083</u>                                    | <u>436,280</u>                             | <u>66,492</u>                       |
| 0021 Instructional Leadership  | -  | 629,442  | 132,359                                    | -                                   |
| 0023 School Leadership   | -  | 4,778  | -  | -                                   |
| 0020 Total Instructional & School Leadership   | <u>-</u>   | <u>634,220</u>                                       | <u>132,359</u>                             | <u>-</u>                            |
| 0031 Guidance, Counseling & Evaluation Services  | -  | 961,949  | 23,970                                     | -                                   |
| 0032 Social Work Services  | 119,696  | 87,544   | -  | -                                   |
| 0033 Health Services   | -  | -  | -  | -                                   |
| 0034 Student (Pupil) Transportation  | -  | -  | -  | -                                   |
| 0035 Child Nutrition Services  | -  | -  | -  | -                                   |
| 0036 Cocurricular/Extracurricular Activities   | -  | -  | -  | -                                   |
| 0030 Total Student Support Services  | <u>119,696</u>                                   | <u>1,049,493</u>                                     | <u>23,970</u>                              | <u>-</u>                            |
| 0051 Plant Maintenance & Operations  | -  | -  | -  | -                                   |
| 0052 Security & Monitoring Services  | -  | -  | -  | -                                   |
| 0053 Data Processing Services  | -  | -  | 27,775                                     | -                                   |
| 0050 Total Support Services Non-Student Based  | <u>-</u>   | <u>-</u>   | <u>27,775</u>                              | <u>-</u>                            |
| 0061 Community Services  | 8,503  | 1,853,212  | -  | -                                   |
| 0081 Facilities Acquisition and Construction   | -  | -  | -  | -                                   |
| 0093 Payments to Member Districts of SSA   | -  | -  | -  | -                                   |
| 6030 Total Expenditures  | <u>136,918</u>                                   | <u>17,746,008</u>                                    | <u>620,384</u>                             | <u>66,492</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<br>Resources Over Expenditures and Other Uses | -  | -  | -  | -                                   |
| 0100 FUND BALANCE, September 1, 2019   | <u>-</u>   | <u>-</u>   | <u>-</u>                                   | <u>-</u>                            |
| 3000 FUND BALANCE, August 31, 2020   | <u>\$ -</u>                                      | <u>\$ -</u>  | <u>\$ -</u>                                | <u>\$ -</u>                         |

| 224<br>IDEA<br>Part B<br>Formula | 225<br>IDEA<br>Part B<br>Preschool | 240<br>National<br>Breakfast and<br>Lunch Program | 244<br>Vocational Ed<br>Basic<br>Grant | 255<br>Title II, Part A<br>Training and<br>Recruitment | 263<br>Title III, Part A<br>English Language<br>Acquisition |
|----------------------------------|------------------------------------|---|--|--|---|
| \$ -                             | \$ -                               | \$ 10,185,364                                     | \$ -                                   | \$ -   | \$ -  |
| -                                | -                                  | 272,798   | -                                      | -  | -   |
| 16,332,130                       | 239,844                            | 34,075,753  | 1,020,851                              | 2,239,626  | 1,018,698   |
| 16,332,130                       | 239,844                            | 44,533,915  | 1,020,851                              | 2,239,626  | 1,018,698   |
| 15,832,278                       | 239,844                            | -   | 955,894                                | 4,713  | 746,443   |
| -                                | -                                  | -   | -                                      | -  | -   |
| 51,394                           | -                                  | -   | 42,353                                 | 2,182,272  | 34,858  |
| 15,883,672                       | 239,844                            | -   | 998,247                                | 2,186,985  | 781,301   |
| 231,970                          | -                                  | -   | -                                      | 16,168   | 47,257  |
| -                                | -                                  | -   | -                                      | 1,500  | -   |
| 231,970                          | -                                  | -   | -                                      | 17,668   | 47,257  |
| 216,488                          | -                                  | -   | -                                      | 13,379   | -   |
| -                                | -                                  | -   | 8,000                                  | -  | -   |
| -                                | -                                  | -   | -                                      | -  | -   |
| -                                | -                                  | -   | -                                      | -  | -   |
| -                                | -                                  | 45,794,728  | -                                      | -  | -   |
| -                                | -                                  | -   | 14,604                                 | -  | -   |
| 216,488                          | -                                  | 45,794,728  | 22,604                                 | 13,379   | -   |
| -                                | -                                  | 2,417,929   | -                                      | -  | -   |
| -                                | -                                  | -   | -                                      | -  | -   |
| -                                | -                                  | -   | -                                      | -  | -   |
| -                                | -                                  | 2,417,929   | -                                      | -  | -   |
| -                                | -                                  | -   | -                                      | 21,594   | 190,140   |
| -                                | -                                  | -   | -                                      | -  | -   |
| -                                | -                                  | -   | -                                      | -  | -   |
| 16,332,130                       | 239,844                            | 48,212,657  | 1,020,851                              | 2,239,626  | 1,018,698   |
| -                                | -                                  | (3,678,742)                                       | -                                      | -  | -   |
| -                                | -                                  | 125,283   | -                                      | -  | -   |
| -                                | -                                  | (3,553,459)                                       | -                                      | -  | -   |
| -                                | -                                  | 14,001,729  | -                                      | -  | -   |
| \$ -                             | \$ -                               | \$ 10,448,270                                     | \$ -                                   | \$ -   | \$ -  |

(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, 2020

| Data<br>Control<br>Codes   | 265<br>21st Century<br>Community<br>Learning | 266<br>Elementary<br>Secondary School<br>Emergency Relief | 272<br>Medicaid<br>Administrative<br>Claim Program | 289<br>Other<br>Federal Special<br>Revenue Funds |
|--|--|---|--|--|
| <b>REVENUES:</b>   |  |   |  |  |
| 5700 Local & Intermediate Sources  | \$ -   | \$ -  | \$ -   | \$ -   |
| 5800 State Program Revenues  | -  | -   | -  | -  |
| 5900 Federal Program Revenues  | <u>1,307,849</u>                             | <u>14,904,894</u>   | <u>680,045</u>                                     | <u>1,033,926</u>                                 |
| 5020 Total Revenues  | <u>1,307,849</u>                             | <u>14,904,894</u>   | <u>680,045</u>                                     | <u>1,033,926</u>                                 |
| <b>EXPENDITURES:</b>   |  |   |  |  |
| 0011 Instruction   | 574,763                                      | 7,002   | 105,029  | 428,688  |
| 0012 Instructional Resources & Media Services  | -  | -   | -  | -  |
| 0013 Curriculum & Inst'l Staff Development   | <u>631,763</u>                               | <u>428</u>  | <u>-</u>   | <u>305,101</u>                                   |
| 0010 Total Instruction & Instructional-Related Services                                      | <u>1,206,526</u>                             | <u>7,430</u>  | <u>105,029</u>                                     | <u>733,789</u>                                   |
| 0021 Instructional Leadership  | 15,659                                       | 78  | 80,534   | 87,735   |
| 0023 School Leadership   | -  | <u>7,880,916</u>  | -  | <u>24,200</u>                                    |
| 0020 Total Instructional & School Leadership   | <u>15,659</u>                                | <u>7,880,994</u>  | <u>80,534</u>                                      | <u>111,935</u>                                   |
| 0031 Guidance, Counseling & Evaluation Services  | 24,000                                       | 5,360,474   | -  | 63,399   |
| 0032 Social Work Services  | -  | 203   | 41,045   | 96,438   |
| 0033 Health Services   | -  | -   | 548,700  | -  |
| 0034 Student (Pupil) Transportation  | -  | -   | -  | -  |
| 0035 Child Nutrition Services  | -  | -   | -  | -  |
| 0036 Cocurricular/Extracurricular Activities   | -  | 31  | -  | -  |
| 0030 Total Student Support Services  | <u>24,000</u>                                | <u>5,360,708</u>  | <u>589,745</u>                                     | <u>159,837</u>                                   |
| 0051 Plant Maintenance & Operations  | -  | 1,655,762   | -  | -  |
| 0052 Security & Monitoring Services  | -  | -   | -  | -  |
| 0053 Data Processing Services  | -  | -   | -  | -  |
| 0050 Total Support Services Non-Student Based  | -  | <u>1,655,762</u>  | -  | -  |
| 0061 Community Services  | 61,664                                       | -   | -  | 28,365   |
| 0081 Facilities Acquisition and Construction   | -  | -   | -  | -  |
| 0093 Payments to Member Districts of SSA   | -  | -   | -  | -  |
| 6030 Total Expenditures  | <u>1,307,849</u>                             | <u>14,904,894</u>   | <u>775,308</u>                                     | <u>1,033,926</u>                                 |
| 1100 Excess (Deficiency) of Revenues Over Expenditures                                       | -  | -   | (95,263)   | -  |
| 7915 Transfers In  | -  | -   | -  | -  |
| 1200 Excess (Deficiency) Of Revenues and Other<br>Resources Over Expenditures and Other Uses | -  | -   | (95,263)   | -  |
| 0100 FUND BALANCE, September 1, 2019   | -  | -   | <u>522,572</u>                                     | -  |
| 3000 FUND BALANCE, August 31, 2020   | <u>\$ -</u>                                  | <u>\$ -</u>   | <u>\$ 427,309</u>                                  | <u>\$ -</u>                                      |



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, 2020

| Data<br>Control<br>Codes   | 434<br>SSA<br>Visually<br>Impaired | 435<br>SSA<br>Regional Day<br>School - Deaf | 459<br>SSA - Services to<br>Students With<br>Autism | 461<br>Campus<br>Activity<br>Funds |
|--|------------------------------------|---|---|------------------------------------|
| <b>REVENUES:</b>   |                                    |   |   |                                    |
| 5700 Local & Intermediate Sources  | \$ -                               | \$ -  | \$ -  | \$ 6,513,100                       |
| 5800 State Program Revenues  | 73,632                             | 124,830                                     | 772,132   | -                                  |
| 5900 Federal Program Revenues  | -                                  | -   | -   | -                                  |
| 5020 Total Revenues  | <u>73,632</u>                      | <u>124,830</u>                              | <u>772,132</u>                                      | <u>6,513,100</u>                   |
| <b>EXPENDITURES:</b>   |                                    |   |   |                                    |
| 0011 Instruction   | 73,632                             | 124,830                                     | 133,076   | 2,253,989                          |
| 0012 Instructional Resources & Media Services  | -                                  | -   | -   | 515,664                            |
| 0013 Curriculum & Inst'l Staff Development   | -                                  | -   | 84,076  | 451                                |
| 0010 Total Instruction & Instructional-Related Services                                      | <u>73,632</u>                      | <u>124,830</u>                              | <u>217,152</u>                                      | <u>2,770,104</u>                   |
| 0021 Instructional Leadership  | -                                  | -   | 40,775  | -                                  |
| 0023 School Leadership   | -                                  | -   | -   | -                                  |
| 0020 Total Instructional & School Leadership   | <u>-</u>                           | <u>-</u>                                    | <u>40,775</u>                                       | <u>-</u>                           |
| 0031 Guidance, Counseling & Evaluation Services  | -                                  | -   | -   | 1,634                              |
| 0032 Social Work Services  | -                                  | -   | -   | -                                  |
| 0033 Health Services   | -                                  | -   | -   | -                                  |
| 0034 Student (Pupil) Transportation  | -                                  | -   | -   | -                                  |
| 0035 Child Nutrition Services  | -                                  | -   | -   | 3,837,967                          |
| 0036 Cocurricular/Extracurricular Activities   | -                                  | -   | -   | -                                  |
| 0030 Total Student Support Services  | <u>-</u>                           | <u>-</u>                                    | <u>-</u>  | <u>3,839,601</u>                   |
| 0051 Plant Maintenance & Operations  | -                                  | -   | -   | 53,076                             |
| 0052 Security & Monitoring Services  | -                                  | -   | -   | -                                  |
| 0053 Data Processing Services  | -                                  | -   | -   | -                                  |
| 0050 Total Support Services Non-Student Based  | <u>-</u>                           | <u>-</u>                                    | <u>-</u>  | <u>53,076</u>                      |
| 0061 Community Services  | -                                  | -   | 480   | -                                  |
| 0081 Facilities Acquisition and Construction   | -                                  | -   | -   | -                                  |
| 0093 Payments to Member Districts of SSA   | -                                  | -   | 513,725   | -                                  |
| 6030 Total Expenditures  | <u>73,632</u>                      | <u>124,830</u>                              | <u>772,132</u>                                      | <u>6,662,781</u>                   |
| 1100 Excess (Deficiency) of Revenues Over Expenditures                                       | -                                  | -   | -   | (149,681)                          |
| 7915 Transfers In  | <u>-</u>                           | <u>-</u>                                    | <u>-</u>  | <u>-</u>                           |
| 1200 Excess (Deficiency) Of Revenues and Other<br>Resources Over Expenditures and Other Uses | -                                  | -   | -   | (149,681)                          |
| 0100 FUND BALANCE, September 1, 2019   | <u>-</u>                           | <u>-</u>                                    | <u>-</u>  | <u>6,445,456</u>                   |
| 3000 FUND BALANCE, August 31, 2020   | <u>\$ -</u>                        | <u>\$ -</u>                                 | <u>\$ -</u>   | <u>\$ 6,295,775</u>                |

| 482<br>City of<br>San Antonio<br>Pre-K | 485<br>City of San Antonio<br>After School<br>Challenge | 486<br>Northside<br>Education<br>Foundation Grant | 491<br>Growing<br>Tree<br>Day Care | 499<br>Other Local<br>Special<br>Revenue Funds |
|--|---|---|------------------------------------|--|
| \$ 758,130                             | \$ 142,027  | \$ 155,523  | \$ 147                             | \$ 330,327                                     |
| -                                      | -   | -   | -                                  | -  |
| -                                      | -   | -   | -                                  | -  |
| <u>758,130</u>                         | <u>142,027</u>  | <u>155,523</u>                                    | <u>147</u>                         | <u>330,327</u>                                 |
| 652,787                                | 109,805   | 144,332   | -                                  | 214,740  |
| -                                      | -   | 724   | -                                  | 14,826   |
| <u>105,343</u>                         | <u>513</u>  | <u>724</u>  | <u>-</u>                           | <u>25,989</u>                                  |
| <u>758,130</u>                         | <u>110,318</u>  | <u>145,780</u>                                    | <u>-</u>                           | <u>255,555</u>                                 |
| -                                      | 31,709  | -   | -                                  | -  |
| -                                      | -   | -   | -                                  | 1,350  |
| <u>-</u>                               | <u>31,709</u>   | <u>-</u>  | <u>-</u>                           | <u>1,350</u>                                   |
| -                                      | -   | 9,693   | -                                  | -  |
| -                                      | -   | -   | 147                                | -  |
| -                                      | -   | -   | -                                  | -  |
| -                                      | -   | -   | -                                  | -  |
| -                                      | -   | 50  | -                                  | 15,700   |
| <u>-</u>                               | <u>-</u>  | <u>9,743</u>                                      | <u>147</u>                         | <u>15,700</u>                                  |
| -                                      | -   | -   | -                                  | 4,426  |
| -                                      | -   | -   | -                                  | -  |
| <u>-</u>                               | <u>-</u>  | <u>-</u>  | <u>-</u>                           | <u>-</u>                                       |
| <u>-</u>                               | <u>-</u>  | <u>-</u>  | <u>-</u>                           | <u>4,426</u>                                   |
| -                                      | -   | -   | -                                  | 38,420   |
| -                                      | -   | -   | -                                  | 13,660   |
| -                                      | -   | -   | -                                  | -  |
| <u>758,130</u>                         | <u>142,027</u>  | <u>155,523</u>                                    | <u>147</u>                         | <u>329,111</u>                                 |
| -                                      | -   | -   | -                                  | 1,216  |
| <u>-</u>                               | <u>-</u>  | <u>-</u>  | <u>-</u>                           | <u>-</u>                                       |
| -                                      | -   | -   | -                                  | 1,216  |
| <u>-</u>                               | <u>-</u>  | <u>-</u>  | <u>125,449</u>                     | <u>117,734</u>                                 |
| \$ -                                   | \$ -  | \$ -  | \$ 125,449                         | \$ 118,950                                     |

(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, 2020

| Data<br>Control<br>Codes   | Total<br>Nonmajor<br>Special Revenue Funds<br>August 31,<br>2020 | Total<br>Nonmajor<br>Governmental<br>August 31,<br>2020 |
|--|--|---|
| <b>REVENUES:</b>   |  |   |
| 5700 Local & Intermediate Sources  | \$ 18,091,982  | \$ 18,091,982   |
| 5800 State Program Revenues  | 13,880,643   | 13,880,643  |
| 5900 Federal Program Revenues  | 91,491,885   | 91,491,885  |
| 5020 Total Revenues  | <u>123,464,510</u>   | <u>123,464,510</u>                                      |
| <b>EXPENDITURES:</b>   |  |   |
| 0011 Instruction   | 49,171,928   | 49,171,928  |
| 0012 Instructional Resources & Media Services  | 538,654  | 538,654   |
| 0013 Curriculum & Inst'l Staff Development   | 4,279,307  | 4,279,307   |
| 0010 Total Instruction & Instructional-Related Services                                      | <u>53,989,889</u>  | <u>53,989,889</u>                                       |
| 0021 Instructional Leadership  | 1,313,686  | 1,313,686   |
| 0023 School Leadership   | 7,912,744  | 7,912,744   |
| 0020 Total Instructional & School Leadership   | <u>9,226,430</u>   | <u>9,226,430</u>  |
| 0031 Guidance, Counseling & Evaluation Services  | 6,675,328  | 6,675,328   |
| 0032 Social Work Services  | 353,073  | 353,073   |
| 0033 Health Services   | 548,700  | 548,700   |
| 0034 Student (Pupil) Transportation  | -  | -   |
| 0035 Child Nutrition Services  | 49,632,695   | 49,632,695  |
| 0036 Cocurricular/Extracurricular Activities   | 30,385   | 30,385  |
| 0030 Total Student Support Services  | <u>57,240,181</u>  | <u>57,240,181</u>                                       |
| 0051 Plant Maintenance & Operations  | 4,131,193  | 4,131,193   |
| 0053 Data Processing Services  | 27,775   | 27,775  |
| 0050 Total Support Services Non-Student Based  | <u>4,158,968</u>   | <u>4,158,968</u>  |
| 0061 Community Services  | 2,244,127  | 2,244,127   |
| 0081 Facilities Acquisition and Construction   | 13,660   | 13,660  |
| 0093 Payments to Member Districts of SSA   | 513,725  | 513,725   |
| 6030 Total Expenditures  | <u>127,386,980</u>   | <u>127,386,980</u>                                      |
| 1100 Excess (Deficiency) of Revenues Over Expenditures                                       | (3,922,470)  | (3,922,470)   |
| 7915 Transfers In  | <u>125,283</u>   | <u>125,283</u>  |
| 1200 Excess (Deficiency) Of Revenues and Other<br>Resources Over Expenditures and Other Uses | (3,797,187)  | (3,797,187)   |
| 0100 FUND BALANCE, September 1, 2019   | <u>21,429,709</u>  | <u>21,429,709</u>                                       |
| 3000 FUND BALANCE, August 31, 2020   | <u>\$ 17,632,522</u>   | <u>\$ 17,632,522</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, 2020

|                         |  | 752<br>Printing<br>Operations | 770<br>Worker's<br>Compensation<br>Insurance | 771<br>Equipment<br>Insurance |
|-------------------------|--|-------------------------------|--|-------------------------------|
| <b>ASSETS</b>           |  |                               |  |                               |
| Current Assets          |  |                               |  |                               |
| 1110                    | Cash and Cash Equivalents                              | \$ 842,230                    | \$ 9,194,043                                 | \$ 256,166                    |
| 1310                    | Inventories, at Cost                                   | <u>39,449</u>                 | <u>-</u>                                     | <u>-</u>                      |
|                         | Total Current Assets                                   | <u>881,679</u>                | <u>9,194,043</u>                             | <u>256,166</u>                |
| Capital Assets          |  |                               |  |                               |
| 1530                    | Furniture & Equipment                                  | 1,584,199                     | -  | -                             |
| 1570                    | Accumulated Depreciation                               | <u>(1,191,476)</u>            | <u>-</u>                                     | <u>-</u>                      |
|                         | Total Capital Assets (net of accumulated depreciation) | <u>392,723</u>                | <u>-</u>                                     | <u>-</u>                      |
| 1000                    | <b>TOTAL ASSETS</b>                                    | <u><u>\$ 1,274,402</u></u>    | <u><u>\$ 9,194,043</u></u>                   | <u><u>\$ 256,166</u></u>      |
| <b>LIABILITIES</b>      |  |                               |  |                               |
| Current Liabilities     |  |                               |  |                               |
| 2110                    | Accounts Payable                                       | \$ 55,025                     | \$ -   | \$ -                          |
| 2160                    | Accrued Wages Payable                                  | 8,423                         | 3,520  | -                             |
| 2170                    | Due to Other Funds                                     | 307,634                       | -  | -                             |
| 2200                    | Accrued Expenses - Claims Payable                      | -                             | 1,035,271                                    | -                             |
| 2180                    | Due to Other Governments                               | <u>-</u>                      | <u>-</u>                                     | <u>-</u>                      |
|                         | Total Current Liabilities                              | 371,082                       | 1,038,791                                    | -                             |
| Non-current Liabilities |  |                               |  |                               |
| 2590                    | Claims Payable - Non-current                           | <u>-</u>                      | <u>1,410,403</u>                             | <u>-</u>                      |
|                         | <b>TOTAL LIABILITIES</b>                               | <u>371,082</u>                | <u>2,449,194</u>                             | <u>-</u>                      |
| <b>NET POSITION</b>     |  |                               |  |                               |
| 3200                    | Net Investment in Capital Assets                       | 392,723                       | -  | -                             |
| 3900                    | Unrestricted   | <u>510,597</u>                | <u>6,744,849</u>                             | <u>256,166</u>                |
| 3000                    | <b>TOTAL NET POSITION</b>                              | <u><u>\$ 903,320</u></u>      | <u><u>\$ 6,744,849</u></u>                   | <u><u>\$ 256,166</u></u>      |

| 772                    | 780                       | Internal                |
|------------------------|---------------------------|-------------------------|
| Armored Car<br>Service | Unemployment<br>Insurance | Service Funds<br>Totals |
| <u>\$ -</u>            | <u>\$ 473,726</u>         | <u>\$ 10,766,165</u>    |
| <u>-</u>               | <u>-</u>                  | <u>39,449</u>           |
| <u>-</u>               | <u>473,726</u>            | <u>10,805,614</u>       |
| <u>138,324</u>         | <u>-</u>                  | <u>1,722,523</u>        |
| <u>(130,264)</u>       | <u>-</u>                  | <u>(1,321,740)</u>      |
| <u>8,060</u>           | <u>-</u>                  | <u>400,783</u>          |
| <u>\$ 8,060</u>        | <u>\$ 473,726</u>         | <u>\$ 11,206,397</u>    |
| <br>                   |                           |                         |
| <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ 55,025</u>        |
| <u>2,779</u>           | <u>-</u>                  | <u>14,722</u>           |
| <u>5,659</u>           | <u>-</u>                  | <u>313,293</u>          |
| <u>-</u>               | <u>-</u>                  | <u>1,035,271</u>        |
| <u>-</u>               | <u>318,258</u>            | <u>318,258</u>          |
| <u>8,438</u>           | <u>318,258</u>            | <u>1,736,569</u>        |
| <u>-</u>               | <u>-</u>                  | <u>1,410,403</u>        |
| <u>8,438</u>           | <u>318,258</u>            | <u>3,146,972</u>        |
| <br>                   |                           |                         |
| <u>8,060</u>           | <u>-</u>                  | <u>400,783</u>          |
| <u>(8,438)</u>         | <u>155,468</u>            | <u>7,658,642</u>        |
| <u>\$ (378)</u>        | <u>\$ 155,468</u>         | <u>\$ 8,059,425</u>     |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

