

2018

Comprehensive Annual **FINANCIAL REPORT**

For fiscal year ended August 31, 2018



Northside Independent School District
San Antonio, Texas



NORTHSIDE INDEPENDENT SCHOOL DISTRICT

San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended August 31, 2018

BOARD OF SCHOOL TRUSTEES

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

Prepared by the Office of
Business and Finance

David Rastellini
Deputy Superintendent
Business and Finance

Wesley Scott
Assistant Superintendent
Budget and Finance

(This page intentionally left blank)

INTRODUCTORY SECTION

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT
August 31, 2018

Table of Contents

INTRODUCTORY SECTION

	<u>Page</u>	<u>Exhibit</u>
Transmittal Letter	v	
Certificate of Board.....	xii	
Certificate of Achievement	xiii	
Administrative Organization	xiv	
Appointed Officials and Advisors	xv	
School Locator Map	xvi	

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT.....	1	
MANAGEMENT'S DISCUSSION AND ANALYSIS	4	

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:		
Statement of Net Position	15	A-1
Statement of Activities.....	16	B-1
Governmental Fund Financial Statements:		
Balance Sheet – Governmental Funds	18	C-1
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	21	C-2
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds.....	22	C-3
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	24	C-4
Proprietary Fund Financial Statements:		
Statement of Net Position – Proprietary Funds	25	D-1
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	26	D-2
Statement of Cash Flows – Proprietary Funds	27	D-3
Fiduciary Fund Financial Statements:		
Statement of Fiduciary Assets and Liabilities – Agency Funds	28	E-1
Notes to Financial Statements	29	

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT
August 31, 2018

Table of Contents (Continued)

FINANCIAL SECTION - CONTINUED

	<u>Page</u>	<u>Exhibit</u>
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – General Fund	74	F-1
Schedule of the District's Proportionate Share of the Net Pension Liability Teacher Retirement System of Texas	76	F-2
Schedule of District Contributions Teacher Retirement System of Texas	77	F-3
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	78	F-4
Schedule of District Contributions to the OPEB Plan Teacher Retirement System of Texas	79	F-5

OTHER SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Debt Service Fund	82	F-6
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Child Nutrition Fund	83	F-7
Schedule of Delinquent Taxes Receivable	84	F-8
Schedule of Bonds Payable	86	F-9

COMBINING FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS – Special Revenue Funds

Combining Balance Sheet	92	G-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	100	G-2

PROPRIETARY FUND TYPES

Combining Statement of Net Position – Internal Service Funds.....	108	H-1
Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds.....	110	H-2
Combining Statement of Cash Flows – Internal Service Funds	112	H-3

FIDUCIARY FUND TYPES

Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	115	H-4
Combining Schedule of Changes in Cash – Student Activities	117	H-5

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT
August 31, 2018

Table of Contents (Continued)

FINANCIAL SECTION - CONTINUED

	<u>Page</u>	<u>Exhibit</u>
<u>CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS</u>		
Schedule of Capital Assets by Source.....	122	J-1
Schedule of Changes in Capital Assets.....	123	J-2
Schedule of Capital Assets By Function.....	124	J-3
Schedule of Changes in Capital Assets by Function and Activity.....	126	J-4

STATISTICAL SECTION

FINANCIAL TRENDS

Net Position by Component	130	K-1
Changes in Net Position	132	K-2
Fund Balances, Governmental Funds.....	134	K-3
Changes in Fund Balances, Governmental Funds	136	K-4

REVENUE CAPACITY

Taxable Assessed Value of Property	142	K-5
Tax Rates, Tax Levies, and Tax Collections.....	144	K-6
Schedule of Ten Principal Taxpayers	146	K-7
Property Tax Rates – All Overlapping Governments	148	K-8

DEBT CAPACITY

Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Average Daily Membership	152	K-9
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Expenditures.....	154	K-10
Computation of Direct and Estimated Overlapping Bonded Debt General Obligation Bonds	155	K-11
Computation of Legal Debt Margin General Obligation Bonds	156	K-12

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT
August 31, 2018

Table of Contents (Continued)

STATISTICAL SECTION - CONTINUED

	<u>Page</u>	<u>Exhibit</u>
<u>DEMOGRAPHIC AND ECONOMIC INFORMATION</u>		
Demographic Statistics.....	158	K-13
Demographic and Economic Statistics.....	160	K-14
Schedule of Principal Employers.	161	K-15
Average Daily Attendance and Average Daily Membership	162	K-16
<u>OPERATING INFORMATION</u>		
Operating Statistics	164	K-17
Construction and Property Value	166	K-18
Miscellaneous Statistics	167	K-19
School Building Information	168	K-20
Full-Time Equivalent (FTE) – Staff Information.....	177	K-21