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

**INTERNAL SERVICE FUNDS**  
Year Ended August 31, 2020

|  | 752<br>Printing<br>Operations | 770<br>Worker's<br>Compensation<br>Insurance | 771<br>Equipment<br>Insurance |
|--|-------------------------------|--|-------------------------------|
| <b>OPERATING REVENUES</b>                    |                               |  |                               |
| 5754 Charges for Services                    | \$ 867,496                    | \$ -   | \$ -                          |
| 5749 Premiums                                | <u>-</u>                      | <u>3,728,437</u>                             | <u>41,727</u>                 |
| 5020 Total Operating Revenues                | <u>867,496</u>                | <u>3,728,437</u>                             | <u>41,727</u>                 |
| <b>OPERATING EXPENSES</b>                    |                               |  |                               |
| 6100 Payroll Costs                           | 424,417                       | 158,250                                      | -                             |
| 6200 Purchased and Contracted Services       | 242,128                       | 594,193                                      | 5,658                         |
| 6300 Supplies and Materials                  | 126,429                       | 3,171  | 36,069                        |
| 6429 Claims Expenses                         | -                             | 233,102                                      | -                             |
| 6400 Other Operating Expenses                | -                             | 897,218                                      | -                             |
| 6449 Depreciation                            | <u>155,385</u>                | <u>-</u>                                     | <u>-</u>                      |
| 6030 Total Operating Expenses                | <u>948,359</u>                | <u>1,885,934</u>                             | <u>41,727</u>                 |
| Operating Income (Loss)                      | (80,863)                      | 1,842,503                                    | -                             |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>     |                               |  |                               |
| 7955 Loss on Sale of Assets                  | -                             | -  | -                             |
| 7955 Investment Income                       | <u>9,630</u>                  | <u>111,395</u>                               | <u>2,396</u>                  |
| Income (Loss) Before Non-operating Transfers | <u>(71,233)</u>               | <u>1,953,898</u>                             | <u>2,396</u>                  |
| 1300 Changes in Net Position                 | (71,233)                      | 1,953,898                                    | 2,396                         |
| 0100 TOTAL NET POSITION, September 1, 2019   | <u>974,553</u>                | <u>4,790,951</u>                             | <u>253,770</u>                |
| 3300 TOTAL NET POSITION, August 31, 2020     | <u>\$ 903,320</u>             | <u>\$ 6,744,849</u>                          | <u>\$ 256,166</u>             |

| 772                    | 780                       | Internal                |
|------------------------|---------------------------|-------------------------|
| Armored Car<br>Service | Unemployment<br>Insurance | Service Funds<br>Totals |
| <u>\$ 140,496</u>      | <u>\$ -</u>               | <u>\$ 1,007,992</u>     |
| <u>-</u>               | <u>102,209</u>            | <u>3,872,373</u>        |
| <u>140,496</u>         | <u>102,209</u>            | <u>4,880,365</u>        |
| 216,630                | -                         | 799,297                 |
| -                      | -                         | 841,979                 |
| -                      | -                         | 165,669                 |
| -                      | 385,987                   | 619,089                 |
| -                      | -                         | 897,218                 |
| <u>5,374</u>           | <u>-</u>                  | <u>160,759</u>          |
| <u>222,004</u>         | <u>385,987</u>            | <u>3,484,011</u>        |
| (81,508)               | (283,778)                 | 1,396,354               |
| -                      | -                         | -                       |
| <u>-</u>               | <u>4,506</u>              | <u>127,927</u>          |
| <u>(81,508)</u>        | <u>(279,272)</u>          | <u>1,524,281</u>        |
| (81,508)               | (279,272)                 | 1,524,281               |
| <u>81,130</u>          | <u>434,740</u>            | <u>6,535,144</u>        |
| <u>\$ (378)</u>        | <u>\$ 155,468</u>         | <u>\$ 8,059,425</u>     |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMBINING STATEMENT OF CASH FLOWS**

**INTERNAL SERVICE FUNDS**

Year Ended August 31, 2020

|   | 752<br>Printing<br>Operations | 770<br>Worker's<br>Compensation<br>Insurance | 771<br>Equipment<br>Insurance |
|---|-------------------------------|--|-------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                               |  |                               |
| Cash Received from Interfund Services Provided  | \$ 714,530                    | \$ 3,728,437                                 | \$ 41,727                     |
| Cash Payments to Employees for Services   | (425,996)                     | (159,068)                                    | -                             |
| Cash Payments to Suppliers  | (323,534)                     | (598,675)                                    | (42,447)                      |
| Cash Payments for Insurance Claims  | -                             | (1,181,844)                                  | -                             |
| Cash Payments for Other Operating Expenses  | -                             | (897,218)                                    | -                             |
| Net Cash Provided (Used) by Operating Activities  | <u>(35,000)</u>               | <u>891,632</u>                               | <u>(720)</u>                  |
| <br><b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                               |  |                               |
| Investment Earnings   | <u>9,630</u>                  | <u>111,395</u>                               | <u>2,396</u>                  |
| Net Cash Flows Provided (Used) by Investing Activities  | <u>9,630</u>                  | <u>111,395</u>                               | <u>2,396</u>                  |
| <br>Net Increase (Decrease) In Cash & Cash Equivalents  | (25,370)                      | 1,003,027                                    | 1,676                         |
| <br>CASH AND CASH EQUIVALENTS, September 1, 2019  | <u>867,600</u>                | <u>8,191,016</u>                             | <u>254,490</u>                |
| <br>CASH AND CASH EQUIVALENTS, August 31, 2020  | <u><u>\$ 842,230</u></u>      | <u><u>\$ 9,194,043</u></u>                   | <u><u>\$ 256,166</u></u>      |
| <br>Reconciliation of Operating Income (Loss) to Net Cash<br>Provided (Used) by Operating Activities: |                               |  |                               |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                               |  |                               |
| Operating Income (Loss)   | \$ (80,863)                   | \$ 1,842,503                                 | \$ -                          |
| Adjustments to Reconcile Operating Income to Net Cash<br>Provided (Used) by Operating Activities:     |                               |  |                               |
| Depreciation  | 155,385                       | -  | -                             |
| <br>Effect of Changes in Current Assets and Liabilities:  |                               |  |                               |
| (Increase) Decrease in Inventories  | (790)                         | -  | -                             |
| Increase (Decrease) in Accounts Payable   | 45,813                        | (1,311)                                      | (720)                         |
| Increase (Decrease) in Due to Other Funds   | (152,966)                     | -  | -                             |
| Increase (Decrease) in Due to Other Government Funds  | -                             | -  | -                             |
| Increase (Decrease) in Claims Payable   | -                             | (948,742)                                    | -                             |
| Increase (Decrease) in Accrued Wages  | (1,579)                       | (818)  | -                             |
| Net Cash Provided (Used) by Operating Activities  | <u><u>\$ (35,000)</u></u>     | <u><u>\$ 891,632</u></u>                     | <u><u>\$ (720)</u></u>        |

| 772                    | 780                       | Internal<br>Service Funds<br>Totals |
|------------------------|---------------------------|-------------------------------------|
| Armored Car<br>Service | Unemployment<br>Insurance |                                     |
| \$ 146,155             | \$ 102,209                | \$ 4,733,058                        |
| (217,510)              | -                         | (802,574)                           |
| -                      | -                         | (964,656)                           |
| -                      | (67,729)                  | (1,249,573)                         |
| -                      | -                         | (897,218)                           |
| <u>(71,355)</u>        | <u>34,480</u>             | <u>819,037</u>                      |
| -                      | 4,506                     | 127,927                             |
| <u>-</u>               | <u>4,506</u>              | <u>127,927</u>                      |
| (71,355)               | 38,986                    | 946,964                             |
| <u>71,355</u>          | <u>434,740</u>            | <u>9,819,201</u>                    |
| <u>\$ -</u>            | <u>\$ 473,726</u>         | <u>\$ 10,766,165</u>                |
| \$ (81,508)            | \$ (283,778)              | \$ 1,396,354                        |
| 5,374                  | -                         | 160,759                             |
| -                      | -                         | (790)                               |
| -                      | -                         | 43,782                              |
| 5,659                  | -                         | (147,307)                           |
| -                      | 318,258                   | 318,258                             |
| -                      | -                         | (948,742)                           |
| (880)                  | -                         | (3,277)                             |
| <u>(71,355)</u>        | <u>34,480</u>             | <u>819,037</u>                      |

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## **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, 2020

|   | Balance<br>September 1,<br>2019 | Additions           | Deductions          | Balance<br>August 31,<br>2020 |
|---|---------------------------------|---------------------|---------------------|-------------------------------|
| <b><u>TEXTBOOK WAIVERS AND REFUNDS</u></b>      |                                 |                     |                     |                               |
| ASSETS  |                                 |                     |                     |                               |
| Cash  | \$ 230,092                      | \$ 115,769          | \$ 41,792           | \$ 304,069                    |
| Due from Others                                 | 17,119                          | -                   | -                   | 17,119                        |
| <b>TOTAL ASSETS</b>                             | <b>\$ 247,211</b>               | <b>\$ 115,769</b>   | <b>\$ 41,792</b>    | <b>\$ 321,188</b>             |
| LIABILITIES                                     |                                 |                     |                     |                               |
| Due to Other Governments                        | \$ 247,211                      | \$ 396,502          | \$ 322,525          | \$ 321,188                    |
| <b>TOTAL LIABILITIES</b>                        | <b>\$ 247,211</b>               | <b>\$ 396,502</b>   | <b>\$ 322,525</b>   | <b>\$ 321,188</b>             |
| <b><u>STUDENT ACTIVITIES</u></b>                |                                 |                     |                     |                               |
| ASSETS  |                                 |                     |                     |                               |
| Cash  | \$ 3,452,888                    | \$ 7,980,367        | \$ 7,949,362        | \$ 3,483,893                  |
| <b>TOTAL ASSETS</b>                             | <b>\$ 3,452,888</b>             | <b>\$ 7,980,367</b> | <b>\$ 7,949,362</b> | <b>\$ 3,483,893</b>           |
| LIABILITIES                                     |                                 |                     |                     |                               |
| Due to Student Groups                           | \$ 3,452,888                    | \$ 4,757,746        | \$ 4,726,741        | \$ 3,483,893                  |
| <b>TOTAL LIABILITIES</b>                        | <b>\$ 3,452,888</b>             | <b>\$ 4,757,746</b> | <b>\$ 4,726,741</b> | <b>\$ 3,483,893</b>           |
| <b><u>UNIVERSITY INTERSCHOLASTIC LEAGUE</u></b> |                                 |                     |                     |                               |
| ASSETS  |                                 |                     |                     |                               |
| Cash  | \$ 161,161                      | \$ 1,236            | \$ 7,774            | \$ 154,623                    |
| <b>TOTAL ASSETS</b>                             | <b>\$ 161,161</b>               | <b>\$ 1,236</b>     | <b>\$ 7,774</b>     | <b>\$ 154,623</b>             |
| LIABILITIES                                     |                                 |                     |                     |                               |
| Due to Other Governments                        | \$ 161,161                      | \$ 5,302            | \$ 11,840           | \$ 154,623                    |
| <b>TOTAL LIABILITIES</b>                        | <b>\$ 161,161</b>               | <b>\$ 5,302</b>     | <b>\$ 11,840</b>    | <b>\$ 154,623</b>             |

(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, 2020

|   | Balance<br>September 1,<br>2019 | Additions                  | Deductions                 | Balance<br>August 31,<br>2020 |
|---|---------------------------------|----------------------------|----------------------------|-------------------------------|
| <b><u>NORTHSIDE BOOSTER ASSOCIATION</u></b> |                                 |                            |                            |                               |
| ASSETS                                      |                                 |                            |                            |                               |
| Cash  | \$ 205,165                      | \$ 1,401,220               | \$ 1,333,256               | \$ 273,129                    |
| <b>TOTAL ASSETS</b>                         | <b><u>\$ 205,165</u></b>        | <b><u>\$ 1,401,220</u></b> | <b><u>\$ 1,333,256</u></b> | <b><u>\$ 273,129</u></b>      |
| LIABILITIES                                 |                                 |                            |                            |                               |
| Due to Others                               | \$ 205,165                      | \$ 1,155,109               | \$ 1,087,145               | \$ 273,129                    |
| <b>TOTAL LIABILITIES</b>                    | <b><u>\$ 205,165</u></b>        | <b><u>\$ 1,155,109</u></b> | <b><u>\$ 1,087,145</u></b> | <b><u>\$ 273,129</u></b>      |
| <br><b><u>TOTALS - ALL AGENCY FUNDS</u></b> |                                 |                            |                            |                               |
| ASSETS                                      |                                 |                            |                            |                               |
| Cash  | \$ 4,049,306                    | \$ 9,498,592               | \$ 9,332,184               | \$ 4,215,714                  |
| Due from Others                             | 17,119                          | -                          | -                          | 17,119                        |
| <b>TOTAL ASSETS</b>                         | <b><u>\$ 4,066,425</u></b>      | <b><u>\$ 9,498,592</u></b> | <b><u>\$ 9,332,184</u></b> | <b><u>\$ 4,232,833</u></b>    |
| LIABILITIES                                 |                                 |                            |                            |                               |
| Due to Other Governments                    | \$ 408,372                      | \$ 401,804                 | \$ 334,365                 | \$ 475,811                    |
| Due to Other Groups                         | 205,165                         | 1,155,109                  | 1,087,145                  | 273,129                       |
| Due to Student Groups                       | 3,452,888                       | 4,757,746                  | 4,726,741                  | 3,483,893                     |
| <b>TOTAL LIABILITIES</b>                    | <b><u>\$ 4,066,425</u></b>      | <b><u>\$ 6,314,659</u></b> | <b><u>\$ 6,148,251</u></b> | <b><u>\$ 4,232,833</u></b>    |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMBINING SCHEDULE OF CHANGES IN CASH**

**STUDENT ACTIVITIES**

Year Ended August 31, 2020

|                        |                                     | Cash Balance<br>September 1,<br>2019 | Increase         | Decrease         | Net<br>Increase<br>(Decrease) | Cash Balance<br>August 31,<br>2020 |
|------------------------|-------------------------------------|--------------------------------------|------------------|------------------|-------------------------------|------------------------------------|
| <b>HIGH SCHOOLS:</b>   |                                     |                                      |                  |                  |                               |                                    |
| 001                    | Oliver Wendell Holmes               | \$ 70,080                            | \$ 141,771       | \$ 147,973       | \$ (6,202)                    | \$ 63,878                          |
| 002                    | John Jay                            | 106,765                              | 110,827          | 115,934          | (5,107)                       | 101,658                            |
| 003                    | John Marshall                       | 121,910                              | 259,157          | 265,544          | (6,387)                       | 115,523                            |
| 005                    | Tom C. Clark                        | 180,101                              | 352,618          | 333,067          | 19,551                        | 199,652                            |
| 006                    | Health Careers                      | 246,305                              | 180,742          | 179,998          | 745                           | 247,050                            |
| 007                    | William Howard Taft                 | 68,640                               | 157,931          | 146,181          | 11,750                        | 80,390                             |
| 011                    | I. L. Chavez Excel Academy          | 7,245                                | 1,579            | 5,123            | (3,543)                       | 3,702                              |
| 012                    | Business Careers                    | 7,022                                | 8,498            | 9,250            | (751)                         | 6,271                              |
| 013                    | NS Vocational Training              | 32,389                               | 22,406           | 27,568           | (5,162)                       | 27,227                             |
| 014                    | Communication Arts                  | 26,881                               | 25,220           | 21,721           | 3,498                         | 30,379                             |
| 016                    | Sandra Day O'Connor                 | 337,583                              | 498,630          | 469,706          | 28,923                        | 366,506                            |
| 017                    | Jay Science and Engineering Academy | -                                    | 63,102           | 63,101           | 1                             | 1                                  |
| 019                    | Earl Warren                         | 90,318                               | 255,177          | 251,201          | 3,976                         | 94,294                             |
| 022                    | John P. Stevens                     | 138,836                              | 304,387          | 261,631          | 42,756                        | 181,592                            |
| 023                    | Louis D. Brandeis                   | 160,463                              | 299,030          | 308,819          | (9,789)                       | 150,674                            |
| 024                    | William J. Brennan                  | 159,253                              | 211,131          | 188,669          | 22,462                        | 181,715                            |
| 025                    | John M. Harlan                      | 84,567                               | 242,660          | 189,448          | 53,212                        | 137,779                            |
| 030                    | Construction Careers                | 146,779                              | 28,435           | 125,373          | (96,937)                      | 49,842                             |
| 033                    | Marshall Law and Medical            | -                                    | 48               | 48               | -                             | -                                  |
|                        | Total High Schools                  | <u>1,985,137</u>                     | <u>3,163,350</u> | <u>3,110,355</u> | <u>52,995</u>                 | <u>2,038,132</u>                   |
| <b>MIDDLE SCHOOLS:</b> |                                     |                                      |                  |                  |                               |                                    |
| 004                    | John C. Holmgreen Center            | 4,959                                | 2,832            | 2,936            | (104)                         | 4,855                              |
| 041                    | Pat Neff                            | 14,641                               | 29,875           | 24,982           | 4,893                         | 19,534                             |
| 042                    | Sam Rayburn                         | 10,416                               | 17,759           | 12,810           | 4,949                         | 15,365                             |
| 043                    | Sul Ross                            | 28,855                               | 22,532           | 23,447           | (914)                         | 27,941                             |
| 044                    | Anson Jones                         | 9,428                                | 11,550           | 9,755            | 1,795                         | 11,223                             |
| 045                    | William Hobby                       | 12,852                               | 35,645           | 34,076           | 1,569                         | 14,421                             |
| 046                    | E. M. Pease                         | 14,684                               | 25,477           | 22,434           | 3,042                         | 17,726                             |
| 047                    | Coke Stevenson                      | 17,049                               | 57,491           | 51,755           | 5,736                         | 22,785                             |
| 048                    | Earl Rudder                         | 10,909                               | 16,947           | 18,351           | (1,403)                       | 9,506                              |
| 049                    | H. B. Zachry                        | 12,208                               | 34,635           | 32,921           | 1,714                         | 13,922                             |
| 050                    | Katherine Stinson                   | 42,115                               | 46,443           | 42,776           | 3,667                         | 45,782                             |
| 051                    | Jack C. Jordan                      | 23,438                               | 21,301           | 16,823           | 4,478                         | 27,916                             |
| 052                    | John B. Connally                    | 18,577                               | 25,640           | 22,136           | 3,503                         | 22,080                             |
| 053                    | Ed Rawlinson                        | 36,602                               | 27,278           | 36,304           | (9,026)                       | 27,576                             |
| 054                    | Gregory Luna                        | 49,821                               | 75,166           | 70,119           | 5,047                         | 54,868                             |
| 055                    | Wallace B. Jefferson                | 31,986                               | 36,456           | 48,613           | (12,158)                      | 19,828                             |
| 056                    | Robert L. Vale                      | 29,480                               | 63,101           | 53,405           | 9,696                         | 39,176                             |
| 057                    | Dr. Hector P. Garcia                | 24,513                               | 70,515           | 61,246           | 9,269                         | 33,782                             |
| 058                    | Dolph Briscoe                       | 37,952                               | 32,315           | 37,774           | (5,459)                       | 32,493                             |
| 059                    | Dr. John M. Folks                   | 18,883                               | 48,533           | 32,513           | 16,020                        | 34,903                             |
| 060                    | Dr. Joe J. Bernal                   | 12,314                               | 13,940           | 7,028            | 6,912                         | 19,226                             |
| 074                    | Jones Stem                          | -                                    | 1,400            | 1,400            | -                             | -                                  |
|                        | Total Middle Schools                | <u>461,682</u>                       | <u>716,831</u>   | <u>663,603</u>   | <u>53,228</u>                 | <u>514,910</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, 2020