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 <i>Government Auditing Standards</i>	179	
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance as Required by the Uniform Guidance	181	
Schedule of Findings and Questioned Costs.....	183	
Schedule of Prior Audit Findings.....	184	
Schedule of Expenditures of Federal Awards.....	185	L-1
Notes to the Schedule of Expenditures of Federal Awards	188	



January 22, 2019

Mrs. M'Lissa Chumbley, President
Members of the Board of School Trustees
Northside Independent School District
San Antonio, Texas

Dear Mrs. Chumbley 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, 2018.

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, 2018 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, 2018 are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditors' report is presented as the first component of the financial section of this report.

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

The Governmental Accounting Standards Board (GASB) requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the Independent Auditor's Report.

David Rastellini
Deputy Superintendent
Business and Finance

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

PROFILE OF THE DISTRICT

Established in 1949 by the consolidation of 12 rural schools, today, the District is the fourth largest school system in Texas. The District is located in the rapidly growing northwest quadrant of Bexar County and includes portions of Medina and Bandera counties and the City of San Antonio. The District includes 355 square miles of urban landscape, suburban growth, and rural Texas hill country.

Northside enrollment is 105,856 students for 2018-19. The District prides itself on its diversity. Student demographics for 2017-18 are: 68.2% Hispanic, 18.8% White, 6.4% African American, 3.3% Asian, 0.2% Native American, 0.1% Native Hawaiian/Pacific Islander, and 2.9% of two or more races. About 48 percent of students are considered economically disadvantaged.

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

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

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

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

In addition, the District is committed to life-long education and offers one of the largest adult and community education programs in Bexar County, as well as numerous outreach programs for students in special circumstances (i.e., teenage mothers, at-risk students, dropouts, and the homeless). More than 39,000 people are served by the Adult and Community Education Department, which also offers career advancement and Learning Tree after school care programs, and operates one of the largest summer education programs in San Antonio.

District Accomplishments

- Northside students consistently score above the state average on the State's standardized tests in Reading, Writing, Mathematics, Science and Social Studies. In the Spring of 2012, the Texas Assessment of Knowledge and Skills was replaced by the State of Texas Assessments of Academic Readiness (STAAR). In addition, beginning in 2012-2013, schools in Texas were rated under the new accountability system. In 2018 (the latest year the Texas Education Agency issued ratings), 110 of the District's 111 campuses earned a "Met Standard" rating and 63 received at least one Distinction Designation.
- More than 6,700 students received diplomas in 13 commencement ceremonies held during the 2017-2018 school year. The Class of 2018 earned more than \$137 million in college scholarships and 54,250 hours of college credit. The District's graduation rate also reached an all-time high. For the Class of 2017, the most recent data available, the graduation rate was 95.4 percent.
- Northside teachers and administrators are consistently recognized at local, state, and national levels. Three Northside staff members were recognized by the Education Service Center, Region 20: Katherine Bolanos from Cole Elementary was named Bilingual Teacher of the Year; Kristin Bunjes from Pat Neff Middle School was named ESL Teacher of the Year; and, Lou Medina, Principal of Stinson Middle

School, was named Administrator of the Year. After being named the Region 20 Superintendent of the Year, Northside Superintendent Dr. Brian Woods went on to be named the 2018 Texas Superintendent of the Year by the Texas Association of School Boards. Woods is now the state nominee for AASA National Superintendent of the Year.

- Seven Northside ISD PTAs have been named 2018-2020 National PTA Schools of Excellence. Cole, Ellison, Hoffmann, Helotes, Los Reyes, and McAndrew elementary schools and Folks Middle School are among 278 schools from across the country to receive this special designation, and are seven of the 10 PTAs in the Bexar County area to receive this top honor.
- For the second time, Northside ISD was named one of the Best Communities for Music Education by the National Association of Music Merchants (NAMM) Foundation.
- Northside ISD was also recognized as one of “America’s Best Employers” by Forbes Magazine.