|                     |                     | Cash Balance<br>September 1,<br>2019 | Increase | Decrease | Net<br>Increase<br>(Decrease) | Cash Balance<br>August 31,<br>2020 |
|---------------------|---------------------|--------------------------------------|----------|----------|-------------------------------|------------------------------------|
| ELEMENTARY SCHOOLS: |                     |                                      |          |          |                               |                                    |
| 101                 | R. R. Cable         | \$ 2,225                             | \$ 4,658 | \$ 5,670 | \$ (1,013)                    | \$ 1,212                           |
| 102                 | John Glenn          | 3,502                                | 10,792   | 8,760    | 2,033                         | 5,535                              |
| 103                 | Glenoaks            | 8,304                                | 6,548    | 8,378    | (1,830)                       | 6,474                              |
| 104                 | Helotes             | 13,422                               | 13,117   | 10,186   | 2,931                         | 16,353                             |
| 105                 | Mary Hull           | 1,347                                | 5,394    | 4,853    | 541                           | 1,888                              |
| 106                 | Jerry D. Allen      | 3,669                                | 9,325    | 8,490    | 835                           | 4,504                              |
| 107                 | Mary Lou Fisher     | 3,040                                | 12,499   | 11,798   | 701                           | 3,741                              |
| 108                 | Leon Valley         | 2,962                                | 4,477    | 3,360    | 1,117                         | 4,079                              |
| 109                 | Locke Hill          | 10,343                               | 19,980   | 17,262   | 2,717                         | 13,060                             |
| 111                 | Colby Glass         | 3,667                                | 4,220    | 3,470    | 750                           | 4,417                              |
| 112                 | Lawrence Powell     | 5,986                                | 10,306   | 13,603   | (3,296)                       | 2,690                              |
| 113                 | Valley Hi           | 5,478                                | 3,286    | 1,961    | 1,325                         | 6,803                              |
| 114                 | Westwood Terrace    | 4,484                                | 5,509    | 2,916    | 2,593                         | 7,077                              |
| 115                 | Colonies North      | 17,714                               | 5,298    | 5,065    | 233                           | 17,947                             |
| 116                 | Eduardo Villarreal  | 2,998                                | 4,151    | 4,234    | (83)                          | 2,915                              |
| 117                 | Meadow Village      | 11,103                               | 1,242    | 1,609    | (367)                         | 10,736                             |
| 118                 | Oak Hills Terrace   | 9,004                                | 6,108    | 6,940    | (832)                         | 8,172                              |
| 119                 | Shirley Howsman     | 1,570                                | 9,005    | 6,585    | 2,420                         | 3,990                              |
| 122                 | J. B. Passmore      | 5,947                                | 3,636    | 2,931    | 705                           | 6,652                              |
| 123                 | Adams Hill          | 4,911                                | 5,016    | 5,222    | (206)                         | 4,705                              |
| 124                 | Gregorio Esparza    | 4,119                                | 5,119    | 4,051    | 1,068                         | 5,187                              |
| 125                 | Murray Boone        | 9,628                                | 9,827    | 11,316   | (1,489)                       | 8,139                              |
| 128                 | Carlos Coon         | 11,704                               | 3,136    | 2,245    | 891                           | 12,595                             |
| 130                 | Dr. Winn Murnin     | 9,055                                | 16,826   | 12,456   | 4,370                         | 13,425                             |
| 131                 | Dolores Linton      | 12,373                               | 9,598    | 8,073    | 1,524                         | 13,897                             |
| 132                 | Timberwilde         | 8,186                                | 11,710   | 11,919   | (210)                         | 7,976                              |
| 134                 | Braun Station       | 10,134                               | 6,619    | 5,231    | 1,388                         | 11,522                             |
| 135                 | Ed Cody             | 1,496                                | 7,035    | 5,004    | 2,031                         | 3,527                              |
| 136                 | Northwest Crossing  | 17,415                               | 12,253   | 11,183   | 1,070                         | 18,485                             |
| 138                 | L. M. Knowlton      | 12,816                               | 19,577   | 16,012   | 3,565                         | 16,381                             |
| 141                 | Nora Forester       | 19,167                               | 23,793   | 22,033   | 1,760                         | 20,927                             |
| 143                 | F. R. Scobee        | 3,339                                | 4,968    | 4,526    | 442                           | 3,781                              |
| 144                 | Clarence Galm       | 12,064                               | 8,894    | 10,235   | (1,341)                       | 10,723                             |
| 145                 | Jimmy L. Elrod      | 6,753                                | 5,362    | 3,911    | 1,451                         | 8,204                              |
| 148                 | Carl Wanke          | 4,941                                | 12,032   | 6,062    | 5,969                         | 10,910                             |
| 149                 | William B. Thornton | 9,726                                | 11,164   | 10,400   | 764                           | 10,490                             |
| 150                 | Henry T. Brauchle   | 8,041                                | 6,202    | 6,423    | (222)                         | 7,819                              |
| 151                 | Raul B. Fernandez   | 8,500                                | 13,391   | 7,702    | 5,690                         | 14,190                             |
| 152                 | Leon Springs        | 14,932                               | 6,905    | 9,386    | (2,481)                       | 12,451                             |
| 156                 | Christian Evers     | 17,869                               | 14,856   | 10,766   | 4,091                         | 21,960                             |
| 157                 | Monroe May          | 10,587                               | 11,567   | 8,083    | 3,484                         | 14,071                             |
| 158                 | Robert F. McDermott | 13,902                               | 11,916   | 8,424    | 3,492                         | 17,394                             |
| 160                 | Virginia Myers      | 1,425                                | 2,647    | 2,677    | (30)                          | 1,395                              |

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**COMBINING SCHEDULE OF CHANGES IN CASH - Continued**

STUDENT ACTIVITIES  
Year Ended August 31, 2020

|                            |                                       | Cash Balance<br>September 1,<br>2019 | Increase            | Decrease            | Net<br>Increase<br>(Decrease) | Cash Balance<br>August 31,<br>2020 |
|----------------------------|---------------------------------------|--------------------------------------|---------------------|---------------------|-------------------------------|------------------------------------|
| <b>ELEMENTARY SCHOOLS:</b> |                                       |                                      |                     |                     |                               |                                    |
| 161                        | Henry Steubing                        | \$ 23,422                            | \$ 19,265           | \$ 16,671           | \$ 2,594                      | \$ 26,016                          |
| 162                        | Mary Burns Michael                    | 2,858                                | 52,559              | 46,722              | 5,837                         | 8,695                              |
| 165                        | James Carson                          | 8,432                                | 6,872               | 7,355               | (483)                         | 7,949                              |
| 166                        | W. Z. Burke                           | 8,734                                | 3,354               | 3,158               | 196                           | 8,930                              |
| 167                        | Dr. Carl & Bunny Jean Raba            | 16,825                               | 18,442              | 21,558              | (3,115)                       | 13,710                             |
| 168                        | Bob Lewis                             | 10,030                               | 15,795              | 11,036              | 4,760                         | 14,790                             |
| 169                        | Frances Rhodes                        | 6,954                                | 4,847               | 2,905               | 1,942                         | 8,896                              |
| 170                        | Anna Mae Nichols                      | 2,948                                | 10,780              | 10,015              | 765                           | 3,713                              |
| 171                        | Rita Kay Driggers                     | 10,161                               | 12,657              | 9,204               | 3,453                         | 13,614                             |
| 177                        | Peggy Carnahan                        | 12,324                               | 16,201              | 11,139              | 5,062                         | 17,386                             |
| 178                        | Julia Newton Aue                      | 6,277                                | 12,640              | 9,675               | 2,965                         | 9,242                              |
| 179                        | Evelyn Scarborough                    | 3,795                                | 4,680               | 4,581               | 99                            | 3,894                              |
| 180                        | Bob Beard                             | 71,961                               | 39,586              | 58,626              | (19,040)                      | 52,921                             |
| 181                        | Patricia J. Blattman                  | 8,900                                | 21,737              | 18,831              | 2,906                         | 11,806                             |
| 182                        | Paul W. Ott                           | 8,134                                | 12,828              | 11,073              | 1,755                         | 9,889                              |
| 183                        | Dr. Joe Ward                          | 6,737                                | 6,383               | 4,792               | 1,592                         | 8,329                              |
| 184                        | Thomas L. Hatchett                    | 3,227                                | 14,980              | 13,770              | 1,210                         | 4,437                              |
| 185                        | Dr. Martha Mead                       | 5,728                                | 5,637               | 2,585               | 3,052                         | 8,780                              |
| 186                        | Dean H. Krueger                       | 2,410                                | 13,418              | 10,663              | 2,755                         | 5,165                              |
| 187                        | Ralph Langley                         | 11,868                               | 7,436               | 9,073               | (1,636)                       | 10,232                             |
| 188                        | John Hoffman                          | 16,959                               | 14,767              | 13,949              | 818                           | 17,777                             |
| 189                        | Jim G. Martin                         | 4,692                                | 7,535               | 4,472               | 3,062                         | 7,754                              |
| 191                        | Charles L. Kuentz Jr.                 | 3,462                                | 10,810              | 8,854               | 1,956                         | 5,418                              |
| 192                        | Bobbie Behlau                         | 14,285                               | 16,215              | 18,626              | (2,411)                       | 11,874                             |
| 193                        | Kay Franklin                          | 11,341                               | 24,141              | 21,412              | 2,728                         | 14,069                             |
| 195                        | Andy Mireles                          | 30,308                               | 25,343              | 15,939              | 9,404                         | 39,712                             |
| 198                        | Dr. Pat Henderson                     | 10,927                               | 12,586              | 8,142               | 4,445                         | 15,372                             |
| 223                        | Nathan Kallison                       | 4,513                                | 22,104              | 11,861              | 10,243                        | 14,756                             |
| 224                        | Dr. Linda Mora                        | 2,796                                | 12,423              | 6,958               | 5,465                         | 8,261                              |
| 225                        | Edmund Lieck                          | 6,036                                | 6,284               | 8,175               | (1,892)                       | 4,144                              |
| 226                        | Randall H. Fields                     | 2,304                                | 15,428              | 13,707              | 1,721                         | 4,025                              |
| 227                        | Herbert G. Boldt                      | 2,520                                | 7,936               | 6,341               | 1,594                         | 4,114                              |
| 228                        | Bennie L. Cole                        | 1,250                                | 7,847               | 5,521               | 2,326                         | 3,576                              |
| 230                        | Dr. Sara B. McAndrew                  | 4,821                                | 4,859               | 3,137               | 1,722                         | 6,543                              |
| 234                        | Bonnie Ellison                        | 1,561                                | 4,274               | 3,535               | 740                           | 2,301                              |
| 236                        | Los Reyes                             | 1,455                                | 4,690               | 4,126               | 564                           | 2,019                              |
|                            | <b>Total Elementary Schools</b>       | <u>700,803</u>                       | <u>877,304</u>      | <u>769,597</u>      | <u>107,707</u>                | <u>808,510</u>                     |
|                            | <b>Other Student Activities</b>       |                                      |                     |                     |                               |                                    |
|                            | Amounts Payable to Others             | 305,266                              | 262                 | 183,186             | (182,924)                     | 122,342                            |
|                            | <b>Total Other Student Activities</b> | <u>305,266</u>                       | <u>262</u>          | <u>183,186</u>      | <u>(182,924)</u>              | <u>122,342</u>                     |
|                            | <b>GRAND TOTAL</b>                    | <u>\$ 3,452,888</u>                  | <u>\$ 4,757,746</u> | <u>\$ 4,726,741</u> | <u>\$ 31,005</u>              | <u>\$ 3,483,893</u>                |

**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, 2020

Capital Assets

|                            |                                |
|----------------------------|--------------------------------|
| Land and Site Improvements | \$ 109,216,015                 |
| Buildings and Improvements | 2,935,294,357                  |
| Construction in Progress   | 283,136,780                    |
| Equipment and Other        | 134,927,483                    |
| Portable Buildings         | <u>9,086,817</u>               |
|                            | <u><u>\$ 3,471,661,452</u></u> |

Investment in Capital Assets by Source

|                        |                                |
|------------------------|--------------------------------|
| Capital Projects Funds | \$ 3,304,391,054               |
| General Fund           | 142,550,303                    |
| Special Revenue Funds  | <u>24,720,095</u>              |
|                        | <u><u>\$ 3,471,661,452</u></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, 2020

|                            | Balance<br>September 1,<br>2019 | Additions             | Deletions<br>and<br>Transfers | Balance<br>August 31,<br>2020 |
|----------------------------|---------------------------------|-----------------------|-------------------------------|-------------------------------|
| Capital Assets             |                                 |                       |                               |                               |
| Land and Site Improvements | \$ 109,213,715                  | \$ 2,300              | \$ -                          | \$ 109,216,015                |
| Buildings and Improvements | 2,831,466,880                   | 103,827,477           | -                             | 2,935,294,357                 |
| Construction in Progress   | 176,966,762                     | 181,595,928           | 75,425,910                    | 283,136,780                   |
| Equipment and Other        | 133,494,218                     | 3,168,774             | 1,735,509                     | 134,927,483                   |
| Portable Buildings         | 9,086,817                       | -                     | -                             | 9,086,817                     |
|                            | <u>\$ 3,260,228,392</u>         | <u>\$ 288,594,479</u> | <u>\$ 77,161,419</u>          | <u>\$ 3,471,661,452</u>       |

Investment in Capital Assets by Source

|                        |                         |                       |                      |                         |
|------------------------|-------------------------|-----------------------|----------------------|-------------------------|
| Capital Projects Funds | \$ 3,099,163,239        | \$ 278,172,016        | \$ 72,944,201        | \$ 3,304,391,054        |
| General Fund           | 136,495,673             | 9,550,142             | 3,495,512            | 142,550,303             |
| Special Revenue Funds  | <u>24,569,480</u>       | <u>872,321</u>        | <u>721,706</u>       | <u>24,720,095</u>       |
|                        | <u>\$ 3,260,228,392</u> | <u>\$ 288,594,479</u> | <u>\$ 77,161,419</u> | <u>\$ 3,471,661,452</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, 2020

| Function                 | Land                      | Buildings                   | Construction<br>in Progress |
|--------------------------|---------------------------|-----------------------------|-----------------------------|
| High Schools             | \$ 17,871,052             | \$ 776,694,083              | \$ 148,121,628              |
| Middle Schools           | 16,231,869                | 588,938,077                 | 77,920,144                  |
| Elementary Schools       | 39,934,823                | 1,209,753,246               | 46,278,447                  |
| Special Schools          | 625,103                   | 27,137,816                  | 1,080,389                   |
| Administration           | 216,571                   | 27,491,083                  | 99,987                      |
| Other Facilities         | 28,454,241                | 194,035,691                 | 7,440,098                   |
| Athletic Complex         | 5,882,356                 | 111,244,361                 | 2,196,087                   |
| Automotive Equipment     | -                         | -                           | -                           |
| <br>TOTAL CAPITAL ASSETS | <br><u>\$ 109,216,015</u> | <br><u>\$ 2,935,294,357</u> | <br><u>\$ 283,136,780</u>   |

| Equipment<br>and<br>Other | Portable<br>Buildings | Total                   |
|---------------------------|-----------------------|-------------------------|
| \$ 7,864,614              | \$ 2,262,388          | \$ 952,813,765          |
| 4,294,321                 | 1,074,906             | 688,459,317             |
| 9,380,154                 | 4,453,457             | 1,309,800,127           |
| 557,441                   | 646,811               | 30,047,560              |
| 5,237,794                 | 36,986                | 33,082,421              |
| 10,820,469                | 553,391               | 241,303,890             |
| 1,776,718                 | 58,878                | 121,158,400             |
| 94,995,972                | -                     | 94,995,972              |
| <u>\$ 134,927,483</u>     | <u>\$ 9,086,817</u>   | <u>\$ 3,471,661,452</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, 2020

| Function and Activity      | Capital Assets       |                        |                    |
|----------------------------|----------------------|------------------------|--------------------|
|                            | September 1,<br>2019 | Increase<br>(Decrease) | August 31,<br>2020 |
| <b>Senior High Schools</b> |                      |                        |                    |
| Land                       | \$ 17,871,052        | \$ -                   | \$ 17,871,052      |
| Buildings                  | 763,908,720          | 12,785,363             | 776,694,083        |
| Construction in Progress   | 71,558,120           | 76,563,508             | 148,121,628        |
| Equipment and Other        | 7,773,118            | 91,496                 | 7,864,614          |
| Portable Buildings         | 2,262,388            | -                      | 2,262,388          |
| Total Senior High Schools  | 863,373,398          | 89,440,367             | 952,813,765        |
| <b>Middle Schools</b>      |                      |                        |                    |
| Land                       | 16,229,569           | 2,300                  | 16,231,869         |
| Buildings                  | 569,611,747          | 19,326,330             | 588,938,077        |
| Construction in Progress   | 41,681,366           | 36,238,778             | 77,920,144         |
| Equipment and Other        | 4,151,829            | 142,492                | 4,294,321          |
| Portable Buildings         | 1,074,906            | -                      | 1,074,906          |
| Total Middle Schools       | 632,749,417          | 55,709,900             | 688,459,317        |
| <b>Elementary Schools</b>  |                      |                        |                    |
| Land                       | 39,934,823           | -                      | 39,934,823         |
| Buildings                  | 1,146,137,654        | 63,615,592             | 1,209,753,246      |
| Construction in Progress   | 52,535,945           | (6,257,498)            | 46,278,447         |
| Equipment and Other        | 8,994,483            | 385,671                | 9,380,154          |
| Portable Buildings         | 4,453,457            | -                      | 4,453,457          |
| Total Elementary Schools   | 1,252,056,362        | 57,743,765             | 1,309,800,127      |
| <b>Special Schools</b>     |                      |                        |                    |
| Land                       | 625,103              | -                      | 625,103            |
| Buildings                  | 27,089,423           | 48,393                 | 27,137,816         |
| Construction in Progress   | 956,152              | 124,237                | 1,080,389          |
| Equipment and Other        | 772,436              | (214,995)              | 557,441            |
| Portable Buildings         | 646,811              | -                      | 646,811            |
| Total Special Schools      | 30,089,925           | (42,365)               | 30,047,560         |

(Continued on next page.)

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, 2020

| Function and Activity    | Capital Assets       |                        |                    |
|--------------------------|----------------------|------------------------|--------------------|
|                          | September 1,<br>2019 | Increase<br>(Decrease) | August 31,<br>2020 |
| Administration           |                      |                        |                    |
| Land                     | \$ 216,571           | \$ -                   | \$ 216,571         |
| Buildings                | 27,491,009           | 74                     | 27,491,083         |
| Construction in Progress |                      | 99,987                 | 99,987             |
| Equipment and Other      | 5,322,486            | (84,692)               | 5,237,794          |
| Portable Buildings       | 36,986               | -                      | 36,986             |
| Total Administration     | 33,067,052           | 15,369                 | 33,082,421         |
| Other Facilities         |                      |                        |                    |
| Land                     | 28,454,241           | -                      | 28,454,241         |
| Buildings                | 192,577,032          | 1,458,659              | 194,035,691        |
| Construction in Progress | 3,702,616            | 3,737,482              | 7,440,098          |
| Equipment and Other      | 10,839,925           | (19,456)               | 10,820,469         |
| Portable Buildings       | 553,391              | -                      | 553,391            |
| Total Other Facilities   | 236,127,205          | 5,176,685              | 241,303,890        |
| Athletic Complexes       |                      |                        |                    |
| Land                     | 5,882,356            | -                      | 5,882,356          |
| Buildings                | 104,629,403          | 6,614,958              | 111,244,361        |
| Construction in Progress | 6,532,563            | (4,336,476)            | 2,196,087          |
| Equipment and Other      | 1,707,351            | 69,367                 | 1,776,718          |
| Portable Buildings       | 58,878               | -                      | 58,878             |
| Total Athletic Complexes | 118,810,551          | 2,347,849              | 121,158,400        |
| Automotive Equipment     | 93,954,482           | 1,041,490              | 94,995,972         |
| TOTAL CAPITAL ASSETS     | \$ 3,260,228,392     | \$ 211,433,060         | \$ 3,471,661,452   |