Innovative Initiatives

- In April, 7,000 juniors took the SAT for free during the school day at their home campus. It was the fourth year the Board-funded initiative was offered to District students.
- Northside ISD is committed to ensuring high-levels of teaching and learning and is focused on the implementation of Professional Learning Communities district-wide.
- In 2018, Northside opened Threads, where students and their families can find clothing support. The community, including many Northside employees, have donated gently used clothing, new socks, and new underwear to support this initiative through the Northside Family Engagement Center.

Community Support

- Since 1995, voters have approved \$3.1 billion in bonds to build new schools and make improvements to existing schools. In May 2018, Northside voters approved a \$848.91 million bond election, making it the eighth consecutive bond election voters have passed. Sixty-seven percent of the District’s \$848.91 million bond authorization will fund improvements to existing schools.
- The Northside Education Foundation (Foundation) was created in 1995. The mission of the Foundation is to foster community involvement in innovative educational programs by generating and disbursing funds and other resources to provide enrichment for students of the Northside Independent School District. The Foundation was recently recognized as one of the Top 50 Education Foundations in the Nation and has an endowment of \$5.1 million.

Financial Stewardship

- The District is average in local tax commitment, above average in percent of budget devoted to instruction, and among the lowest in administrative cost-per student.
- The District has one of the lowest tax rates among Bexar County’s 16 school districts. Even with state revenue reductions and the issuance of new debt, the District did not increase its 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 658,000 people residing in the District and about 213,000 households. Enrollment in the District has been steadily growing since the 1990s, and recent trends show a stable enrollment around 106,000. Northside is the largest of 16 school districts in Bexar County.

San Antonio is the 7th largest city in the United States and boasts one of the fastest growing metropolitan areas. Bexar County population exceeded 1.7 million in the 2010 census, representing a 23% increase since 2000. This growth rate is also typical for the District and has resulted in opening 49 new schools in the last fifteen years with plans to open 1 elementary school in the next two years.

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 31,000 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, 2018 were \$729,516,168 and the average yield on investments was 1.71%. 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 this 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 District had almost 4,100 community members complete the online Strategic Plan

survey which assisted the 600 Northside parents, staff, and other community members complete the 2013-2018 Strategic Plan. 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, 2017. This was the twenty-sixth 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 fourteen 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 latest FIRST report presented to the public in October 2018 for 2016-17, the District earned a "Superior" rating with a score of 96 points.

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

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

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

David Rastellini
Deputy Superintendent
Business and Finance

CERTIFICATE OF BOARD

Northside Independent School District	Bexar	015915
Name of Local Education Agency	County	County-District

We, the undersigned, certify that the attached Annual Financial Reports of the above-named school district were reviewed and { X } approved { } disapproved for the year ended August 31, 2018, at a meeting of the Board of School Trustees of such school district on the 22nd day of January, 2019.