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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, |                       |                       |
|---|--------------------------------|-----------------------|-----------------------|
|   | 2011                           | 2012                  | 2013                  |
| Governmental Activities                     |                                |                       |                       |
| Net Investment in Capital Assets            | \$ 95,543,535                  | \$ 70,862,507         | \$ 41,810,347         |
| Restricted for Grants                       | -                              | -                     | -                     |
| Restricted for Child Nutrition Services     | 6,674,744                      | 9,060,004             | 10,637,849            |
| Restricted for Debt Service                 | 11,192,896                     | 15,975,274            | 20,224,782            |
| Unrestricted                                | <u>190,058,720</u>             | <u>248,349,780</u>    | <u>275,888,318</u>    |
| Total Governmental Activities Net Position  | <u>\$ 303,469,895</u>          | <u>\$ 344,247,565</u> | <u>\$ 348,561,296</u> |
| Business-Type Activities                    |                                |                       |                       |
| Net Investment in Capital Assets            | \$ -                           | \$ -                  | \$ -                  |
| Unrestricted                                | <u>-</u>                       | <u>-</u>              | <u>-</u>              |
| Total Business-Type Activities Net Position | <u>\$ -</u>                    | <u>\$ -</u>           | <u>\$ -</u>           |
| Primary Government                          |                                |                       |                       |
| Net Investment in Capital Assets            | \$ 95,543,535                  | \$ 70,862,507         | \$ 41,810,347         |
| Restricted                                  | 17,867,640                     | 25,035,278            | 30,862,631            |
| Unrestricted                                | <u>190,058,720</u>             | <u>248,349,780</u>    | <u>275,888,318</u>    |
| Total Primary Government Net Position       | <u>\$ 303,469,895</u>          | <u>\$ 344,247,565</u> | <u>\$ 348,561,296</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, |                       |                       |                         |                         |                        |                        |
|------------------------------|-----------------------|-----------------------|-------------------------|-------------------------|------------------------|------------------------|
| 2014                         | 2015                  | 2016                  | 2017                    | 2018                    | 2019                   | 2020                   |
| \$ 10,255,561                | \$ (11,819,227)       | \$ (19,278,957)       | \$ (2,631,851)          | \$ 8,870,430            | \$ 27,041,712          | \$ 74,399,609          |
| -                            | -                     | 2,423,392             | 2,579,512               | 755,411                 | 739,341                | 644,078                |
| 11,647,074                   | 9,641,698             | 5,585,586             | 8,971,117               | 12,156,712              | 14,001,729             | 10,448,270             |
| 25,286,319                   | 29,954,106            | 21,394,768            | 30,613,147              | 38,995,385              | 37,966,222             | 46,851,268             |
| <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>(198,519,987)</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> | <u>\$ (66,176,762)</u> |
|                              |                       |                       |                         |                         |                        |                        |
| \$ -                         | \$ -                  | \$ -                  | \$ -                    | \$ -                    | \$ -                   | \$ 166,230             |
| -                            | -                     | 9,124,356             | 10,045,012              | 9,621,615               | 8,255,523              | 2,582,791              |
| <u>\$ -</u>                  | <u>\$ -</u>           | <u>\$ 9,124,356</u>   | <u>\$ 10,045,012</u>    | <u>\$ 9,621,615</u>     | <u>\$ 8,255,523</u>    | <u>\$ 2,749,021</u>    |
|                              |                       |                       |                         |                         |                        |                        |
| \$ 10,255,561                | \$ (11,819,227)       | \$ (19,278,957)       | \$ (2,631,851)          | \$ 8,870,430            | \$ 27,041,712          | \$ 74,565,839          |
| 36,933,393                   | 39,595,804            | 29,403,746            | 42,163,776              | 51,907,508              | 52,707,292             | 57,943,616             |
| <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>(195,937,196)</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> | <u>\$ (63,427,741)</u> |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

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

|  | Total Governmental Activities, |                         |                         |
|--|--------------------------------|-------------------------|-------------------------|
|  | 2011                           | 2012                    | 2013                    |
| <b>Expenses:</b>                               |                                |                         |                         |
| Governmental Activities:                       |                                |                         |                         |
| Instruction                                    | \$ (525,702,955)               | \$ (494,991,136)        | \$ (507,450,711)        |
| Instructional Resources & Media Services       | (13,152,159)                   | (11,429,557)            | (11,699,471)            |
| Curriculum & Staff Development                 | (20,637,042)                   | (16,452,744)            | (17,107,745)            |
| Instructional Leadership                       | (17,721,434)                   | (16,542,361)            | (16,552,060)            |
| School Leadership                              | (43,216,381)                   | (41,652,162)            | (43,896,833)            |
| Guidance, Counseling & Evaluation Services     | (29,730,303)                   | (27,316,298)            | (28,589,365)            |
| Social Work Services                           | (2,853,943)                    | (2,427,772)             | (2,420,565)             |
| Health Services                                | (7,655,779)                    | (7,291,480)             | (7,391,834)             |
| Student (Pupil) Transportation                 | (29,497,956)                   | (27,530,946)            | (28,346,428)            |
| Child Nutrition Services                       | (43,960,836)                   | (45,757,854)            | (50,771,525)            |
| Co-curricular/Extracurricular Activities       | (19,530,711)                   | (18,917,552)            | (21,274,001)            |
| General Administration                         | (14,984,121)                   | (14,256,588)            | (15,031,622)            |
| Plant Maintenance & Operations                 | (68,419,162)                   | (66,483,383)            | (68,758,166)            |
| Security & Monitoring Services                 | (6,571,840)                    | (6,562,771)             | (6,340,818)             |
| Data Processing Services                       | (10,934,488)                   | (10,871,050)            | (11,943,360)            |
| Community Services                             | (5,369,833)                    | (5,243,623)             | (6,477,334)             |
| Debt Service - Interest                        | (70,957,867)                   | (67,982,828)            | (69,512,356)            |
| Debt Service - Fiscal Charges                  | (571,138)                      | (468,437)               | (60,135)                |
| Payments to Member Districts of SSA            | -                              | -                       | -                       |
| Total Primary Government Expenses              | <u>\$ (931,467,948)</u>        | <u>\$ (882,178,542)</u> | <u>\$ (913,624,329)</u> |
| Business-Type Activities:                      |                                |                         |                         |
| Enterprise Fund - Learning Tree                | -                              | -                       | -                       |
| Total Primary Government Expenses              | <u>\$ -</u>                    | <u>\$ -</u>             | <u>\$ -</u>             |
| <b>Program Revenues:</b>                       |                                |                         |                         |
| Governmental Activities:                       |                                |                         |                         |
| Charges for Services:                          |                                |                         |                         |
| Tuition  | \$ 2,292,203                   | \$ 2,635,395            | \$ 1,386,481            |
| Child Nutrition Services                       | 15,837,365                     | 15,697,687              | 16,659,767              |
| Athletic Gate Receipts                         | 2,600,060                      | 2,886,304               | 2,979,393               |
| Facilities Rental                              | 2,577,126                      | 2,160,034               | 1,833,597               |
| Community Education                            | 2,147,232                      | 2,189,461               | 2,122,393               |
| Miscellaneous                                  | -                              | 78,127                  | -                       |
| Operating Grants and Contributions             | 165,688,887                    | 158,767,680             | 133,117,871             |
| Total Governmental Activities Program Revenues | <u>\$ 191,142,873</u>          | <u>\$ 184,414,688</u>   | <u>\$ 158,099,502</u>   |
| Business-Type Activities:                      |                                |                         |                         |
| Charges for Services:                          | -                              | -                       | -                       |
| Total Primary Government Program Revenues      | <u>\$ -</u>                    | <u>\$ -</u>             | <u>\$ -</u>             |
| <b>Net (Expense) Revenue:</b>                  |                                |                         |                         |
| Total Governmental Activities Net Expense      | \$ (740,325,075)               | \$ (697,763,854)        | \$ (755,524,827)        |
| Total Business-Type Activities Net Expense     | -                              | -                       | -                       |
| Total Primary Government Net Expense           | <u>\$ (740,325,075)</u>        | <u>\$ (697,763,854)</u> | <u>\$ (755,524,827)</u> |
| <b>General Revenues:</b>                       |                                |                         |                         |
| Governmental Activities:                       |                                |                         |                         |
| Property Taxes, Levied for General Purposes    | \$ 329,484,003                 | \$ 336,629,684          | \$ 346,770,359          |
| Property Taxes, Levied for Debt Service        | 102,933,302                    | 108,452,556             | 111,640,910             |
| State aid - formula grants                     | 296,791,813                    | 290,774,198             | 296,324,027             |
| Miscellaneous local & intermediate             | 4,530,018                      | 1,186,218               | 4,232,836               |
| Insurance proceeds from hail damage            | -                              | -                       | -                       |
| Investment earnings                            | 219,404                        | 1,498,868               | 870,426                 |
| Total Governmental Activities General Revenues | <u>\$ 733,958,540</u>          | <u>\$ 738,541,524</u>   | <u>\$ 759,838,558</u>   |
| Business-Type Activities:                      |                                |                         |                         |
| Investment earnings                            | -                              | -                       | -                       |
| Total Primary Government General Revenues      | <u>\$ -</u>                    | <u>\$ -</u>             | <u>\$ -</u>             |
| <b>Change in Net Position</b>                  | <u>\$ (6,366,535)</u>          | <u>\$ 40,777,670</u>    | <u>\$ 4,313,731</u>     |

| Fiscal Year Ended August 31, |                    |                    |                    |                  |                    |                    |
|------------------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| 2014                         | 2015               | 2016               | 2017               | 2018             | 2019               | 2020               |
| \$ (569,111,930)             | \$ (592,068,785)   | \$ (623,033,069)   | \$ (631,619,664)   | \$ (473,312,890) | \$ (708,258,397)   | \$ (746,026,592)   |
| (12,246,684)                 | (13,147,210)       | (13,519,934)       | (13,515,903)       | (11,762,954)     | (15,188,560)       | (15,054,075)       |
| (18,267,954)                 | (20,687,736)       | (19,974,598)       | (21,742,063)       | (16,341,034)     | (24,894,535)       | (25,182,117)       |
| (18,037,461)                 | (19,511,320)       | (20,391,625)       | (20,281,158)       | (16,680,175)     | (24,564,822)       | (24,970,083)       |
| (48,418,603)                 | (50,254,795)       | (52,544,160)       | (53,753,791)       | (42,159,316)     | (62,440,190)       | (62,813,587)       |
| (31,699,085)                 | (33,050,312)       | (36,721,237)       | (37,851,962)       | (28,535,547)     | (44,596,293)       | (46,863,562)       |
| (2,932,108)                  | (3,085,235)        | (3,233,713)        | (3,189,762)        | (2,844,125)      | (3,995,836)        | (4,631,396)        |
| (8,569,869)                  | (9,057,950)        | (9,642,287)        | (9,896,186)        | (7,741,103)      | (11,633,078)       | (12,586,233)       |
| (29,815,002)                 | (31,433,081)       | (32,468,535)       | (33,613,186)       | (29,770,055)     | (39,053,143)       | (38,688,684)       |
| (52,351,153)                 | (54,054,297)       | (53,623,718)       | (51,512,873)       | (38,854,550)     | (57,265,302)       | (54,216,677)       |
| (22,293,852)                 | (26,174,474)       | (26,785,256)       | (27,706,673)       | (25,751,635)     | (32,154,248)       | (29,046,653)       |
| (15,732,913)                 | (17,224,104)       | (18,421,107)       | (19,574,205)       | (19,458,194)     | (21,084,349)       | (22,365,626)       |
| (74,171,357)                 | (76,476,147)       | (80,577,540)       | (91,189,634)       | (100,153,713)    | (125,967,466)      | (104,857,454)      |
| (7,595,933)                  | (7,951,372)        | (8,555,956)        | (8,887,347)        | (7,838,936)      | (9,356,479)        | (9,562,055)        |
| (12,088,100)                 | (13,121,758)       | (14,208,441)       | (18,873,833)       | (15,503,415)     | (18,615,776)       | (19,016,713)       |
| (8,421,466)                  | (11,056,229)       | (5,330,434)        | (5,484,167)        | (2,566,553)      | (7,085,160)        | (7,023,916)        |
| (71,762,691)                 | (70,421,475)       | (72,173,847)       | (62,316,958)       | (68,481,086)     | (67,966,676)       | (60,062,839)       |
| (573,620)                    | (1,621,734)        | (1,650,734)        | (1,975,258)        | (1,826,411)      | (2,703,499)        | (2,008,437)        |
| -                            | -                  | -                  | -                  | -                | (375,810)          | (513,725)          |
| \$ (1,004,089,781)           | \$ (1,050,398,014) | \$ (1,092,856,191) | \$ (1,112,984,623) | \$ (909,581,692) | \$ (1,277,199,619) | \$ (1,285,490,424) |
| -                            | -                  | (7,465,660)        | (8,809,391)        | (10,678,271)     | (11,715,433)       | (12,064,442)       |
| \$ -                         | \$ -               | \$ (1,100,321,851) | \$ (1,121,794,014) | \$ (920,259,963) | \$ (1,288,915,052) | \$ (1,297,554,866) |
| \$ 2,393,624                 | \$ 7,332,812       | \$ 725,502         | \$ 1,157,924       | \$ 2,371,015     | \$ 861,846         | \$ 651,345         |
| 17,201,571                   | 14,902,214         | 14,888,325         | 14,200,345         | 14,409,105       | 14,237,251         | 9,925,956          |
| 2,825,309                    | 3,096,773          | 3,006,100          | 3,118,331          | 3,050,146        | 2,821,848          | 2,229,438          |
| 4,533,552                    | 4,284,204          | 5,581,570          | 2,912,946          | 3,032,921        | 5,639,012          | 5,977,090          |
| -                            | -                  | -                  | -                  | -                | -                  | -                  |
| -                            | -                  | -                  | -                  | -                | -                  | -                  |
| 160,050,774                  | 167,868,620        | 156,101,624        | 179,987,388        | 65,762,679       | 259,706,970        | 223,764,897        |
| \$ 187,004,830               | \$ 197,484,623     | \$ 180,303,121     | \$ 201,376,934     | \$ 88,625,866    | \$ 283,266,927     | \$ 242,548,726     |
| -                            | -                  | 9,010,484          | 9,618,797          | 10,056,298       | 10,093,649         | 6,448,938          |
| \$ -                         | \$ -               | \$ 189,313,605     | \$ 210,995,731     | \$ 98,682,164    | \$ 293,360,576     | \$ 248,997,664     |
| \$ (817,084,951)             | \$ (852,913,391)   | \$ (912,553,070)   | \$ (911,607,689)   | \$ (820,955,826) | \$ (993,932,692)   | \$ (1,042,941,698) |
| -                            | -                  | 1,544,824          | 809,406            | (621,973)        | (1,621,784)        | (5,615,504)        |
| \$ (817,084,951)             | \$ (852,913,391)   | \$ (911,008,246)   | \$ (910,798,283)   | \$ (821,577,799) | \$ (995,554,476)   | \$ (1,048,557,202) |
| \$ 371,655,491               | \$ 393,882,332     | \$ 440,464,044     | \$ 486,306,454     | \$ 518,915,578   | \$ 559,131,629     | \$ 562,139,847     |
| 119,635,575                  | 127,012,311        | 142,030,106        | 156,647,307        | 167,450,737      | 180,232,098        | 194,576,649        |
| 330,494,054                  | 336,185,251        | 340,520,673        | 299,377,237        | 283,254,154      | 238,522,255        | 294,111,565        |
| 2,534,043                    | 4,816,426          | 1,689,510          | 4,875,432          | 56,584           | 79,524             | 27,248             |
| -                            | -                  | -                  | 20,000,000         | 19,876,035       | -                  | 10,375,920         |
| 764,322                      | 1,057,662          | 3,192,526          | 6,704,397          | 14,093,318       | 21,838,132         | 12,605,185         |
| \$ 825,083,485               | \$ 862,953,982     | \$ 927,896,859     | \$ 973,910,827     | \$ 1,003,646,406 | \$ 999,803,638     | \$ 1,073,836,414   |
| -                            | -                  | 28,476             | 111,250            | 198,576          | 255,692            | 109,002            |
| \$ -                         | \$ -               | \$ 927,925,335     | \$ 974,022,077     | \$ 1,003,844,982 | \$ 1,000,059,330   | \$ 1,073,945,416   |
| \$ 7,998,534                 | \$ 10,040,591      | \$ 16,917,089      | \$ 63,223,794      | \$ 182,267,183   | \$ 4,504,854       | \$ 25,388,214      |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

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

(UNAUDITED)

|                                     | Total Governmental Activities, |                       |                       |
|-------------------------------------|--------------------------------|-----------------------|-----------------------|
|                                     | 2011                           | 2012                  | 2013                  |
| <b>General Fund</b>                 |                                |                       |                       |
| Reserved                            | \$ -                           | \$ -                  | \$ -                  |
| Unreserved                          | -                              | -                     | -                     |
| Nonspendable                        |                                |                       |                       |
| Inventory                           | 2,161,992                      | 2,015,579             | 1,978,089             |
| Long-Term Investments               | 49,992,896                     | 40,748,539            | 72,204,538            |
| Long-Term Loans/Notes Receivable    | -                              | -                     | -                     |
| Committed                           |                                |                       |                       |
| Opening New Schools                 | 23,215,507                     | 21,139,820            | 17,205,509            |
| Existing Personnel                  | 4,000,000                      | -                     | -                     |
| State Revenue Deficits              | -                              | -                     | 13,272,441            |
| Technology Deployments              | -                              | -                     | 25,000,000            |
| Assigned                            |                                |                       |                       |
| Employee Benefits                   | -                              | 6,000,000             | 11,100,000            |
| Education Jobs Appropriations       | -                              | 15,610,135            | -                     |
| Debt Service                        | -                              | 7,000,000             | 11,000,000            |
| Administrative/District Projects    |                                |                       |                       |
| Assigned - Roofing Projects 2016    | -                              | -                     | -                     |
| Assigned - E-Rate Projects          | -                              | -                     | -                     |
| Title I AYP Set-aside               | -                              | 3,098,992             | 3,098,992             |
| Federal Program Sequestration       | -                              | 6,500,000             | 6,500,000             |
| Maintenance of Effort               | -                              | -                     | 6,259,229             |
| Unassigned                          | 90,917,325                     | 126,950,519           | 91,467,312            |
| Total General Fund                  | <u>\$ 170,287,720</u>          | <u>\$ 229,063,584</u> | <u>\$ 259,086,110</u> |
| <b>All Other Governmental Funds</b> |                                |                       |                       |
| Reserved:                           |                                |                       |                       |
| Special Revenue Funds               | \$ -                           | \$ -                  | \$ -                  |
| Capital Projects Funds              | -                              | -                     | -                     |
| Debt Service Funds                  | -                              | -                     | -                     |
| Unreserved, reported in:            |                                |                       |                       |
| Special Revenue Funds               | -                              | -                     | -                     |
| Nonspendable                        |                                |                       |                       |
| Inventory                           | 1,708,646                      | 1,686,995             | 1,385,057             |
| Restricted                          |                                |                       |                       |
| Debt Service Funds                  | 11,192,896                     | 15,975,274            | 20,224,782            |
| Child Nutrition                     | 6,690,494                      | 9,062,327             | 10,717,435            |
| Grants                              | -                              | -                     | -                     |
| Authorized Construction             | 129,543,443                    | 115,069,296           | 31,596,539            |
| Committed                           |                                |                       |                       |
| Local Special Revenue               | 113,465                        | 113,582               | 113,699               |
| Unassigned                          | -                              | -                     | -                     |
| Total All Other Governmental Funds  | <u>\$ 149,248,944</u>          | <u>\$ 141,907,474</u> | <u>\$ 64,037,512</u>  |

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, |                       |                       |                       |                       |                       |                       |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2014                         | 2015                  | 2016*                 | 2017                  | 2018                  | 2019                  | 2020                  |
| \$ -                         | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| -                            | -                     | -                     | -                     | -                     | -                     | -                     |
| 2,103,439                    | 2,151,675             | 2,336,011             | 2,409,980             | 2,370,139             | 2,605,477             | 4,156,273             |
| 88,431,524                   | 74,653,970            | -                     | -                     | -                     | -                     | -                     |
| -                            | -                     | -                     | 613,565               | 460,600               | 307,634               | 154,669               |
| 28,857,863                   | 26,693,135            | 25,612,694            | 15,821,356            | 29,834,907            | 27,871,515            | 28,536,489            |
| -                            | -                     | -                     | -                     | -                     | -                     | -                     |
| 25,995,670                   | 51,569,237            | 76,398,690            | 76,818,135            | 130,670,871           | 135,415,019           | 177,180,954           |
| 25,000,000                   | 24,470,577            | 17,450,738            | 12,037,039            | 36,784,915            | 36,722,937            | 51,652,937            |
| 9,300,000                    | 12,500,000            | 10,700,000            | 15,436,524            | 15,436,524            | 18,831,334            | 11,629,236            |
| -                            | -                     | -                     | -                     | -                     | -                     | -                     |
| 15,000,000                   | 10,000,000            | 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             | 3,951,633             |
| -                            | -                     | -                     | 18,999,769            | 18,442,252            | 1,728,756             | -                     |
| -                            | -                     | -                     | 4,779,463             | 4,638,221             | 4,972,676             | 4,419,892             |
| -                            | -                     | 1,468,670             | 1,468,670             | 1,468,670             | 1,468,670             | -                     |
| 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             | -                     |
| 80,829,224                   | 93,303,320            | 192,007,917           | 240,498,572           | 183,900,775           | 206,767,411           | 218,175,306           |
| <u>\$ 289,222,471</u>        | <u>\$ 309,046,665</u> | <u>\$ 351,557,563</u> | <u>\$ 412,413,592</u> | <u>\$ 455,128,113</u> | <u>\$ 466,981,764</u> | <u>\$ 509,857,389</u> |
| \$ -                         | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| -                            | -                     | -                     | -                     | -                     | -                     | -                     |
| -                            | -                     | -                     | -                     | -                     | -                     | -                     |
| -                            | -                     | -                     | -                     | -                     | -                     | -                     |
| 1,734,795                    | 1,575,032             | 1,574,752             | 3,866,553             | 3,850,782             | 3,769,650             | 4,548,198             |
| 25,286,319                   | 29,954,106            | 27,286,923            | 36,149,568            | 46,012,360            | 43,624,838            | 52,760,240            |
| 11,874,468                   | 9,874,686             | 9,445,911             | 5,104,564             | 8,305,930             | 10,232,079            | 5,900,072             |
| -                            | -                     | 2,423,392             | 2,579,512             | 755,411               | 739,341               | 644,078               |
| 120,270,409                  | 161,952,257           | 136,415,915           | 154,842,028           | 158,454,962           | 150,917,354           | 0                     |
| 113,735                      | 113,786               | 114,068               | 6,291,448             | 6,322,309             | 6,688,639             | 6,540,174             |
| -                            | -                     | -                     | -                     | -                     | -                     | (48,023,948)          |
| <u>\$ 159,279,726</u>        | <u>\$ 203,469,867</u> | <u>\$ 177,260,961</u> | <u>\$ 208,833,673</u> | <u>\$ 223,701,754</u> | <u>\$ 215,971,901</u> | <u>\$ 22,368,814</u>  |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**Changes in Fund Balances, Governmental Funds**