Gerald B. Lopez

Signature of Board Secretary

M'Lissa M. Chumbley

Signature of Board President



Government Finance Officers Association

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

Presented to

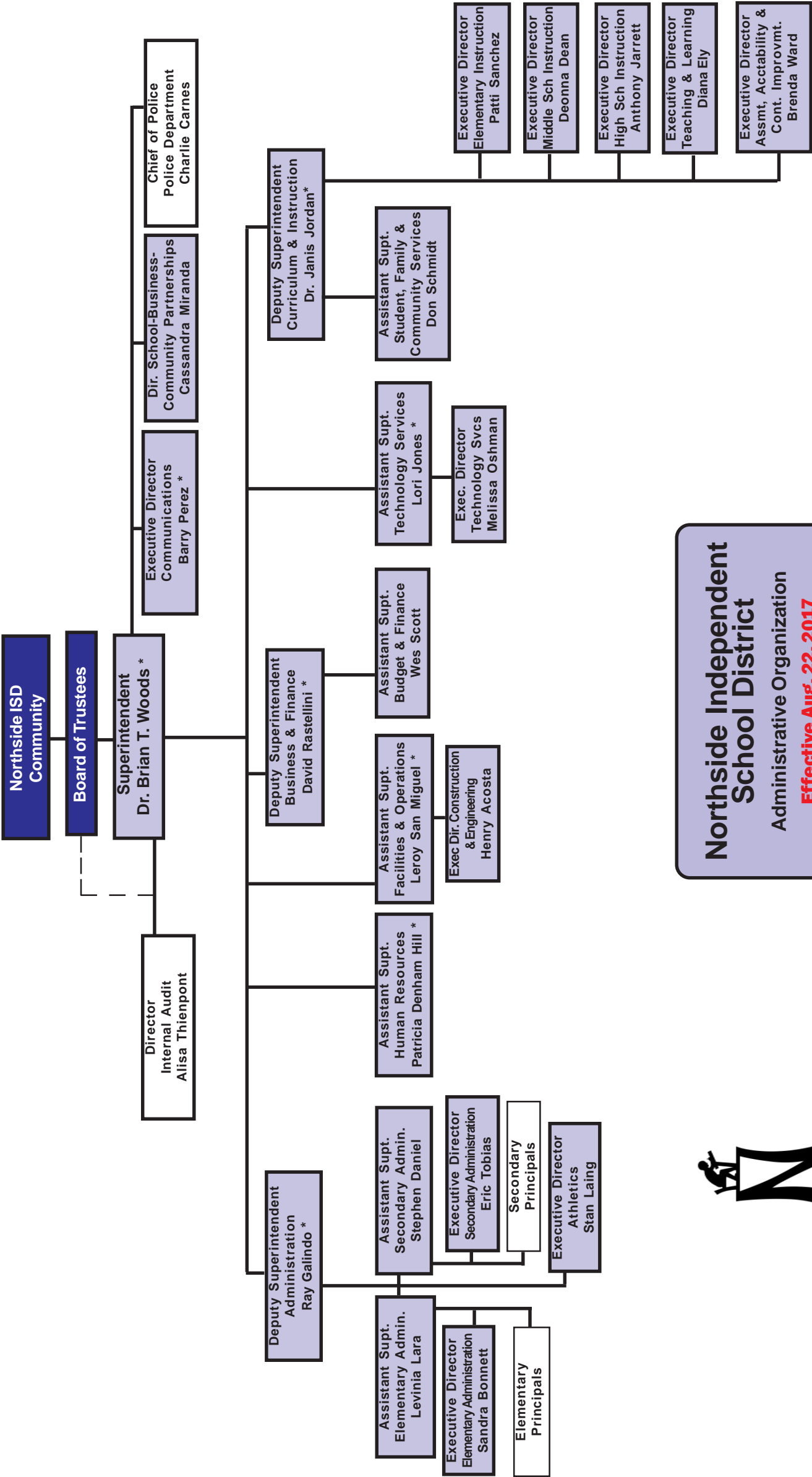
**Northside Independent School District
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

August 31, 2017

Christopher P. Morrell

Executive Director/CEO



Northside Independent School District
 Administrative Organization
Effective Aug. 22, 2017
Shaded box denotes Superintendent's Cabinet.
** denotes Senior Staff*



NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

APPOINTED OFFICIALS AND ADVISORS

August 31, 2018

APPOINTED OFFICIALS

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

ACCOUNTANTS AND ADVISORS

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

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

FirstSouthwest, a Division of Hilltop Securities, Inc.
Financial Advisors
San Antonio, Texas

Fulbright & Jaworski, L.L.P., a member of Norton Rose Fulbright
Bond Counsel
San Antonio, Texas