Last Ten Fiscal Years  
(modified accrual basis of accounting)

(UNAUDITED)

|  | Total Governmental Activities, |                       |                         |
|--|--------------------------------|-----------------------|-------------------------|
|  | 2011                           | 2012                  | 2013                    |
| <b>REVENUES</b>                                |                                |                       |                         |
| Local and Intermediate Sources                 |                                |                       |                         |
| Local Taxes                                    | \$ 434,565,648                 | \$ 444,265,072        | \$ 459,527,713          |
| Tuition and Fees                               | 3,634,035                      | 4,086,502             | 4,681,403               |
| Interest Income                                | 201,564                        | 1,482,307             | 859,063                 |
| Charges for Meals                              | 15,734,516                     | 15,518,828            | 16,485,922              |
| Co-Curricular and Extracurricular              | 2,524,272                      | 1,715,561             | 1,865,589               |
| Other Revenue                                  | 13,009,747                     | 19,215,662            | 15,356,642              |
| Total Local and Intermediate Sources           | <u>469,669,782</u>             | <u>486,283,932</u>    | <u>498,776,332</u>      |
| State Sources                                  |                                |                       |                         |
| Per Capita and Foundation                      | 300,132,949                    | 301,580,957           | 299,900,161             |
| TRS On/benefit Payments                        | 31,925,814                     | 29,806,150            | 28,335,788              |
| Other State Programs                           | 9,187,315                      | 7,637,825             | 1,743,395               |
| Total State Sources                            | <u>341,246,078</u>             | <u>339,024,932</u>    | <u>329,979,344</u>      |
| Federal Sources                                |                                |                       |                         |
| Locally Distributed                            | 770,199                        | 563,723               | 512,234                 |
| Federally Distributed                          | 4,683,901                      | 5,146,055             | 6,288,134               |
| State Distributed                              | 106,383,872                    | 92,128,510            | 81,451,468              |
| Total Federal Sources                          | <u>111,837,972</u>             | <u>97,838,288</u>     | <u>88,251,836</u>       |
| <b>Total Revenues</b>                          | <b>\$ 922,753,832</b>          | <b>\$ 923,147,152</b> | <b>\$ 917,007,512</b>   |
| <b>EXPENDITURES</b>                            |                                |                       |                         |
| Instruction                                    | \$ 472,925,372                 | \$ 449,417,834        | \$ 458,398,847          |
| Instructional Resources and Media Services     | 12,484,911                     | 10,532,287            | 10,738,437              |
| Curriculum and Instructional Staff Development | 19,250,644                     | 15,228,916            | 15,766,332              |
| Instructional Leadership                       | 16,827,157                     | 15,313,843            | 15,255,564              |
| School Leadership                              | 40,512,750                     | 38,410,083            | 40,343,583              |
| Guidance and Counseling Services               | 27,628,170                     | 25,176,878            | 26,251,223              |
| Social Work Services                           | 2,650,801                      | 2,238,588             | 2,223,144               |
| Health Services                                | 7,109,004                      | 6,720,715             | 6,780,646               |
| Pupil Transportation                           | 28,459,193                     | 25,275,330            | 25,868,446              |
| Child Nutrition Services                       | 40,974,443                     | 42,213,455            | 46,658,586              |
| Co-Curricular Activities                       | 18,175,333                     | 17,490,977            | 19,530,237              |
| General Administration                         | 11,088,876                     | 10,690,883            | 11,181,010              |
| Plant Maintenance and Operations               | 63,628,475                     | 61,248,902            | 63,335,600              |
| Security & Monitoring Services                 | 6,201,763                      | 6,105,422             | 5,853,282               |
| Data Processing Services                       | 10,854,742                     | 10,229,018            | 11,205,045              |
| Community Services                             | 4,989,722                      | 4,841,072             | 5,972,602               |
| Debt Service - Principal                       | 34,319,988                     | 37,380,000            | 42,010,000              |
| Debt Service - Interest                        | 72,961,752                     | 68,441,465            | 69,996,613              |
| Debt Service Fiscal Charges                    | 755,955                        | 658,825               | 233,187                 |
| Facilities Acquisition and Construction        | 122,372,516                    | 146,354,008           | 165,645,045             |
| Payments to Member Districts of SSA            | -                              | -                     | -                       |
| Payments to Fiscal Agent                       | 3,080                          | 5,816                 | 6,120                   |
| Intergovernmental Charges                      | 2,727,082                      | 2,373,856             | 2,609,549               |
| <b>Total Expenditures</b>                      | <b>\$ 1,016,901,729</b>        | <b>\$ 996,348,173</b> | <b>\$ 1,045,863,098</b> |



| Fiscal Year Ended August 31, |                         |                         |                         |                         |                         |                         |
|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2014                         | 2015                    | 2016                    | 2017                    | 2018                    | 2019                    | 2020                    |
| \$ 491,272,995               | \$ 522,339,495          | \$ 583,408,730          | \$ 641,045,319          | \$ 687,324,790          | \$ 737,391,173          | \$ 757,167,828          |
| 6,291,930                    | 8,685,720               | 2,764,005               | 2,669,659               | 2,944,102               | 2,922,625               | 2,339,232               |
| 758,002                      | 1,049,479               | 3,157,068               | 6,614,507               | 13,930,364              | 21,613,011              | 12,477,258              |
| 17,045,795                   | 14,732,172              | 14,627,062              | 14,002,608              | 14,574,967              | 14,515,731              | 10,184,966              |
| 1,671,337                    | 1,831,491               | 1,629,807               | 1,680,457               | 1,813,173               | 1,628,854               | 1,615,749               |
| 14,941,322                   | 15,816,080              | 21,674,213              | 20,314,406              | 27,384,363              | 18,310,956              | 12,663,988              |
| <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>      | <u>796,449,021</u>      |
| 346,115,235                  | 351,625,148             | 342,933,194             | 302,892,119             | 274,741,040             | 232,934,559             | 307,702,693             |
| 34,717,638                   | 37,359,806              | 38,843,479              | 39,154,249              | 43,504,406              | 43,426,547              | 53,380,482              |
| 1,722,426                    | 1,639,815               | 3,177,604               | 7,258,425               | 12,998,211              | 17,872,114              | 16,884,280              |
| <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>      | <u>377,967,455</u>      |
| 534,291                      | 633,263                 | 1,377,604               | 1,136,758               | 1,241,875               | 1,189,189               | 3,318,891               |
| 5,303,646                    | 5,489,226               | 3,267,955               | 4,452,679               | 3,170,062               | 4,457,313               | 1,483,722               |
| 91,615,173                   | 95,935,470              | 102,932,182             | 111,387,328             | 119,763,352             | 127,310,298             | 113,637,774             |
| <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>      | <u>118,440,387</u>      |
| <u>\$ 1,011,989,790</u>      | <u>\$ 1,057,137,165</u> | <u>\$ 1,119,792,903</u> | <u>\$ 1,152,608,514</u> | <u>\$ 1,203,390,705</u> | <u>\$ 1,223,572,370</u> | <u>\$ 1,292,856,863</u> |
| \$ 515,549,383               | \$ 543,201,763          | \$ 558,836,390          | \$ 562,874,186          | \$ 584,763,844          | \$ 597,188,721          | \$ 628,163,762          |
| 11,291,573                   | 12,201,747              | 12,510,966              | 12,291,650              | 12,824,256              | 13,162,773              | 13,103,108              |
| 16,906,756                   | 19,349,800              | 18,281,212              | 19,720,931              | 20,912,403              | 20,906,433              | 21,318,518              |
| 16,675,988                   | 18,226,481              | 18,775,937              | 18,466,113              | 19,925,286              | 21,062,386              | 21,501,651              |
| 44,702,177                   | 46,834,514              | 48,131,868              | 48,520,901              | 51,091,482              | 53,031,439              | 53,716,604              |
| 29,219,982                   | 30,760,894              | 33,569,055              | 34,162,196              | 36,345,376              | 37,710,761              | 40,043,837              |
| 2,703,917                    | 2,865,652               | 2,966,806               | 2,891,643               | 3,259,083               | 3,478,898               | 4,072,131               |
| 7,907,715                    | 8,433,607               | 8,808,867               | 8,925,249               | 9,784,833               | 9,813,141               | 10,750,969              |
| 27,490,818                   | 29,162,785              | 30,046,691              | 30,655,742              | 31,757,378              | 34,334,724              | 34,226,923              |
| 48,439,774                   | 50,241,549              | 48,853,937              | 46,865,312              | 47,497,957              | 49,070,711              | 46,567,396              |
| 20,607,590                   | 24,399,499              | 24,699,123              | 25,435,000              | 27,144,951              | 27,858,198              | 25,206,082              |
| 11,875,477                   | 12,002,666              | 12,673,272              | 13,242,220              | 14,361,913              | 13,914,046              | 14,723,655              |
| 67,392,870                   | 70,150,557              | 74,331,657              | 77,966,024              | 81,747,180              | 82,623,866              | 81,707,700              |
| 7,247,017                    | 7,601,849               | 8,351,876               | 8,262,742               | 8,551,733               | 8,331,619               | 8,726,142               |
| 11,799,843                   | 12,855,002              | 14,231,765              | 18,199,430              | 16,199,791              | 16,678,681              | 17,046,109              |
| 7,785,559                    | 10,251,020              | 4,303,436               | 4,256,647               | 4,807,473               | 4,302,038               | 4,296,835               |
| 47,710,000                   | 55,465,000              | 68,860,000              | 72,995,000              | 83,405,000              | 101,640,000             | 109,240,000             |
| 75,075,467                   | 77,384,669              | 79,848,280              | 81,287,700              | 81,682,651              | 84,475,578              | 79,281,105              |
| 573,620                      | 352,112                 | 317,958                 | 560,803                 | 1,826,411               | 2,703,499               | 2,008,437               |
| 108,751,137                  | 139,770,746             | 180,911,832             | 153,188,615             | 147,434,377             | 146,806,728             | 233,803,400             |
| -                            | -                       | -                       | -                       | -                       | 375,810                 | 513,725                 |
| 5,868                        | -                       | -                       | -                       | -                       | -                       | -                       |
| <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>        | <u>4,973,644</u>        |
| <u>\$ 1,082,944,887</u>      | <u>\$ 1,175,500,711</u> | <u>\$ 1,253,651,129</u> | <u>\$ 1,245,392,927</u> | <u>\$ 1,290,371,687</u> | <u>\$ 1,334,210,197</u> | <u>\$ 1,454,991,733</u> |

(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, |                      |                        |
|---|--------------------------------|----------------------|------------------------|
|   | 2011                           | 2012                 | 2013                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                               |                                |                      |                        |
| Issuance of Debt - General Obligation Bonds                         | \$ 187,995,000                 | \$ 125,000,000       | \$ 80,000,000          |
| Issuance of Debt - Refunding Bonds                                  | 180,510,000                    | 250,670,000          | 124,115,000            |
| Premium (Net of Discount) on Issuance of Bonds                      | 1,456,688                      | 16,522,481           | 10,909,650             |
| Prepaid Interest from Issuance of Long-Term Debt                    | -                              | -                    | 18,639                 |
| Proceeds from Disposition of Capital Assets                         | -                              | -                    | -                      |
| Special Items - Insurance Proceeds                                  | -                              | -                    | 650,000                |
| Transfer in   | 23,827                         | 872                  | 1,011,403              |
| Payments to Refunded Bond Escrow Agent                              | (183,128,474)                  | (267,557,066)        | (134,685,139)          |
| Transfer out  | (23,827)                       | (872)                | (1,011,403)            |
| <b>Total Other Financing Sources (Uses)</b>                         | <u>186,833,214</u>             | <u>124,635,415</u>   | <u>81,008,150</u>      |
| <b>Net Change in Fund Balances</b>                                  | <u>\$ 92,685,317</u>           | <u>\$ 51,434,394</u> | <u>\$ (47,847,436)</u> |
| <br><b>Debt service as a percentage of non-capital expenditures</b> | <br><b>12.71%</b>              | <br><b>12.35%</b>    | <br><b>12.63%</b>      |

| Fiscal Year Ended August 31, |                      |                      |                      |                      |                     |                         |
|------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------------|
| 2014                         | 2015                 | 2016                 | 2017                 | 2018                 | 2019                | 2020                    |
| \$ 188,310,000               | \$ 174,470,000       | \$ 142,575,000       | \$ 143,670,000       | \$ 123,390,000       | \$ 111,245,000      | \$ -                    |
| 312,450,000                  | 108,380,000          | 152,680,000          | 200,765,000          | 251,990,000          | 375,585,000         | 221,630,000             |
| 26,146,523                   | 18,397,839           | 14,749,577           | 26,229,750           | 27,299,313           | 40,481,442          | 27,022,504              |
| 4,368                        | -                    | -                    | -                    | -                    | -                   | -                       |
| -                            | 931,058              | -                    | 4,406                | -                    | 45,856              | 3,500                   |
| 900,000                      | -                    | -                    | 20,000,000           | 19,876,035           | -                   | 10,375,920              |
| 5,500,000                    | 7,325,000            | 50,000               | 90,000               | 698,069              | 50,000              | 13,830,034              |
| (331,477,219)                | (119,801,016)        | (159,844,359)        | (222,624,690)        | (277,991,764)        | (412,595,673)       | (247,624,516)           |
| (5,500,000)                  | (7,325,000)          | (50,000)             | (90,000)             | (698,069)            | (50,000)            | (13,830,034)            |
| <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>11,407,408</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> | \$ <u>(150,727,462)</u> |
| <b>12.49%</b>                | <b>12.73%</b>        | <b>13.76%</b>        | <b>13.98%</b>        | <b>14.17%</b>        | <b>15.27%</b>       | <b>15.18%</b>           |

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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<br>Ended<br>08/31 | Total<br>Direct<br>Tax Rate | Taxable Assessed Value * |                      |                   | Percentage<br>Assessed to<br>Estimated Fair<br>Market Value |
|------------------------|-----------------------------|--------------------------|----------------------|-------------------|---|
|                        |                             | Real<br>Property         | Personal<br>Property | Total             |   |
| 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%  |
| 2020                   | 1.3055                      | 55,578,267,528           | 2,713,944,241        | 58,292,211,769    | 100%  |

\* Net of Exemptions

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

| Gross<br>Assessed<br>Value | Property Tax Exemptions |                | Net<br>Assessed<br>Value |
|----------------------------|-------------------------|----------------|--------------------------|
|                            | State                   | Local          |                          |
| \$ 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           |
| 65,904,380,351             | 6,711,146,430           | 901,022,152    | 58,292,211,769           |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**TAX RATES, TAX LEVIES, AND TAX COLLECTIONS**  
Last Ten Years

(UNAUDITED)

| Year<br>Ended<br>08/31 | Tax Rates       |                      |           | Tax Levies Adjusted at August 31, 2020 |                      |                |
|------------------------|-----------------|----------------------|-----------|--|----------------------|----------------|
|                        | General<br>Fund | Debt Service<br>Fund | Total     | General<br>Fund                        | Debt Service<br>Fund | Total          |
| 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    |
| 2020                   | 0.9700          | 0.3355               | 1.3055    | 565,434,454                            | 195,570,371          | 761,004,825    |

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



| Current Collections |                       | Collections<br>in Subsequent<br>Years* | Total Collections  |                       |
|---------------------|-----------------------|--|--------------------|-----------------------|
| Taxes<br>Collected  | Percentage<br>of Levy |  | Taxes<br>Collected | Percentage<br>of Levy |
| \$ 428,745,511      | 98.91%                | \$ 5,290,733                           | \$ 434,036,244     | 100.13%               |
| 438,706,210         | 98.89%                | 5,518,276                              | 444,224,486        | 100.13%               |
| 451,599,866         | 99.17%                | 4,106,249                              | 455,706,115        | 100.08%               |
| 482,025,675         | 99.22%                | 1,583,046                              | 483,608,721        | 99.54%                |
| 517,588,267         | 99.27%                | 1,727,117                              | 519,315,384        | 99.60%                |
| 576,077,487         | 99.31%                | (612,067)                              | 575,465,420        | 99.21%                |
| 638,001,269         | 99.34%                | (5,320,445)                            | 632,680,824        | 98.51%                |
| 687,442,126         | 99.33%                | (2,250,766)                            | 685,191,360        | 99.00%                |
| 736,406,477         | 99.25%                | (769,826)                              | 735,636,651        | 99.15%                |
| 754,951,961         | 99.20%                | -                                      | 754,951,961        | 99.20%                |

\* 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, 2020

(UNAUDITED)

| Name of Taxpayer   | Type of Property     | 2020<br>Assessed<br>Valuation | Percentage<br>of Total<br>Assessed<br>Valuation | 2010<br>Assessed<br>Valuation | Percentage<br>of Total<br>Assessed<br>Valuation |
|--|----------------------|-------------------------------|---|-------------------------------|---|
| Microsoft Corporation  | Technology           | \$1,410,537,360               | 2.42%   | \$ 343,632,720                | 1.08%   |
| USAA   | Insurance            | 351,779,448                   | 0.60%   | 303,660,910                   | 0.95%   |
| La Cantera Specialty Retail LP                               | Shopping Center      | 352,702,010                   | 0.61%   | 212,394,000                   | 0.67%   |
| Methodist Healthcare System of San Antonio LTD LLP           | Hospitals            | 398,860,056                   | 0.68%   | 239,371,830                   | 0.75%   |
| Wal Mart Stores Inc # 2404                                   | Mass Merchandising   | 245,478,619                   | 0.42%   | 156,655,940                   | 0.49%   |
| HEB Grocery Company LP                                       | Grocery Store        | 264,765,622                   | 0.45%   | 166,651,999                   | 0.52%   |
| Hines Global Reit San Antonio Retail I LP (formally the RIM) | Shopping Center      | 196,982,139                   | 0.34%   | -                             |   |
| Cyrusone LLC   | Data Center          | 231,642,490                   | 0.40%   | -                             |   |
| Frost Bank   | Financial Services   | 146,300,480                   | 0.25%   | -                             |   |
| Frankel Family Trust   | Multi-Dwelling Units | 198,802,070                   | 0.34%   | 85,735,992                    | 0.27%   |
| Southwestern Bell Telephone                                  | Telephone/Utility    | -                             |   | 82,370,819                    | 0.26%   |
| CRM Real Est LTD Prtnrshp                                    | Shopping Center      | -                             |   | 78,713,400                    | 0.25%   |
| San Antonio Resorts, Ltd.                                    | Resorts              | -                             |   | 75,704,893                    | 0.24%   |
| TOTALS   |                      | <u>\$3,797,850,294</u>        | <u>6.51%</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)

| <u>Year<br/>Ended<br/>08/31</u> | <u>Alamo<br/>Community<br/>College</u> | <u>Bandera<br/>County</u> | <u>Bexar<br/>County</u> | <u>University<br/>Health<br/>System</u> | <u>City of<br/>Grey<br/>Forest</u> |
|---------------------------------|--|---------------------------|-------------------------|---|------------------------------------|
| 2011                            | 0.14162                                | 0.67690                   | 0.29619                 | 0.27624                                 | 0.09353                            |
| 2012                            | 0.14162                                | 0.67690                   | 0.29619                 | 0.27624                                 | 0.09353                            |
| 2013                            | 0.14915                                | 0.67690                   | 0.29619                 | 0.27624                                 | 0.09353                            |
| 2014                            | 0.14915                                | 0.67690                   | 0.28382                 | 0.27624                                 | 0.09353                            |
| 2015                            | 0.14915                                | 0.67690                   | 0.29750                 | 0.27624                                 | 0.08844                            |
| 2016                            | 0.14915                                | 0.67690                   | 0.29325                 | 0.27624                                 | 0.08844                            |
| 2017                            | 0.14915                                | 0.67690                   | 0.29123                 | 0.27624                                 | 0.08844                            |
| 2018                            | 0.14915                                | 0.67690                   | 0.27743                 | 0.27624                                 | 0.08844                            |
| 2019                            | 0.14915                                | 0.67690                   | 0.27743                 | 0.27624                                 | 0.08844                            |
| 2020                            | 0.14915                                | 0.67690                   | 0.27743                 | 0.27624                                 | 0.08844                            |

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

| City of<br>Helotes | City<br>of Leon<br>Valley | Medina<br>County | San Antonio<br>River<br>Authority | City of<br>San<br>Antonio | San Antonio<br>MUD #1 | City of<br>Shavano<br>Park |
|--------------------|---------------------------|------------------|-----------------------------------|---------------------------|-----------------------|----------------------------|
| 0.36000            | 0.53551                   | 0.53400          | 0.01737                           | 0.56569                   | 0.70690               | 0.32000                    |
| 0.35500            | 0.57428                   | 0.52900          | 0.01737                           | 0.56569                   | 0.69250               | 0.32000                    |
| 0.35500            | 0.58292                   | 0.52500          | 0.01780                           | 0.56569                   | 0.70320               | 0.32000                    |
| 0.35000            | 0.57551                   | 0.52500          | 0.01750                           | 0.56569                   | 0.68770               | 0.30962                    |
| 0.35000            | 0.56162                   | 0.55170          | 0.01729                           | 0.55827                   | 0.62770               | 0.28774                    |
| 0.35000            | 0.55660                   | 0.55170          | 0.01729                           | 0.55827                   | 0.63450               | 0.28774                    |
| 0.35000            | 0.55660                   | 0.55170          | 0.01729                           | 0.55827                   | 0.63770               | 0.28774                    |
| 0.35000            | 0.54588                   | 0.55170          | 0.01858                           | 0.55827                   | 0.59710               | 0.28774                    |
| 0.35000            | 0.54359                   | 0.55170          | 0.01858                           | 0.55827                   | 0.58890               | 0.28774                    |
| 0.34652            | 0.53590                   | 0.54730          | 0.01858                           | 0.55827                   | 0.53000               | 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<br/>Ended<br/>08/31</u> | <u>Average<br/>Daily<br/>Membership *</u> | <u>Assessed<br/>Value</u> | <u>Total<br/>Bonded<br/>Debt</u> |
|---------------------------------|---|---------------------------|----------------------------------|
| 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                            | 103,790                                   | 50,316,708,397            | 2,326,372,479                    |
| 2019                            | 104,116                                   | 53,940,608,215            | 2,324,590,195                    |
| 2020                            | 105,787                                   | 58,292,211,769            | 2,195,401,754                    |

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



| Restricted for<br>Debt Service |            | Net<br>Bonded<br>Debt | Ratio to Net Debt     |                             |
|--------------------------------|------------|-----------------------|-----------------------|-----------------------------|
|                                |            |                       | Assessed<br>Valuation | Average Daily<br>Membership |
| \$                             | 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                   |
|                                | 46,851,268 | 2,148,550,486         | 3.69%                 | 20,310.16                   |

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<br/>Ended<br/>08/31</u> | <u>Principal</u> | <u>Interest and<br/>Fiscal Charges</u> | <u>Total<br/>Debt<br/>Service</u> | <u>Total<br/>General<br/>Expenditures</u> | <u>Debt Service<br/>to General<br/>Expenditures</u> |
|---------------------------------|------------------|--|-----------------------------------|---|---|
| 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%  |
| 2020                            | 109,240,000      | 81,289,542                             | 190,529,542                       | 922,531,935                               | 20.65%  |

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, 2020

(UNAUDITED)

| <u>Taxing Body</u>                          | <u>Estimated<br/>Obligation</u> | <u>As of</u> | <u>Estimated<br/>Percentage (1)</u> | <u>Overlapping<br/>Amount</u>  |
|---|---------------------------------|--------------|-------------------------------------|--------------------------------|
| Alamo Community College                     | \$ 437,790,000 <sup>a</sup>     | 08/31/20     | 35.34%                              | \$ 154,714,986                 |
| Bandera County                              | 5,090,000 <sup>a</sup>          | 08/31/20     | 1.26%                               | 64,134                         |
| Bexar County                                | 1,944,900,000 <sup>a</sup>      | 08/31/20     | 35.34%                              | 687,327,660                    |
| Bexar County Hospital District <sup>b</sup> | 932,030,000 <sup>a</sup>        | 08/31/20     | 35.34%                              | 329,379,402                    |
| City of Helotes                             | 8,235,000 <sup>a</sup>          | 08/31/20     | 100.00%                             | 8,235,000                      |
| City of Leon Valley                         | 8,130,000 <sup>a</sup>          | 08/31/20     | 100.00%                             | 8,130,000                      |
| Medina County                               | 29,375,000 <sup>a</sup>         | 08/31/20     | 3.95%                               | 1,160,313                      |
| City of San Antonio                         | 2,184,020,000 <sup>a</sup>      | 08/31/20     | 35.37%                              | 772,487,874                    |
| San Antonio MUD#1                           | 760,000 <sup>a</sup>            | 08/31/20     | 100.00%                             | 760,000                        |
| City of Shavano Park                        | 3,150,000 <sup>a</sup>          | 08/31/20     | 100.00%                             | 3,150,000                      |
|   |                                 |              |                                     | <u>1,965,409,369</u>           |
| Northside Independent School District       | 2,066,845,000                   | 08/31/20     | 100.00%                             | <u>2,066,845,000</u>           |
|   |                                 |              |                                     | <u><u>\$ 4,032,254,369</u></u> |

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

<sup>a</sup> Gross Debt

<sup>b</sup> 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, 2020

(UNAUDITED)

|  |                   |                          |
|--|-------------------|--------------------------|
| Assessed Valuation 2019 Tax Roll             |                   | <u>\$ 58,292,211,769</u> |
| Debt Limit - 10% of Assessed Valuation       |                   | \$ 5,829,221,177         |
| General Obligation Bonds                     | \$ 2,195,401,754  |                          |
| Deduct amount available in Debt Service Fund | <u>46,851,268</u> |                          |
| Applicable Debt                              |                   | <u>2,148,550,486</u>     |
| Legal Debt Margin                            |                   | <u>\$ 3,680,670,691</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<br>Ended<br>08/31 | (1)<br>Estimated<br>Population | (2)<br>Estimated<br>Number of<br>Households | (3)<br>Births | New Single<br>Family<br>Housing | Average<br>Daily<br>Attendance | Average<br>Daily<br>Membership |
|------------------------|--------------------------------|---|---------------|---------------------------------|--------------------------------|--------------------------------|
| 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                                     | 8,177         | 3,005                           | 93,065                         | 97,356                         |
| 2014                   | 589,000                        | 199,000                                     | 8,506         | 2,979                           | 95,203                         | 99,380                         |
| 2015                   | 609,000                        | 201,000                                     | 8,690         | 3,083                           | 96,476                         | 101,010                        |
| 2016                   | 625,000                        | 205,000                                     | 8,804         | 3,392                           | 97,952                         | 102,952                        |
| 2017                   | 638,000                        | 211,000                                     | 8,774         | 3,478                           | 98,688                         | 103,651                        |
| 2018                   | 650,000                        | 215,000                                     | 8,701         | 3,848                           | 98,628                         | 104,380                        |
| 2019                   | 663,000                        | 218,000                                     | N/A           | 3,773                           | 98,227                         | 104,116                        |
| 2020                   | 675,000                        | 221,000                                     | N/A           | 4,143                           | 98,854                         | 105,787                        |

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 because of MOE issues is a Resource Planning estimate (ACS Measurement of Error issues), and years beyond are 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. The San Antonio Metropolitan Health District is not able to provide births by census tract after the 2015-16 school year. 2016-17 & 2017-18 data are Resource Planning estimates of births using other data sources.

| (4)<br>Pupil/<br>Teacher<br>Ratio | (4)<br>Number of<br>Teachers | Total<br>Staff | Student Ethnicity |       |                      |       | Student %<br>Free or<br>Reduced<br>Lunch |
|-----------------------------------|------------------------------|----------------|-------------------|-------|----------------------|-------|--|
|                                   |                              |                | Hispanic          | White | African-<br>American | Other |  |
| 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                        | 13,822         | 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%                                    |
| 15.40                             | 7,002                        | 13,645         | 68.2%             | 18.1% | 6.6%                 | 7.1%  | 39.6%                                    |

- (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<br>Ended<br>08/31 | (1)<br>Estimated<br>Population | (2)<br>Personal<br>Income | (2)<br>Per Capita<br>Personal<br>Income | (3)<br>Unemployment<br>Rate | Assessed<br>Valuation<br>of Taxable<br>Property | Weighted<br>Average<br>Daily<br>Attendance | Wealth<br>Per<br>WADA |
|------------------------|--------------------------------|---------------------------|---|-----------------------------|---|--|-----------------------|
| 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                        | 33,105,120,000            | 48,684                                  | 3.0%                        | 53,940,608,215                                  | 128,948                                    | 418,313               |
| 2020                   | 675,000                        | Not Available             | Not Available                           | 7.8%                        | 58,292,211,769                                  | 126,318                                    | 461,471               |

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, 2020

(UNAUDITED)

| <u>Employer</u>  | <u>2019</u>      |   | <u>2010</u>      |   |
|--|------------------|---|------------------|---|
|  | <u>Employees</u> | <u>Percentage<br/>of Total<br/>Employment</u> | <u>Employees</u> | <u>Percentage<br/>of Total<br/>Employment</u> |
| Joint Base San Antonio (JBSA) - Lackland, Fort Sam, & Randolph (1) | 80,000           | 7.56%   | 75,052           | 9.22%   |
| H.E.B. Food Stores   | 22,000           | 2.08%   | 17,664           | 2.17%   |
| USAA   | 19,000           | 1.80%   | 14,589           | 1.79%   |
| Northside Independent School District                              | 13,977           | 1.32%   | 12,597           | 1.55%   |
| City of San Antonio  | 13,881           | 1.31%   | 11,017           | 1.35%   |
| North East Independent School District                             | 9,001            | 0.85%   | 10,223           | 1.25%   |
| Methodist Health Care System                                       | 9,851            | 0.93%   | 7,154            | 0.88%   |
| San Antonio Independent School District                            | 7,677            | 0.73%   | 7,714            | 0.95%   |
| JPMorgan Chase & Co.   | 5,000            | 0.47%   | -                |   |
| Baptist Healthcare System  | 6,371            | 0.60%   | -                |   |
|  | <u>186,758</u>   | <u>17.65%</u>                                 | <u>156,010</u>   | <u>19.16%</u>                                 |

Source: City of San Antonio Comprehensive Annual Financial Report for the Year Ended September 30, 2019.  
Current year ended September 30, 2020 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 2019, estimate was 1,058,300 as of  
January 2019. For 2010, estimate was 814,900 as of January 2010.

(1) In fiscal year 2012, Lackland, Fort Sam and Randolph military operations were consolidated into Joint Base San Antonio. In fiscal year 2010, the employee counts were 35,026, 28,082, and 11,944, respectively.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**AVERAGE DAILY ATTENDANCE AND  
AVERAGE DAILY MEMBERSHIP**

Last Ten Years

(UNAUDITED)

| Year<br>Ended<br>08/31 | *<br>Average<br>Daily<br>Attendance | **<br>Average<br>Daily<br>Membership | Ratio of<br>Average Daily<br>Attendance to<br>Average Daily<br>Membership | Percentage<br>Increase<br>(Decrease) of<br>Average Daily<br>Attendance<br>Over<br>Prior Year |
|------------------------|-------------------------------------|--------------------------------------|---|--|
| 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%   |
| 2020                   | 98,854                              | 105,787                              | 93.45%  | 0.64%  |

\* 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<br>Ended<br>08/31 | Average<br>Daily<br>Attendance | General Fund Only     |                   |                      |
|------------------------|--------------------------------|-----------------------|-------------------|----------------------|
|                        |                                | Total<br>Expenditures | Cost Per<br>Pupil | Percentage<br>Change |
| 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%                 |
| 2020                   | 98,854                         | 922,531,935           | 9,332             | 2.6%                 |

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

| Governmental Activities <sup>(1)</sup> |                   |                      |
|--|-------------------|----------------------|
| Total<br>Expenditures                  | Cost Per<br>Pupil | Percentage<br>Change |
| \$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%                 |
| 1,454,991,733                          | 14,719            | 8.4%                 |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**CONSTRUCTION AND PROPERTY VALUE (1)**

**Last Ten Years**

(In Thousands)

(UNAUDITED)

| Fiscal<br>Year | Commercial Construction |                       | Residential Construction |                       | Total<br>Assessed<br>Value |
|----------------|-------------------------|-----------------------|--------------------------|-----------------------|----------------------------|
|                | Number of<br>Permits    | Construction<br>Value | Number of<br>Permits     | Construction<br>Value |                            |
| 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                |
| 2020           | 3,311                   | 1,997,155             | 4,337                    | 147,789               | 116,782,849                |

(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, 2020

(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 | 7,614                |
| Administrative/Other Professionals           | 1,291                |
| Support and Classified personnel             | <u>4,741</u>         |
| Total  | <u><u>13,645</u></u> |

Number of Schools and Special Facilities:

|                       |                   |
|-----------------------|-------------------|
| High Schools          | 19                |
| Middle Schools        | 21                |
| Elementary Schools    | 80                |
| Special Schools       | 4                 |
| Other Support Centers | <u>14</u>         |
| Total                 | <u><u>138</u></u> |

Other Demographics:

|                                  |         |
|----------------------------------|---------|
| Student Enrollment               | 107,817 |
| Average Daily Membership         | 105,787 |
| Average Daily Attendance         | 98,854  |
| Population (estimated)           | 675,000 |
| Number of Households (estimated) | 221,000 |

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>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> | <u>2019-20</u> |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>School Buildings</b>         |                |                |                |                |                |                |                |                |                |                |
| Adams Hill Elementary (1973)    |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | 67,835         | 67,835         | 67,835         | 67,835         | 67,835         | 72,843         | 72,843         | 72,843         | 72,843         | 72,843         |
| Capacity (students)             | 378            | 657            | 644            | 645            | 645            | 645            | 633            | 633            | 633            | 642            |
| Enrollment                      | 518            | 560            | 528            | 526            | 574            | 554            | 550            | 518            | 472            | 527            |
| Allen Elementary (1957)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | 69,629         | 70,396         | 70,396         | 70,396         | 70,396         | 87,253         | 99,995         | 99,995         | 99,995         | 99,995         |
| Capacity (students)             | 521            | 513            | 492            | 492            | 492            | 481            | 492            | 677            | 677            | 663            |
| Enrollment                      | 582            | 613            | 621            | 617            | 570            | 599            | 554            | 573            | 579            | 563            |
| 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)             | 864            | 835            | 815            | 807            | 807            | 807            | 807            | 807            | 807            | 807            |
| Enrollment                      | 826            | 858            | 949            | 760            | 631            | 640            | 679            | 673            | 685            | 660            |
| 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)             | 766            | 745            | 774            | 786            | 786            | 799            | 799            | 778            | 778            | 778            |
| Enrollment                      | 997            | 1,031          | 900            | 833            | 844            | 784            | 739            | 691            | 664            | 663            |
| Behlau Elementary (2010)        |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | 100,040        | 100,040        | 100,040        | 100,040        | 100,040        | 100,424        | 100,424        | 100,424        | 100,424        | 100,424        |
| Capacity (students)             | 872            | 872            | 859            | 831            | 831            | 830            | 796            | 796            | 806            | 793            |
| Enrollment                      | 424            | 436            | 579            | 731            | 803            | 897            | 970            | 1,080          | 763            | 779            |
| 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            | 683            | 675            | 675            | 675            | 675            | 655            | 655            | 655            |
| Enrollment                      | 585            | 600            | 606            | 638            | 549            | 516            | 529            | 538            | 524            | 569            |
| Boldt Elementary (2015)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | -              | -              | -              | -              | 101,162        | 101,162        | 101,162        | 101,162        | 101,162        | 101,162        |
| Capacity (students)             | -              | -              | -              | -              | 861            | 861            | 851            | 851            | 839            | 838            |
| Enrollment                      | -              | -              | -              | -              | 465            | 465            | 620            | 749            | 850            | 1,066          |
| Boone Elementary (1974)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | 84,913         | 84,913         | 84,913         | 84,913         | 84,913         | 84,913         | 87,776         | 86,320         | 86,320         | 86,320         |
| Capacity (students)             | 855            | 888            | 764            | 736            | 736            | 744            | 744            | 764            | 633            | 609            |
| Enrollment                      | 666            | 666            | 670            | 656            | 610            | 619            | 622            | 579            | 556            | 547            |
| 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            | 682            | 674            | 674            | 682            | 703            | 695            | 678            | 716            |
| Enrollment                      | 616            | 611            | 601            | 601            | 595            | 599            | 649            | 624            | 610            | 489            |
| Braun Station Elementary (1982) |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | 92,588         | 92,588         | 92,588         | 92,588         | 92,588         | 92,588         | 92,588         | 93,138         | 93,138         | 93,138         |
| Capacity (students)             | 744            | 714            | 703            | 693            | 693            | 661            | 661            | 661            | 703            | 704            |
| Enrollment                      | 664            | 637            | 596            | 562            | 580            | 578            | 568            | 537            | 514            | 483            |
| 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)             | 645            | 645            | 584            | 576            | 576            | 563            | 563            | 542            | 542            | 613            |
| Enrollment                      | 510            | 501            | 501            | 500            | 507            | 511            | 495            | 472            | 451            | 493            |
| Cable Elementary (1958)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | 75,631         | 75,631         | 75,631         | 75,631         | 75,631         | 71,542         | 71,542         | 71,542         | 71,542         | 71,542         |
| Capacity (students)             | 665            | 665            | 673            | 644            | 644            | 644            | 644            | 644            | 644            | 613            |
| Enrollment                      | 649            | 727            | 719            | 785            | 760            | 768            | 697            | 676            | 581            | 534            |
| 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            | 846            | 810            | 810            | 756            | 756            | 756            | 756            | 788            |
| Enrollment                      | 754            | 776            | 830            | 866            | 874            | 848            | 828            | 766            | 715            | 693            |
| Carnahan Elementary (2008)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                     | 102,941        | 102,941        | 102,941        | 102,941        | 102,941        | 103,025        | 103,025        | 103,025        | 103,025        | 103,025        |
| Capacity (students)             | 826            | 785            | 764            | 756            | 756            | 839            | 839            | 818            | 818            | 641            |
| Enrollment                      | 669            | 630            | 622            | 602            | 640            | 604            | 586            | 577            | 556            | 551            |



NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**School Building Information**  
**Last Ten Fiscal Years**

(UNAUDITED)

|                                  | <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> | <u>2019-20</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)              | 695            | 683            | 683            | 683            | 683            | 696            | 679            | 659            | 655            | 655            |
| Enrollment                       | 722            | 698            | 694            | 647            | 630            | 620            | 589            | 572            | 561            | 580            |
| 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)              | 866            | 858            | 858            | 858            | 858            | 858            | 820            | 832            | 800            | 774            |
| Enrollment                       | 820            | 758            | 731            | 758            | 738            | 669            | 630            | 611            | 628            | 621            |
| 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            | 522            | 522            | 522            | 522            | 522            | 522            | 469            |
| Enrollment                       | 599            | 638            | 645            | 610            | 593            | 577            | 600            | 613            | 560            | 536            |
| Cole Elementary (2016)           |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | -              | -              | -              | -              | -              | 101,162        | 101,162        | 101,162        | 101,162        | 101,162        |
| Capacity (students)              | -              | -              | -              | -              | -              | 603            | 603            | 582            | 603            | 817            |
| Enrollment                       | -              | -              | -              | -              | -              | 638            | 638            | 793            | 874            | 939            |
| 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)              | 703            | 695            | 652            | 644            | 644            | 624            | 603            | 582            | 603            | 572            |
| Enrollment                       | 596            | 556            | 592            | 677            | 726            | 660            | 665            | 734            | 625            | 636            |
| 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)              | 703            | 703            | 661            | 653            | 653            | 674            | 674            | 653            | 633            | 612            |
| Enrollment                       | 642            | 643            | 629            | 627            | 628            | 621            | 609            | 574            | 566            | 589            |
| Ellison Elementary (2014)        |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | -              | -              | -              | 102,699        | 102,699        | 102,699        | 102,699        | 102,699        | 102,699        | 102,699        |
| Capacity (students)              | -              | -              | -              | 851            | 851            | 839            | 839            | 839            | 839            | 850            |
| Enrollment                       | -              | -              | -              | 462            | 462            | 505            | 531            | 575            | 617            | 671            |
| 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            | 538            | 530            | 530            | 530            | 530            | 530            | 509            | 509            |
| Enrollment                       | 586            | 568            | 540            | 552            | 557            | 492            | 521            | 456            | 436            | 433            |
| 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)              | 776            | 768            | 768            | 760            | 760            | 748            | 707            | 707            | 740            | 647            |
| Enrollment                       | 762            | 764            | 756            | 738            | 710            | 693            | 674            | 650            | 581            | 525            |
| 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            | 949            | 928            | 942            | 942            | 942            | 942            | 942            | 942            | 798            |
| Enrollment                       | 709            | 778            | 834            | 919            | 973            | 970            | 893            | 832            | 754            | 777            |
| 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            | 744            | 728            | 728            | 707            | 711            | 711            | 707            | 707            |
| Enrollment                       | 715            | 711            | 684            | 636            | 647            | 625            | 591            | 600            | 608            | 586            |
| Fields Elementary (2016)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | -              | -              | -              | -              | -              | 108,450        | 108,450        | 108,450        | 108,450        | 108,450        |
| Capacity (students)              | -              | -              | -              | -              | -              | 830            | 830            | 777            | 777            | 838            |
| Enrollment                       | -              | -              | -              | -              | -              | 740            | 740            | 838            | 853            | 835            |
| 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)              | 809            | 809            | 830            | 830            | 830            | 809            | 830            | 777            | 777            | 753            |
| Enrollment                       | 962            | 1,046          | 799            | 824            | 852            | 870            | 842            | 774            | 699            | 701            |
| 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)              | 858            | 858            | 871            | 863            | 863            | 867            | 830            | 818            | 809            | 788            |
| Enrollment                       | 756            | 836            | 880            | 946            | 975            | 979            | 975            | 922            | 861            | 873            |
| Franklin Elementary (2013)       |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | -              | -              | 96,941         | 96,941         | 96,941         | 100,564        | 100,564        | 100,564        | 100,564        | 100,564        |
| Capacity (students)              | -              | -              | 703            | 715            | 715            | 695            | 715            | 715            | 703            | 723            |
| Enrollment                       | -              | -              | 466            | 466            | 551            | 609            | 730            | 792            | 768            | 801            |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**School Building Information**  
**Last Ten Fiscal Years**