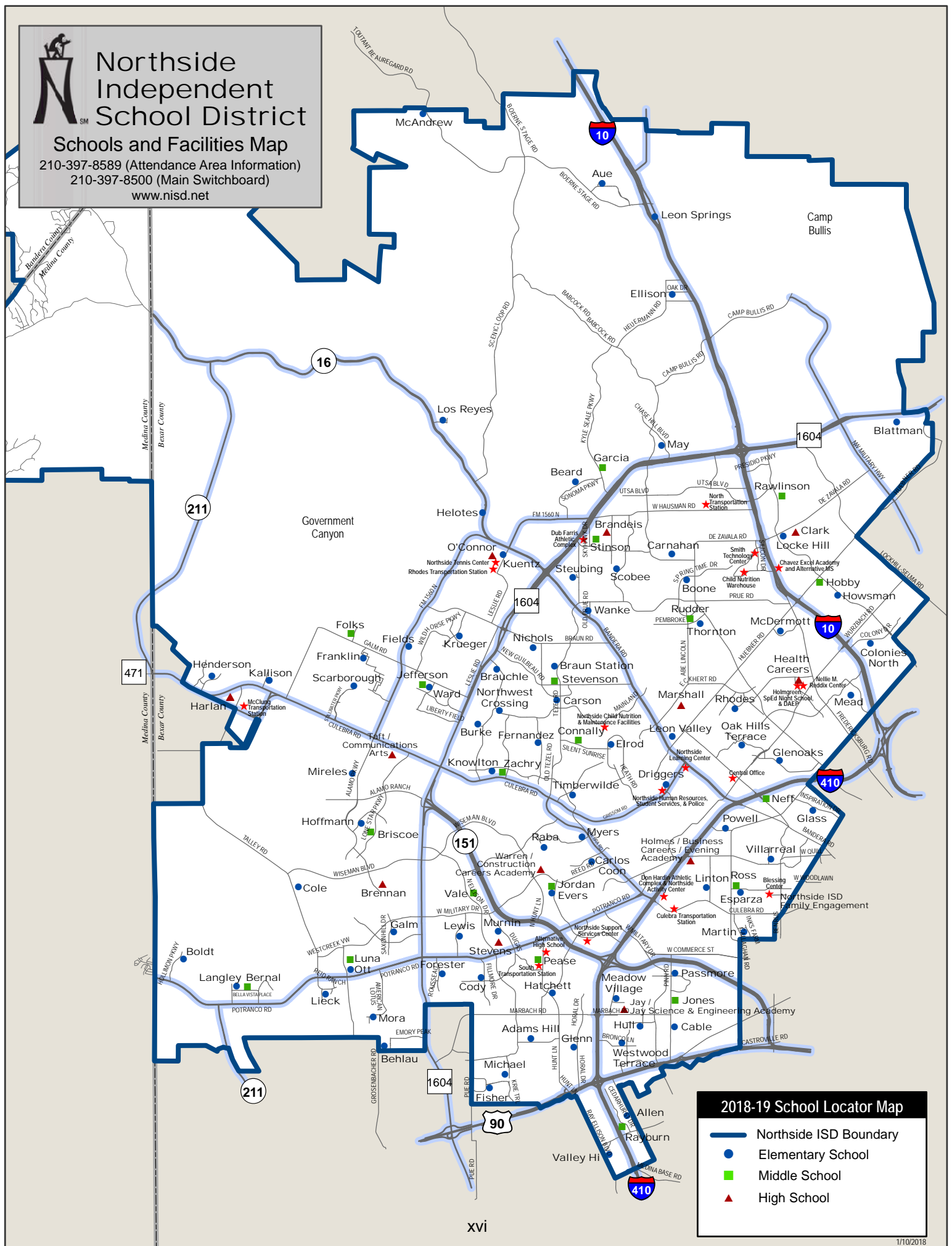
Northside Independent School District

Schools and Facilities Map

210-397-8589 (Attendance Area Information)

210-397-8500 (Main Switchboard)

www.nisd.net



2018-19 School Locator Map

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

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, 2018, 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, 2018, 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.

Emphasis of Matter

Change in Accounting Principle

As discussed in Notes 11 and 22 to the basic financial statements, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Beginning net position has been restated to reflect the change in accounting principle resulting from this statement. Our opinions are not modified with respect to this matter.

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 Board of Trustees of
Northside Independent School District

The Supplementary Information and Schedule of Expenditures of Federal Awards are 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 are 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2019 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
January 10, 2019

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, 2018. 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 \$93,320,809 (net position). The District has \$154,098,747 of negative unrestricted net position. The negative overall and unrestricted net position is a result of the implementation of Governmental Accounting Standards Board (GASB) Pronouncement No. 75 related to the recognition of Other Postemployment Obligations (OPEB) which is discussed extensively in Notes 11, 22, and 23 of the Notes to the Financial Statements. Restricted net position consists of \$38,995,385 for debt service, \$12,156,712 for child nutrition services and \$755,411 for grants.
- The District is reporting an increase in net position of \$182,267,183. The increase is primarily as a result of the implementation of GASB No. 75 related to the recognition of OPEB which is discussed extensively in Notes 11, 22, and 23 of the Notes to the Financial Statements.
- Tax collections increased \$49,440,857 from 2017 and the tax levy increased by \$49,843,211, as a result of the increase in the tax base.
- The ending fund balance of the District's General Fund increased \$42,714,521 to \$455,128,113. The unassigned portion of fund balance, \$183,900,775 represents 28.62% of annual operating expenditures or about 54 days of operations (based on 260 annual operating days).
- In May 2014, the Northside community approved a \$648.34 million bond proposal to build five new schools, design and engineer a sixth school, and make additions and improvements to existing schools and facilities. During the year, the District issued \$123.39 million from the 2014 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.

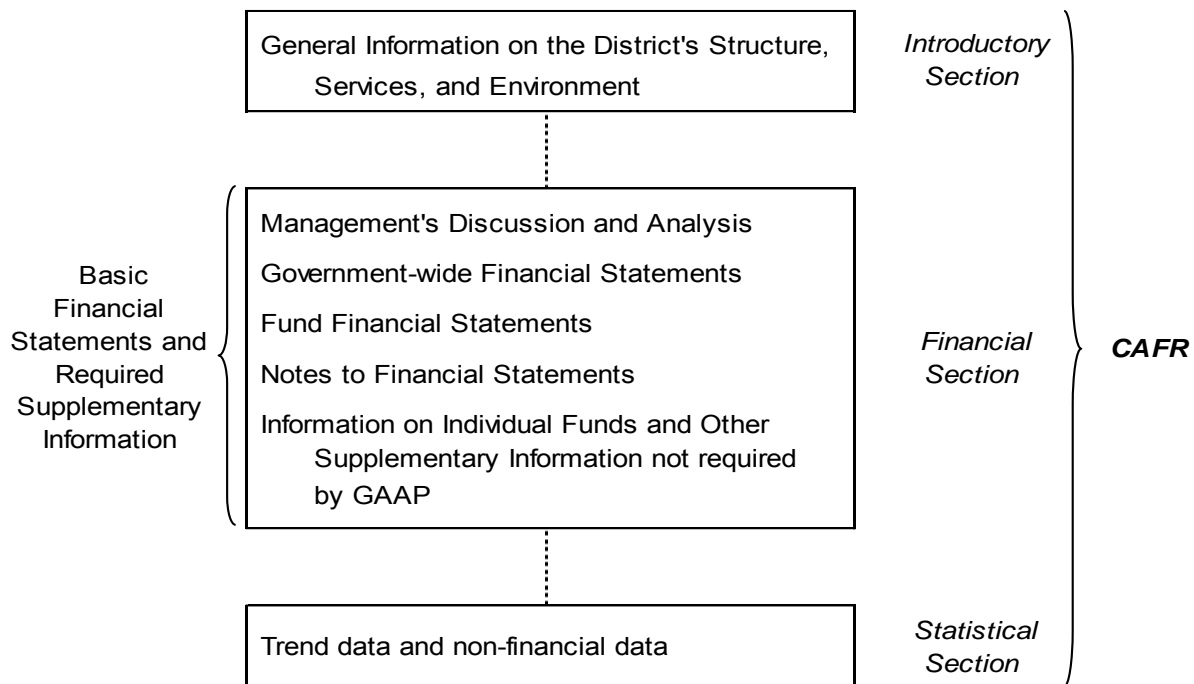
The basic financial statements include two kinds of statements that present different views of the District in addition to the notes that explain some of the information in the basic financial statements and provide data that are more detailed:

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 \$(93.3) million at August 31, 2018, which is a \$182.27 million increase from the August 31, 2017 restated net position of \$(275.58) million.

Table A-1 summarizes the change in net position from August 31, 2017 to August 31, 2018.

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

	Governmental Activities		Business-type Activities		Total	
	08/31/18	08/31/17	08/31/18	08/31/17	08/31/18	08/31/17
Assets						
Current and Other Assets	\$ 783.80	\$ 715.12	\$ 10.47	\$ 10.73	\$ 794.27	\$ 725.85
Capital Assets	2,166.41	2,130.78	-	-	2,166.41	2,130.78
Total Assets	2,950.21	2,845.90	10.47	10.73	2,960.68	2,856.63
Total Deferred Outflows of Resources	79.55	101.41	-	-	79.55	101.41
Liabilities						
Current and Other Liabilities	89.80	85.76	0.85	0.69	\$ 90.65	\$ 86.45
Long-term Liabilities	2,872.86	3,133.45	-	-	2,872.86	3,133.45
Total Liabilities	2,962.66	3,219.21	0.85	0.69	2,963.51	3,219.90
Total Deferred Inflows of Resources	170.04	13.72	-	-	170.04	13.72
Net Position						
Net Investment in Capital Assets	8.87	(2.63)	-	-	8.87	(2.63)
Restricted	51.91	42.17	-	-	51.91	42.17
Unrestricted	(163.72)	(325.16)	9.62	10.04	(154.10)	(315.12)
Total Net Position	\$ (102.94)	\$ (285.62)	\$ 9.62	\$ 10.04	\$ (93.32)	\$ (275.58)