(UNAUDITED)

|                                | <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> | <u>2019-20</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)            | 789            | 777            | 756            | 748            | 748            | 748            | 748            | 748            | 736            | 748            |
| Enrollment                     | 725            | 719            | 702            | 686            | 689            | 684            | 662            | 610            | 568            | 533            |
| John Glenn Elementary (1962)   |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 85,854         | 85,854         | 85,854         | 85,854         | 85,854         | 85,854         | 92,292         | 91,926         | 91,926         | 91,926         |
| Capacity (students)            | 744            | 723            | 714            | 706            | 706            | 685            | 706            | 747            | 624            | 588            |
| Enrollment                     | 703            | 717            | 675            | 677            | 674            | 629            | 609            | 579            | 544            | 542            |
| Glenoaks Elementary (1961)     |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 62,441         | 62,441         | 62,441         | 62,441         | 62,441         | 62,441         | 62,441         | 73,341         | 74,431         | 74,431         |
| Capacity (students)            | 500            | 521            | 554            | 521            | 521            | 521            | 541            | 521            | 500            | 444            |
| Enrollment                     | 634            | 684            | 654            | 594            | 653            | 681            | 672            | 619            | 684            | 512            |
| 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            | 784            | 784            | 776            | 776            | 788            | 780            | 785            | 777            | 736            |
| Enrollment                     | 842            | 826            | 808            | 789            | 808            | 823            | 798            | 768            | 746            | 716            |
| Helotes Elementary (1939)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 54,164         | 56,388         | 56,388         | 56,388         | 56,388         | 64,870         | 64,870         | 64,870         | 64,870         | 64,870         |
| Capacity (students)            | 441            | 441            | 428            | 433            | 433            | 433            | 420            | 420            | 399            | 441            |
| Enrollment                     | 475            | 484            | 368            | 368            | 376            | 374            | 401            | 408            | 424            | 404            |
| 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            | 872            | 904            | 885            | 885            | 885            | 896            | 885            | 885            | 885            |
| Enrollment                     | 551            | 654            | 698            | 594            | 637            | 776            | 817            | 530            | 537            | 617            |
| 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)            | 847            | 835            | 815            | 839            | 839            | 859            | 798            | 818            | 818            | 818            |
| Enrollment                     | 900            | 602            | 656            | 749            | 871            | 995            | 945            | 999            | 974            | 980            |
| 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)            | 632            | 624            | 624            | 604            | 604            | 604            | 604            | 604            | 588            | 588            |
| Enrollment                     | 622            | 694            | 691            | 718            | 727            | 735            | 747            | 716            | 696            | 741            |
| 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)            | 661            | 661            | 673            | 644            | 644            | 633            | 633            | 633            | 633            | 629            |
| Enrollment                     | 556            | 588            | 633            | 674            | 647            | 624            | 610            | 545            | 488            | 531            |
| Kallison Elementary (2017)     |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | -              | -              | -              | -              | -              | -              | 102,699        | 102,699        | 102,699        | 102,699        |
| Capacity (students)            | -              | -              | -              | -              | -              | -              | 864            | 864            | 851            | 830            |
| Enrollment                     | -              | -              | -              | -              | -              | -              | 585            | 585            | 825            | 1,106          |
| Knowlton Elementary (1985)     |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 76,977         | 76,977         | 76,977         | 76,977         | 76,977         | 76,977         | 77,409         | 77,409         | 77,409         | 77,409         |
| Capacity (students)            | 784            | 809            | 830            | 801            | 801            | 788            | 801            | 747            | 735            | 747            |
| Enrollment                     | 731            | 751            | 743            | 733            | 695            | 679            | 656            | 669            | 612            | 603            |
| 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            | 798            | 818            | 810            | 810            | 810            | 818            | 818            | 818            | 818            |
| Enrollment                     | 998            | 1,053          | 1,089          | 1,057          | 1,072          | 1,055          | 821            | 745            | 714            | 693            |
| Kuentz Elementary (2009)       |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 103,483        | 103,483        | 103,483        | 103,483        | 103,483        | 104,625        | 104,625        | 104,625        | 104,625        | 104,625        |
| Capacity (students)            | 815            | 815            | 815            | 807            | 807            | 807            | 807            | 807            | 807            | 807            |
| Enrollment                     | 780            | 785            | 810            | 801            | 777            | 765            | 743            | 707            | 655            | 616            |
| Langley Elementary (2009)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 101,572        | 101,572        | 101,572        | 101,572        | 101,572        | 101,572        | 101,572        | 101,572        | 101,572        | 101,572        |
| Capacity (students)            | 871            | 871            | 879            | 871            | 871            | 871            | 859            | 859            | 859            | 830            |
| Enrollment                     | 831            | 566            | 613            | 676            | 755            | 486            | 438            | 457            | 444            | 483            |
| 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)            | 593            | 593            | 593            | 585            | 585            | 585            | 585            | 585            | 585            | 585            |
| Enrollment                     | 554            | 571            | 575            | 571            | 391            | 395            | 466            | 487            | 526            | 514            |

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|                                  | <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> | <u>2019-20</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)              | 730            | 723            | 693            | 727            | 727            | 714            | 727            | 715            | 715            | 712            |
| Enrollment                       | 686            | 662            | 693            | 701            | 643            | 617            | 636            | 585            | 589            | 556            |
| 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)              | 888            | 859            | 826            | 806            | 806            | 806            | 806            | 806            | 806            | 806            |
| Enrollment                       | 846            | 821            | 808            | 784            | 770            | 750            | 723            | 685            | 672            | 621            |
| Lieck Elementary (2011)          |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | 105,340        | 105,340        | 105,340        | 105,340        | 105,340        | 105,745        | 105,745        | 105,745        | 105,745        | 105,745        |
| Capacity (students)              | 851            | 851            | 872            | 851            | 851            | 831            | 835            | 835            | 831            | 818            |
| Enrollment                       | 394            | 394            | 551            | 622            | 682            | 681            | 711            | 732            | 676            | 659            |
| 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)              | 682            | 673            | 673            | 665            | 665            | 706            | 695            | 695            | 653            | 629            |
| Enrollment                       | 536            | 603            | 612            | 554            | 616            | 592            | 550            | 541            | 481            | 514            |
| 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            | 650            | 650            | 661            | 663            | 650            | 674            | 650            |
| Enrollment                       | 675            | 668            | 668            | 674            | 651            | 677            | 647            | 627            | 627            | 625            |
| Los Reyes Elementary (2012)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | -              | 105,616        | 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            | 839            |
| Enrollment                       | -              | 356            | 356            | 412            | 443            | 498            | 521            | 579            | 570            | 582            |
| 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            | 714            | 693            | 665            | 665            | 685            | 685            | 685            | 653            | 642            |
| Enrollment                       | 669            | 740            | 800            | 822            | 798            | 781            | 722            | 722            | 663            | 611            |
| 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            | 698            | 679            | 679            | 679            | 683            | 670            | 687            | 645            |
| Enrollment                       | 558            | 596            | 670            | 686            | 536            | 580            | 606            | 554            | 508            | 507            |
| McAndrew Elementary (2013)       |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | -              | -              | 90,285         | 90,285         | 90,285         | 90,285         | 90,285         | 90,285         | 90,285         | 90,285         |
| Capacity (students)              | -              | -              | 667            | 680            | 680            | 680            | 680            | 680            | 680            | 680            |
| Enrollment                       | -              | -              | 234            | 234            | 248            | 278            | 295            | 327            | 338            | 344            |
| 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            | 847            | 834            | 826            | 826            | 826            | 847            | 826            | 785            | 877            |
| Enrollment                       | 775            | 812            | 818            | 733            | 804            | 826            | 801            | 669            | 673            | 830            |
| 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)              | 759            | 776            | 784            | 776            | 776            | 764            | 767            | 772            | 752            | 740            |
| Enrollment                       | 937            | 1,014          | 826            | 820            | 811            | 852            | 797            | 738            | 702            | 814            |
| Meadow Village Elementary (1967) |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | 78,464         | 78,464         | 78,464         | 78,464         | 78,464         | 80,236         | 80,236         | 80,236         | 80,236         | 80,236         |
| Capacity (students)              | 695            | 685            | 665            | 657            | 657            | 657            | 657            | 625            | 604            | 593            |
| Enrollment                       | 550            | 551            | 638            | 672            | 636            | 615            | 538            | 531            | 513            | 449            |
| Michael Elementary (1999)        |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | 83,136         | 93,634         | 93,634         | 93,634         | 93,634         | 94,222         | 94,222         | 94,222         | 94,222         | 94,222         |
| Capacity (students)              | 674            | 674            | 839            | 842            | 842            | 814            | 814            | 818            | 818            | 794            |
| Enrollment                       | 589            | 523            | 799            | 825            | 827            | 854            | 763            | 745            | 689            | 699            |
| Mireles Elementary (2011)        |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | 102,680        | 102,680        | 102,680        | 102,680        | 102,680        | 102,680        | 102,680        | 102,680        | 102,680        | 102,680        |
| Capacity (students)              | 851            | 872            | 831            | 823            | 823            | 851            | 810            | 810            | 810            | 809            |
| Enrollment                       | 514            | 514            | 702            | 862            | 976            | 1,113          | 889            | 931            | 960            | 952            |
| Mora Elementary (2018)           |                |                |                |                |                |                |                |                |                |                |
| Square Feet                      | -              | -              | -              | -              | -              | -              | -              | 101,162        | 101,162        | 101,162        |
| Capacity (students)              | -              | -              | -              | -              | -              | -              | -              | 851            | 798            | 851            |
| Enrollment                       | -              | -              | -              | -              | -              | -              | -              | 473            | 473            | 952            |

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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)                  | 839            | 859            | 838            | 818            | 818            | 839            | 822            | 802            | 798            | 764            |
| Enrollment                           | 886            | 913            | 876            | 910            | 892            | 886            | 896            | 871            | 884            | 813            |
| Myers Elementary (1997)              |                |                |                |                |                |                |                |                |                |                |
| Square Feet                          | 80,981         | 80,981         | 80,981         | 80,981         | 80,981         | 80,951         | 80,951         | 80,951         | 80,951         | 80,951         |
| Capacity (students)                  | 673            | 677            | 652            | 677            | 677            | 665            | 652            | 663            | 652            | 663            |
| Enrollment                           | 676            | 688            | 687            | 712            | 721            | 723            | 660            | 680            | 669            | 681            |
| 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            | 663            | 674            | 655            | 655            | 655            | 655            | 655            | 655            | 604            |
| Enrollment                           | 661            | 612            | 560            | 562            | 501            | 470            | 462            | 464            | 452            | 559            |
| Northwest Crossing Elementary (1982) |                |                |                |                |                |                |                |                |                |                |
| Square Feet                          | 80,414         | 80,414         | 80,414         | 80,414         | 80,414         | 80,414         | 80,414         | 80,414         | 80,926         | 80,926         |
| Capacity (students)                  | 806            | 785            | 785            | 756            | 756            | 747            | 736            | 736            | 715            | 737            |
| Enrollment                           | 588            | 585            | 626            | 616            | 618            | 619            | 586            | 538            | 524            | 450            |
| 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)                  | 558            | 558            | 558            | 550            | 550            | 550            | 554            | 579            | 579            | 547            |
| Enrollment                           | 575            | 609            | 590            | 614            | 575            | 620            | 635            | 652            | 623            | 571            |
| 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)                  | 847            | 847            | 847            | 839            | 839            | 818            | 822            | 822            | 822            | 839            |
| Enrollment                           | 859            | 805            | 803            | 818            | 753            | 754            | 721            | 692            | 703            | 667            |
| 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)                  | 706            | 706            | 644            | 698            | 698            | 644            | 633            | 612            | 612            | 621            |
| Enrollment                           | 596            | 591            | 597            | 573            | 580            | 555            | 550            | 551            | 531            | 493            |
| 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)                  | 517            | 517            | 497            | 509            | 509            | 489            | 489            | 509            | 468            | 518            |
| Enrollment                           | 505            | 543            | 516            | 522            | 539            | 539            | 475            | 487            | 475            | 457            |
| Raba Elementary (2000)               |                |                |                |                |                |                |                |                |                |                |
| Square Feet                          | 92,530         | 92,530         | 92,530         | 92,530         | 92,530         | 92,841         | 92,841         | 92,841         | 92,841         | 92,841         |
| Capacity (students)                  | 781            | 756            | 744            | 756            | 756            | 756            | 756            | 736            | 736            | 736            |
| Enrollment                           | 812            | 812            | 754            | 727            | 758            | 698            | 730            | 765            | 740            | 707            |
| 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            | 674            | 674            | 666            | 666            | 666            | 637            | 633            | 633            | 560            |
| Enrollment                           | 536            | 515            | 637            | 634            | 638            | 642            | 665            | 599            | 546            | 579            |
| 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            | 826            | 830            | 830            | 809            | 822            | 802            | 818            | 817            |
| Enrollment                           | 582            | 676            | 801            | 677            | 762            | 915            | 807            | 895            | 998            | 997            |
| 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            | 838            | 806            | 798            | 798            | 798            | 798            | 798            | 798            | 798            |
| Enrollment                           | 634            | 617            | 597            | 546            | 587            | 572            | 593            | 564            | 521            | 534            |
| 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            | 645            | 637            | 617            | 617            | 637            | 616            | 616            | 616            | 604            |
| Enrollment                           | 531            | 521            | 527            | 530            | 513            | 498            | 505            | 509            | 471            | 472            |
| 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)                  | 785            | 785            | 806            | 798            | 798            | 798            | 788            | 756            | 756            | 732            |
| Enrollment                           | 728            | 699            | 716            | 690            | 690            | 687            | 630            | 592            | 603            | 573            |
| Timberwilde Elementary (1980)        |                |                |                |                |                |                |                |                |                |                |
| Square Feet                          | 80,042         | 80,042         | 80,042         | 80,042         | 80,042         | 80,042         | 80,702         | 80,702         | 80,702         | 80,702         |
| Capacity (students)                  | 818            | 818            | 858            | 850            | 850            | 839            | 830            | 809            | 788            | 774            |
| Enrollment                           | 735            | 756            | 783            | 770            | 775            | 714            | 695            | 630            | 593            | 609            |

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**School Building Information**  
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(UNAUDITED)

|                                    | <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> | <u>2019-20</u> |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 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)                | 249            | 249            | 229            | 221            | 221            | 221            | 221            | 221            | 208            | 197            |
| Enrollment                         | 475            | 468            | 462            | 439            | 424            | 399            | 413            | 408            | 389            | 376            |
| Villarreal Elementary (1968)       |                |                |                |                |                |                |                |                |                |                |
| Square Feet                        | 74,916         | 76,059         | 76,059         | 76,059         | 76,059         | 80,574         | 80,574         | 80,574         | 80,574         | 80,574         |
| Capacity (students)                | 788            | 788            | 768            | 760            | 760            | 760            | 760            | 760            | 709            | 704            |
| Enrollment                         | 833            | 715            | 759            | 790            | 789            | 748            | 739            | 710            | 681            | 704            |
| 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)                | 846            | 866            | 847            | 839            | 839            | 839            | 839            | 839            | 839            | 839            |
| Enrollment                         | 861            | 905            | 802            | 817            | 848            | 824            | 831            | 784            | 723            | 740            |
| Wernli Elementary (2020)           | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| Square Feet                        | -              | -              | -              | -              | -              | -              | -              | -              | -              | 102,842        |
| Capacity (students)                | -              | -              | -              | -              | -              | -              | -              | -              | -              | 839            |
| Enrollment                         | -              | -              | -              | -              | -              | -              | -              | -              | -              | 490            |
| Ward Elementary (2003)             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| Square Feet                        | 99,274         | 99,274         | 99,274         | 99,274         | 99,274         | 105,550        | 105,550        | 105,550        | 105,550        | 105,550        |
| Capacity (students)                | 804            | 785            | 818            | 831            | 831            | 839            | 839            | 839            | 839            | 858            |
| Enrollment                         | 1,089          | 1,029          | 990            | 945            | 897            | 877            | 857            | 859            | 838            | 857            |
| 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)                | 653            | 595            | 657            | 624            | 624            | 624            | 624            | 592            | 892            | 580            |
| Enrollment                         | 557            | 660            | 663            | 655            | 615            | 591            | 543            | 552            | 503            | 509            |
| Bernal Middle School (2014)        |                |                |                |                |                |                |                |                |                |                |
| Square Feet                        | -              | -              | -              | 196,800        | 196,800        | 196,800        | 196,800        | 196,800        | 196,800        | 196,800        |
| Capacity (students)                | -              | -              | -              | 1,285          | 1,285          | 1,265          | 1,247          | 1,225          | 1,204          | 1,206          |
| Enrollment                         | -              | -              | -              | 618            | 618            | 727            | 828            | 894            | 1,010          | 1,117          |
| 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          | 1,316          | 1,342          | 1,334          | 1,334          | 1,341          | 1,355          | 1,351          | 1,326          | 1,330          |
| Enrollment                         | 800            | 989            | 1,218          | 1,264          | 812            | 903            | 1,095          | 1,212          | 1,390          | 1,448          |
| 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)                | 1,151          | 1,151          | 1,195          | 1,159          | 1,159          | 1,162          | 1,142          | 1,158          | 1,131          | 1,140          |
| Enrollment                         | 1,021          | 1,074          | 1,086          | 1,070          | 1,047          | 1,023          | 981            | 949            | 954            | 933            |
| Folks Middle School (2013)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                        | -              | -              | 199,594        | 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          | 1,449          |
| Enrollment                         | -              | -              | 561            | 561            | 697            | 814            | 1,000          | 1,210          | 1,503          | 1,772          |
| 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)                | 1,494          | 1,494          | 1,483          | 1,483          | 1,483          | 1,462          | 1,460          | 1,464          | 1,452          | 1,422          |
| Enrollment                         | 1,342          | 1,416          | 1,486          | 1,474          | 1,481          | 1,513          | 1,473          | 1,470          | 1,489          | 1,578          |
| Hobby Middle School (1972)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                        | 129,574        | 129,574        | 129,574        | 129,574        | 129,574        | 141,857        | 141,857        | 141,857        | 141,857        | 141,857        |
| Capacity (students)                | 1,129          | 1,129          | 1,136          | 1,133          | 1,133          | 1,162          | 1,127          | 1,143          | 1,134          | 1,148          |
| Enrollment                         | 1,088          | 1,101          | 1,095          | 1,008          | 992            | 1,011          | 1,035          | 1,037          | 935            | 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)                | 1,387          | 1,387          | 1,343          | 1,369          | 1,369          | 1,413          | 1,372          | 1,368          | 1,357          | 1,374          |
| Enrollment                         | 1,513          | 1,561          | 1,673          | 1,493          | 1,462          | 1,463          | 1,499          | 1,507          | 1,482          | 1,451          |
| Jones Middle School (1993)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                        | 159,759        | 171,522        | 171,522        | 171,522        | 171,522        | 171,522        | 171,522        | 171,522        | 171,522        | 171,522        |
| Capacity (students)                | 1,328          | 1,354          | 1,255          | 1,365          | 1,365          | 1,326          | 1,303          | 1,279          | 1,352          | 1,259          |
| Enrollment                         | 1,113          | 1,151          | 1,162          | 1,181          | 1,202          | 1,215          | 1,118          | 1,071          | 1,011          | 968            |
| 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)                | 1,436          | 1,436          | 1,459          | 1,447          | 1,447          | 1,408          | 1,468          | 1,456          | 1,173          | 1,164          |
| Enrollment                         | 1,231          | 1,262          | 1,311          | 1,364          | 1,351          | 1,325          | 1,327          | 1,300          | 1,259          | 1,258          |

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|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Luna Middle School (2004)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 188,152        | 188,152        | 188,152        | 188,152        | 188,152        | 204,293        | 204,293        | 204,293        | 204,293        | 204,293        |
| Capacity (students)            | 1,312          | 1,330          | 1,352          | 1,352          | 1,352          | 1,358          | 1,511          | 1,514          | 1,483          | 1,453          |
| Enrollment                     | 1,031          | 1,111          | 1,160          | 1,216          | 1,230          | 1,247          | 1,295          | 1,355          | 1,442          | 1,444          |
| 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)            | 1,259          | 1,215          | 1,233          | 1,233          | 1,233          | 890            | 1,139          | 1,136          | 1,054          | 1,096          |
| Enrollment                     | 1,242          | 1,303          | 1,255          | 1,202          | 1,200          | 1,200          | 1,217          | 1,166          | 1,071          | 1,072          |
| Pease Middle School (1974)     |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 143,740        | 143,740        | 143,740        | 143,740        | 143,740        | 152,386        | 152,386        | 155,422        | 155,422        | 155,422        |
| Capacity (students)            | 1,338          | 1,312          | 1,237          | 1,245          | 1,245          | 1,265          | 1,224          | 1,220          | 1,065          | 1,179          |
| Enrollment                     | 1,142          | 1,170          | 1,172          | 1,165          | 1,140          | 1,117          | 1,163          | 1,099          | 1,122          | 1,091          |
| 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)            | 1,331          | 1,331          | 1,290          | 1,304          | 1,304          | 1,334          | 1,298          | 1,294          | 1,284          | 1,270          |
| Enrollment                     | 1,038          | 1,135          | 1,142          | 1,134          | 1,153          | 1,152          | 1,202          | 1,283          | 1,354          | 1,327          |
| Rayburn Middle School (1962)   |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 157,317        | 176,641        | 176,641        | 176,641        | 176,641        | 173,001        | 173,001        | 173,001        | 173,001        | 173,001        |
| Capacity (students)            | 1,166          | 1,150          | 1,249          | 1,180          | 1,180          | 1,162          | 1,216          | 1,155          | 836            | 1,009          |
| Enrollment                     | 932            | 979            | 950            | 992            | 979            | 974            | 924            | 934            | 975            | 908            |
| Ross Middle School (1966)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 146,521        | 147,874        | 147,874        | 139,949        | 139,949        | 139,949        | 139,949        | 139,949        | 139,949        | 139,949        |
| Capacity (students)            | 1,215          | 1,215          | 1,200          | 1,146          | 1,146          | 1,157          | 1,140          | 1,137          | 1,199          | 1,190          |
| Enrollment                     | 1,058          | 1,084          | 1,110          | 1,120          | 1,107          | 1,152          | 1,125          | 1,161          | 1,166          | 1,186          |
| Rudder Middle School (1982)    |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 119,263        | 119,263        | 119,263        | 119,263        | 119,263        | 130,288        | 130,288        | 130,288        | 130,288        | 130,288        |
| Capacity (students)            | 1,009          | 1,060          | 1,035          | 950            | 950            | 854            | 943            | 939            | 955            | 997            |
| Enrollment                     | 1,172          | 1,124          | 1,013          | 1,008          | 1,045          | 1,048          | 1,051          | 971            | 962            | 1,005          |
| Stevenson Middle School (1975) |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 157,921        | 172,619        | 172,619        | 172,619        | 172,619        | 172,619        | 172,619        | 172,619        | 172,619        | 172,619        |
| Capacity (students)            | 1,574          | 1,588          | 1,577          | 1,563          | 1,563          | 1,538          | 1,511          | 1,506          | 1,468          | 1,479          |
| Enrollment                     | 1,453          | 1,461          | 1,384          | 1,401          | 1,364          | 1,411          | 1,321          | 1,328          | 1,237          | 1,253          |
| Stinson Middle School (1991)   |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 159,330        | 159,330        | 159,330        | 159,330        | 159,330        | 159,330        | 159,330        | 166,697        | 166,697        | 166,697        |
| Capacity (students)            | 1,487          | 1,453          | 1,465          | 1,465          | 1,465          | 1,425          | 1,371          | 1,387          | 1,184          | 1,301          |
| Enrollment                     | 1,224          | 1,273          | 1,256          | 1,183          | 1,118          | 1,132          | 1,173          | 1,166          | 1,146          | 1,141          |
| Vale Middle School (2008)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 190,915        | 190,915        | 190,915        | 190,915        | 190,915        | 190,915        | 190,915        | 190,915        | 190,915        | 190,915        |
| Capacity (students)            | 1,494          | 1,494          | 1,477          | 1,494          | 1,494          | 1,478          | 1,468          | 1,448          | 1,437          | 1,426          |
| Enrollment                     | 1,378          | 1,297          | 1,370          | 1,402          | 1,351          | 1,320          | 1,317          | 1,323          | 1,350          | 1,337          |
| Zachry Middle School (1985)    |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 153,381        | 164,788        | 164,788        | 164,788        | 164,788        | 164,788        | 164,788        | 164,788        | 164,788        | 164,788        |
| Capacity (students)            | 1,352          | 1,219          | 1,298          | 1,306          | 1,306          | 1,349          | 1,310          | 1,259          | 1,200          | 1,141          |
| Enrollment                     | 1,088          | 1,141          | 1,034          | 1,018          | 1,079          | 1,028          | 1,007          | 945            | 930            | 956            |
| 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)            | 2,693          | 2,697          | 2,696          | 2,696          | 2,696          | 2,683          | 2,655          | 2,695          | 2,695          | 2,738          |
| Enrollment                     | 2,375          | 2,437          | 2,572          | 2,564          | 2,602          | 2,725          | 2,716          | 2,707          | 2,788          | 2,784          |
| Brennan High School (2010)     |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 465,000        | 465,000        | 465,000        | 458,501        | 458,501        | 458,501        | 458,501        | 458,501        | 458,501        | 458,501        |
| Capacity (students)            | 2,854          | 2,850          | 2,840          | 2,840          | 2,840          | 2,770          | 2,762          | 2,762          | 2,770          | 2,822          |
| Enrollment                     | 1,313          | 1,837          | 2,083          | 2,238          | 2,456          | 2,702          | 2,918          | 2,644          | 2,613          | 2,716          |
| Clark High School (1977)       |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | 372,667        | 372,667        | 372,667        | 372,667        | 372,667        | 372,667        | 372,667        | 373,900        | 373,900        | 373,900        |
| Capacity (students)            | 2,770          | 2,770          | 2,864          | 2,869          | 2,869          | 2,858          | 2,528          | 2,528          | 2,850          | 2,854          |
| Enrollment                     | 2,621          | 2,694          | 2,718          | 2,836          | 2,830          | 2,901          | 2,883          | 2,764          | 2,855          | 2,883          |
| Harlan High School (2017)      |                |                |                |                |                |                |                |                |                |                |
| Square Feet                    | -              | -              | -              | -              | -              | -              | -              | 486,686        | 486,686        | 486,686        |
| Capacity (students)            | -              | -              | -              | -              | -              | -              | -              | 2,818          | 2,770          | 2,869          |
| Enrollment                     | -              | -              | -              | -              | -              | -              | -              | 1,449          | 1,449          | 2,303          |

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|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 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)                           | 852            | 852            | 852            | 852            | 852            | 856            | 853            | 853            | 853            | 839            |
| Enrollment                                    | 838            | 833            | 824            | 869            | 855            | 845            | 852            | 845            | 867            | 850            |
| Holmes/Business Careers High School (1964)    |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 357,017        | 357,017        | 357,017        | 357,017        | 357,017        | 355,962        | 355,962        | 394,004        | 394,004        | 394,004        |
| Capacity (students)                           | 2,718          | 2,699          | 2,660          | 2,720          | 2,720          | 2,703          | 2,703          | 2,179          | 2,179          | 2,866          |
| Enrollment                                    | 2,621          | 2,664          | 2,649          | 2,757          | 2,828          | 2,913          | 2,959          | 2,887          | 2,847          | 2,711          |
| 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)                           | 2,888          | 2,915          | 2,860          | 2,937          | 2,937          | 2,937          | 2,929          | 2,933          | 2,909          | 2,949          |
| Enrollment                                    | 2,931          | 2,973          | 2,913          | 2,897          | 2,938          | 3,031          | 3,070          | 3,035          | 2,907          | 2,811          |
| Marshall High School (1950)                   |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 332,206        | 332,206        | 332,206        | 332,206        | 332,206        | 332,206        | 332,206        | 333,393        | 333,393        | 333,393        |
| Capacity (students)                           | 2,725          | 2,746          | 2,704          | 2,704          | 2,704          | 2,723          | 2,758          | 2,798          | 2,774          | 2,679          |
| Enrollment                                    | 2,546          | 2,555          | 2,640          | 2,592          | 2,711          | 2,692          | 2,616          | 2,618          | 2,531          | 2,562          |
| O'Connor High School (1998)                   |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 349,644        | 382,300        | 382,300        | 382,300        | 382,300        | 391,698        | 391,698        | 391,698        | 391,698        | 391,698        |
| Capacity (students)                           | 2,344          | 2,368          | 2,792          | 2,792          | 2,792          | 2,762          | 2,782          | 2,782          | 2,782          | 2,826          |
| Enrollment                                    | 2,945          | 3,102          | 3,010          | 3,031          | 3,095          | 3,158          | 3,298          | 3,337          | 3,274          | 3,258          |
| 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)                           | 2,810          | 2,810          | 2,836          | 2,752          | 2,752          | 2,747          | 2,762          | 2,838          | 2,838          | 2,909          |
| Enrollment                                    | 2,697          | 2,616          | 2,794          | 2,907          | 2,903          | 2,904          | 2,880          | 2,924          | 2,856          | 2,811          |
| Taft/Comm Arts High School (1985)             |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 372,275        | 372,275        | 372,275        | 372,275        | 372,275        | 372,275        | 372,275        | 372,275        | 372,275        | 372,275        |
| Capacity (students)                           | 2,885          | 2,452          | 2,844          | 2,871          | 2,871          | 2,853          | 2,844          | 2,844          | 2,844          | 2,844          |
| Enrollment                                    | 2,573          | 2,530          | 2,629          | 2,786          | 2,932          | 3,101          | 3,220          | 2,636          | 2,471          | 2,536          |
| Warren/Construction Careers HS (2002)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 428,026        | 428,026        | 428,026        | 400,898        | 400,898        | 400,898        | 400,898        | 400,898        | 400,898        | 400,898        |
| Capacity (students)                           | 2,810          | 2,842          | 2,848          | 2,816          | 2,816          | 2,806          | 2,798          | 2,798          | 2,798          | 2,838          |
| Enrollment                                    | 2,801          | 2,802          | 2,966          | 3,043          | 3,074          | 3,095          | 3,024          | 3,094          | 3,092          | 3,021          |
| <b>Other Facilities</b>                       |                |                |                |                |                |                |                |                |                |                |
| 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         | 55,778         | 55,778         | 55,778         | 55,778         | 55,778         |
| Child Nutrition Warehouse (1983)              |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 55,500         | 55,500         | 55,500         | 55,500         | 55,500         | 55,500         | 55,500         | 55,500         | 55,500         | 55,500         |
| Child Nutrition Warehouse @ NW Parkway (2015) |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | -              | -              | -              | -              | 85,768         | 85,768         | 85,768         | 85,768         | 85,768         | 85,768         |
| 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         | 4,917          | 4,917          | 4,917          |
| Natatorium @ Farris (2006)                    |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 51,410         | 51,410         | 51,410         | 51,410         | 51,410         | 51,410         | 51,410         | 51,410         | 51,410         | 51,410         |
| Northside Alternative MS-North (1997)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 20,825         | 20,825         | 20,825         | 20,825         | 20,825         | 20,825         | 20,825         | 20,825         | 20,825         | 20,825         |
| Family Engagement Center (1996)               |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 5,936          | 5,936          | 5,936          | 5,936          | 5,936          | 5,936          | 5,936          | 5,936          | 5,936          | 5,936          |

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
San Antonio, Texas

**School Building Information  
Last Ten Fiscal Years**

(UNAUDITED)

|   | <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> | <u>2019-20</u> |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Northside Alternative HS (1982)               |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 10,050         | 10,050         | 10,050         | 10,050         | 10,050         | 12,587         | 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         | 43,107         | 43,107         | 43,107         | 43,107         |
| N. Children's Center                          |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 19,216         | 19,216         | 19,216         | 19,216         | 19,216         | 19,216         | 19,216         | 19,305         | 19,305         | 19,305         |
| N. Learning Center (1987)                     |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 43,273         | 43,273         | 43,273         | 43,273         | 43,273         | 43,273         | 43,273         | 43,273         | 43,273         | 43,273         |
| Northside Sports Gym (2017)                   |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | -              | -              | -              | -              | -              | -              | 90,897         | 90,897         | 90,897         | 90,897         |
| Northside Swim Center (2013)                  |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | -              | -              | 18,824         | 18,824         | 18,824         | 18,824         | 18,824         | 18,824         | 18,824         | 18,824         |
| Northside Tennis Center (2013)                |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | -              | -              | 2,540          | 2,540          | 2,540          | 2,540          | 2,540          | 2,540          | 2,540          | 2,540          |
| O'Connor HS Agriculture Center (1998)         |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 79,862         | 79,862         | 79,862         | 79,862         | 79,862         | 79,862         | 79,862         | 79,862         | 79,862         | 79,862         |
| Holmgreen Center (1987)                       |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 43,695         | 43,695         | 43,695         | 43,695         | 43,695         | 43,695         | 43,695         | 43,695         | 43,695         | 43,695         |
| Reddix Center (NVT, NHP) (1993)               |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | 68,012         | 68,012         | 68,012         | 68,012         | 68,012         | 68,012         | 68,012         | 68,012         | 68,012         | 68,012         |
| Smith Technology Center (2012)                |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | -              | 39,075         | 39,075         | 39,075         | 39,075         | 39,075         | 39,075         | 39,075         | 39,075         | 39,075         |
| 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          | 14,922         | 14,922         | 14,922         | 14,922         | 15,052         | 15,052         | 15,052         | 15,052         | 15,052         |
| Transportation- McClung (2012)                |                |                |                |                |                |                |                |                |                |                |
| Square Feet                                   | -              | 26,427         | 26,427         | 26,427         | 26,427         | 26,427         | 26,427         | 26,427         | 26,427         | 26,427         |
| 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<br>Ended<br>08/31 | Teachers | Professional<br>Support | Campus<br>Administration | Central<br>Administration | Educational<br>Aides | Auxiliary<br>Staff | Total<br>FTEs |
|------------------------|----------|-------------------------|--------------------------|---------------------------|----------------------|--------------------|---------------|
| 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     |
| 2020                   | 7,001.90 | 1,568.60                | 293.90                   | 40.00                     | 1,125.90             | 3,615.00           | 13,645.30     |

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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, 2020, 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 15, 2021.

***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 15, 2021



**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, 2020. 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, 2020.

## 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 15, 2021



**Northside Independent School District**  
Schedule of Findings and Questioned Costs  
For the Year Ended August 31, 2020

**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:  |               |

CFDA Number

84.425D

84.010A

Name of Federal Program or Cluster

Elementary and Secondary School Emergency Relief Fund (ESSER)

ESSA Title I, Part A-Improving Basic Programs

- |  |             |
|--|-------------|
| 8. Dollar threshold used to distinguish between Type A and Type B federal programs | \$2,888,847 |
| 9. Auditee qualified as a low-risk auditee?  | Yes         |

**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, 2020

**Prior Year Findings**

None reported

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
SAN ANTONIO, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended August 31, 2020

| (1)<br>Federal Grantor/<br>Pass-Through Grantor/<br>Program Title | (2)<br>Federal<br>CFDA<br>Number | (2A)<br>Pass-Through<br>Grantor's<br>Number | (3)<br>Federal<br>Expenditures |
|---|----------------------------------|---|--------------------------------|
| <b><u>United States Department of Education:</u></b>              |                                  |   |                                |
| <b>Direct Program:</b>  |                                  |   |                                |
| Impact Aid-P.L. 81-874  | 84.041                           | S041B-2019-5058                             | \$ 431,307                     |
| Climate Transformation Program                                    | 84.184G                          | S184G140058                                 | 41,617                         |
| Total Direct Program  |                                  |   | <u>472,924</u>                 |
| <b>Passed Through Education Service Center Region 20</b>          |                                  |   |                                |
| Adult Education - Family Literacy Continuation                    | 84.002A                          | 220472903                                   | 16,733                         |
| Adult Education - English Literacy & Civics Ed Sec 231            | 84.002A                          | 220402904                                   | 13,088                         |
| Adult Education - Family Literacy Continuation                    | 84.002A                          | 220472003                                   | 543,586                        |
| Adult Education - Family Literacy Professional Development        | 84.002A                          | 220496003                                   | 5,610                          |
| Adult Education - English Literacy & Civics Ed Sec 231            | 84.002A                          | 220402004                                   | 24,807                         |
| Adult Education - Family Literacy Continuation                    | 84.002A                          |   | 32,422                         |
| Adult Education - Family Literacy Professional Development        | 84.002A                          |   | 3,178                          |
| Total Passed Through Education Service Center Region 20           |                                  |   | <u>639,424</u>                 |
| <b>Passed Through State Department of Education:</b>              |                                  |   |                                |
| Special Education Cluster (IDEA):                                 |                                  |   |                                |
| IDEA-B Formula  | 84.027A                          | 196600010159156600                          | 681,201                        |
| IDEA-B Formula  | 84.027A                          | 206600010159156600                          | 16,154,227                     |
| IDEA-B Formula  | 84.027A                          | 216600010159156600                          | 3,262                          |
| IDEA-B Discretionary (Deaf)                                       | 84.027A                          | 196600110159156673                          | 1,501                          |
| IDEA-B Discretionary (Deaf)                                       | 84.027A                          | 206600110159156673                          | 68,841                         |
| IDEA-B Preschool Formula  | 84.173A                          | 206610010159156610                          | 247,911                        |
| IDEA-C ECI  | 84.181A                          | 203911010159153911                          | 248                            |
| Total Special Education Cluster (IDEA)                            |                                  |   | <u>17,157,191</u>              |
| Carl D. Perkins Basic Formula Grant Cluster                       |                                  |   |                                |
| Carl D. Perkins Basic Formula Grant                               | 84.048A                          | 19420006015915                              | 859                            |
| Carl D. Perkins Basic Formula Grant                               | 84.048A                          | 20420006015915                              | 1,034,490                      |
| 20-21 Perkins V: Strengthening CTE for 21st Century               | 84.048A                          | 21420006015915                              | 8,748                          |
| Total Carl D. Perkins Basic Formula Grant Cluster                 |                                  |   | <u>1,044,097</u>               |
| Every Student Succeeds Act Consolidated Grants Cluster (ESSA)     |                                  |   |                                |
| Title I, Part A-Improving Basic Programs                          | 84.010A                          | 19610101015915                              | 801,606                        |
| Title I, Part A-Improving Basic Programs                          | 84.010A                          | 20610101015915                              | 17,438,648                     |
| Title I, Part A-Improving Basic Programs                          | 84.010A                          | 21610101015915                              | 80,996                         |
|   |                                  |   | <u>18,321,250</u>              |
| Title II, Part A - Supporting Effective Instruction               | 84.367A                          | 19694501015915                              | 95,748                         |
| Title II, Part A - Supporting Effective Instruction               | 84.367A                          | 20694501015915                              | 2,222,752                      |
| Title II, Principal Preparation Grant                             | 84.367A                          | 186945677110014                             | 410                            |
|   |                                  |   | <u>2,318,910</u>               |

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
SAN ANTONIO, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -Continued**  
Year Ended August 31, 2020

| (1)<br>Federal Grantor/<br>Pass-Through Grantor/<br>Program Title   | (2)<br>Federal<br>CFDA<br>Number | (2A)<br>Pass-Through<br>Grantor's<br>Number | (3)<br>Federal<br>Expenditures |
|---|----------------------------------|---|--------------------------------|
| Title III, English Language Acquisition- ELA                        | 84.365A                          | 19671001015915                              | 22,363                         |
| Title III, English Language Acquisition- ELA                        | 84.365A                          | 20671001015915                              | 685,215                        |
| Title III, English Language Acquisition-Immigrant                   | 84.365A                          | 20671003015915                              | 345,036                        |
|   |                                  |   | <u>1,052,614</u>               |
| Title IV, Part A, SSAEP   | 84.424A                          | 19680101015915                              | 14,863                         |
| Title IV, Part A, SSAEP   | 84.424A                          | 20680101015915                              | 822,600                        |
|   |                                  |   | <u>837,463</u>                 |
| Total Every Student Succeeds Act Consolidated Grants Cluster (ESSA) |                                  |   | <u>22,530,237</u>              |
| Elementary and Secondary School Emergency Relief Fund (ESSER)       | 84.425D                          | 20521001015915                              | 16,883,519                     |
| 21ST Century Community Learning Centers - Cycle 9, Yr 4             | 84.287C                          | 206950247110018                             | 1,307,849                      |
| Texas Education for Homeless Children & Youth                       | 84.196A                          | 194600057110052                             | 8,198                          |
| Texas Education for Homeless Children & Youth                       | 84.196A                          | 204600057110056                             | 132,990                        |
| Texas Hurricane Homeless Youth                                      | 84.938B                          | 19513701015915                              | 40,604                         |
| Summer School LEP   | 84.369A                          | 69551402                                    | 60,104                         |
| Total Passed Through State Department of Education                  |                                  |   | <u>59,164,789</u>              |
| <b>Total United States Department of Education</b>                  |                                  |   | <u>60,277,137</u>              |
| <b><u>United States Department of Defense:</u></b>                  |                                  |   |                                |
| <b>Direct Program:</b>  |                                  |   |                                |
| ROTC  | 12.000                           |   | 1,032,910                      |
| Teacher Placement Program   | 12.000                           |   | 17,500                         |
| Military Grant  | 12.556                           | HE1254-16-1-0055                            | 142,277                        |
| <b>Total United States Department of Defense</b>                    |                                  |   | <u>1,192,687</u>               |
| <b><u>United States Department of Health and Human Services</u></b> |                                  |   |                                |
| <b>Passed Through Education Service Center Region 20</b>            |                                  |   |                                |
| Adult Education -TANF State Programs                                | 93.558                           | 223475903                                   | 26                             |
| Adult Education -TANF State Programs                                | 93.558                           | 223475002                                   | 68,743                         |
| Total Passed Through Education Service Center Region 20             |                                  |   | <u>68,769</u>                  |

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT  
SAN ANTONIO, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -Continued**  
Year Ended August 31, 2020

| (1)<br>Federal Grantor/<br>Pass-Through Grantor/<br>Program Title   | (2)<br>Federal<br>CFDA<br>Number | (2A)<br>Pass-Through<br>Grantor's<br>Number | (3)<br>Federal<br>Expenditures |
|---|----------------------------------|---|--------------------------------|
| <b>Passed Through Texas Department of Health and Human Services</b> |                                  |   |                                |
| Medicaid Administrative Claiming Program                            | 93.778                           | 529-07-0157-00203                           | 680,046                        |
| Total Passed Through Texas Department of Health and Human Services  |                                  |   | <u>680,046</u>                 |
| <b>Total Department of Health &amp; Human Services</b>              |                                  |   | <u>748,815</u>                 |
| <b><u>United States Department of Agriculture:</u></b>              |                                  |   |                                |
| <b>Direct Program:</b>  |                                  |   |                                |
| Natural Resources Conservation Services                             | 10.902                           | NR187442XXXC001                             | <u>105</u>                     |
| <b>Passed Through State Department of Agriculture</b>               |                                  |   |                                |
| Child Nutrition Cluster   |                                  |   |                                |
| School Breakfast Program  | 10.553                           | 71401901 / 71402001 / 52402001              | 7,460,899                      |
| National School Lunch Program                                       | 10.555                           | 71301901 / 71302001 / 52302001              | 22,209,848                     |
| USDA Donated Commodities  | 10.555                           |   | 4,398,945                      |
| Total Child Nutrition Cluster                                       |                                  |   | <u>34,069,692</u>              |
| Child and Adult Care Food Program at Risk                           | 10.558                           |   | 6,451                          |
| Total Passed Through State Department of Agriculture                |                                  |   | <u>34,076,143</u>              |
| <b>Total United States Department of Agriculture</b>                |                                  |   | <u>34,076,248</u>              |
| <b>Total Expenditure of Federal Awards</b>                          |                                  |   | <u>96,294,887</u>              |

The accompanying notes are an integral part of this statement.

## 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, 2020. 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.

## 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.