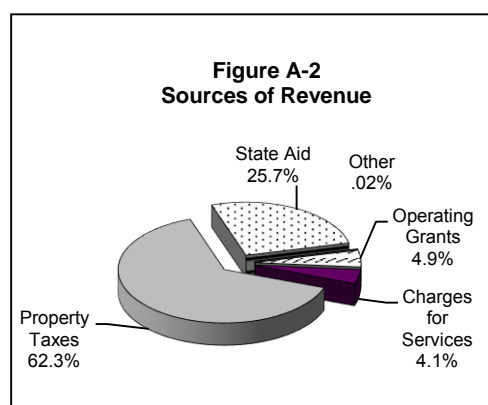
- 94% percent of the District's \$794.27 million in Current and Other Assets are liquid, with \$680.57 million in cash and cash equivalents and \$64.65 million in government securities.
- Capital Assets reflect the District's investment in land, construction in progress, buildings, and equipment, net 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 \$2.228 billion. Long-term liabilities increased due to the new bond issuances that are funding the District's construction projects plus the changes in the measurement of the net pension liability.
- 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 \$12.16 million for child nutrition services and \$38.99 million for debt service at August 31, 2018.

Changes in Net Position

The District's revenues totaled \$1.10 billion in 2017-18. A significant portion, 62.3%, of the District's revenue came from property taxes, 25.7% from state aid – formula grants, 4.9% from operating grants and contributions, and 4.1% from charges for services and .02% from other sources. (See Figure A-2).

The District's 2018 primary government activities increased net position by \$182.69 million as reflected in Table A-2. The largest functional expenses occurred in instruction, plant maintenance and operations, and debt service, which represented \$473.31 million or 51.43%, \$100.15 million or 10.88%, and \$70.31 million or 7.64% of total expenses, respectively. The increase in these functional categories is directly associated with the change in the District's enrollment and opening of new schools.

The total cost of all programs and services was \$920.25 million. Of these costs, 75.39% are for instructional and student support services.



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

	Governmental Activities		Business-type Activities		Total	
	08/31/18	08/31/17	08/31/18	08/31/17	08/31/18	08/31/17
Revenues						
<u>Program Revenues</u>						
Charges for Services	\$ 22.86	\$ 21.39	\$ 10.06	\$ 9.62	\$ 32.92	\$ 31.01
Operating Grants and Contributions	65.76	179.99	-	-	65.76	179.99
<u>General Revenues</u>						
Property Taxes	686.37	642.95	-	-	686.37	642.95
State Aid - formula	283.25	299.37	-	-	283.25	299.37
Investment Earnings	14.09	6.71	0.20	0.11	14.29	6.82
Insurance Proceeds from Hail Damage	19.88	20.00	-	-	19.88	20.00
Other	0.05	4.88	-	-	0.05	4.88
Total Revenues	1,092.26	1,175.29	10.26	9.73	1,102.52	1,185.02
Expenses						
Instruction	473.31	1,027.83	-	-	473.31	631.62
Instructional Resources & Media Services	11.76	18.95	-	-	11.76	13.52
Curriculum & Staff Development	16.34	36.30	-	-	16.34	21.74
Instructional Leadership	16.68	31.86	-	-	16.68	20.28
School Leadership	42.16	85.17	-	-	42.16	53.75
Guidance, Counseling & Evaluation Services	28.54	63.43	-	-	28.54	37.85
Social Work Services	2.84	4.63	-	-	2.84	3.19
Health Services	7.74	16.61	-	-	7.74	9.90
Student (pupil) Transportation	29.77	45.04	-	-	29.77	33.61
Child Nutrition Services	38.85	80.44	-	-	38.85	51.51
Co-Curricular Activities	25.75	37.72	-	-	25.75	27.71
General Administration	19.46	24.87	-	-	19.46	19.58
Plant Maintenance and Operations	100.15	109.45	-	-	100.15	91.19
Security & Monitoring Services	7.84	12.10	-	-	7.84	8.89
Data Processing Services	15.50	22.96	-	-	15.50	18.87
Community Services	2.57	14.30	-	-	2.57	5.48
Debt Service	70.31	64.29	-	-	70.31	64.29
Enterprise Fund	-	-	10.68	8.81	10.68	8.81
Total Expenses	909.57	1,695.95	10.68	8.81	920.25	1,121.79
Change in Net Position	182.69	(520.66)	(0.42)	0.92	182.27	63.23
Beginning Net Position, restated	(285.63)	235.03	10.04	9.12	(275.59)	226.28
Ending Net Position	<u>\$ (102.94)</u>	<u>\$ (285.63)</u>	<u>\$ 9.62</u>	<u>\$ 10.04</u>	<u>\$ (93.32)</u>	<u>\$ 289.51</u>

Governmental Activities

- This year's property tax collection rate was 99.33% based on a tax levy of \$692,106,324. Compared to 2016-17, property tax revenue increased 6.75% for 2017-18 due to a higher tax base.
- Formula State Aid decreased \$16.12 million overall, or 5.38%. This decrease is a result of increasing property values offset by higher enrollment for 2017-18 compared to 2016-17.

- During the year, the District issued \$123,390,000 in general obligation bonds for new school construction, existing renovations and equipment. The District refunded \$284,805,000 of fixed and variable rate bonds.
- During the 2017-18 fiscal year, the District opened Dr. Linda Mora Elementary School.

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

Table A-3 Net Cost of Selected District Functions <i>(in millions of dollars)</i>				
	Cost of Services			
	08/31/18		8/31/2017*	
	Total	Net	Total	Net
Instruction	\$ 473.31	\$ 486.67	\$ 631.62	\$ 553.49
School Leadership	42.16	47.06	53.75	51.29
Guidance, Counseling and Evaluation Services	28.54	15.50	37.85	20.39
Student (Pupil) Transportation	29.77	30.67	33.61	31.85
Child Nutrition Services	38.85	(7.82)	51.51	1.73
Plant Maintenance and Operations	100.15	101.12	91.19	88.11
Debt Service	70.31	61.70	64.29	57.54
Total	<u>\$ 783.09</u>	<u>\$ 734.90</u>	<u>\$ 963.82</u>	<u>\$ 804.40</u>
* - as presented in the prior year without GASB 75 adjustments to recognize the net OPEB liability.				

- Instruction comprises 59.24% of the District's net cost of services on a government-wide basis;
- The net cost of all *governmental* activities this year was \$820,955,826. The amount that our taxpayers paid for these activities through property taxes was \$686,366,315;
- Costs paid by the state were \$283,254,154;
- Net costs include program costs paid by those who directly benefited from the programs of \$34,612,304; and
- Net costs include costs paid by grants and contributions, \$54,013,562.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Using the modified accrual basis of accounting, revenues from governmental funds totaled \$1,203,390,705 and expenditures were \$1,290,371,687. The District reported combined governmental funds ending fund balances of \$678,829,867. Since not all the ending fund balance is available for new spending, the District has the following fund balance classifications:

- Nonspendable amounts from inventories of \$6,220,921;
- Nonspendable amounts from long term receivables of \$460,600;
- Restricted amounts for debt service of \$46,012,360;

- Restricted amounts for child nutrition of \$8,305,930;
- Restricted amounts for authorized construction of \$158,454,962;
- Restricted amounts for grants of \$755,411;
- Committed amounts for local special revenue funds of \$6,322,309;
- Committed amounts for opening new schools of \$29,834,907;
- Committed amounts for state revenue deficits of \$130,670,871;
- Committed amounts for technology deployments of \$36,784,915;
- Assigned amounts for employee benefits of \$15,436,524;
- Assigned amounts for debt service of \$10,000,000;
- Assigned amounts for roofing repair projects of \$18,442,252;
- Assigned amounts for E-rate projects of \$4,638,221;
- Assigned amounts for administrative district projects of \$8,884,158;
- Assigned amounts for federal program reductions of \$7,445,522; and
- Assigned amounts for Maintenance of Effort reductions of \$6,259,229.

The General Fund experienced a net increase in fund balance of \$42,714,521, which was partly the result of \$41,773,661 less than anticipated expenditures in 2017-2018.

The Debt Service Fund experienced a net increase in fund balance of \$9,862,792 and was in line with the budgeted net increase of \$9,251,850.

The Capital Projects Fund experienced a net increase in fund balance of \$3,612,934 resulting from current year bond sales exceeding current year bond expenditures.

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, 2017. In addition, adjustments to campus-based formula accounts were included to accommodate the change in student enrollment. High school allotment funds were also carried forward with this amendment. This amendment resulted in a net increase to appropriations of \$17,071,558 and a net increase in revenue of \$13,430,912.
- Budget Amendment #2 included adjustments that decreased appropriations for various programs, campuses and departments. Budgeted appropriations were increased overall for various one-time costs. This amendment resulted in a net decrease in appropriations of \$1,269,714 and a net increase in revenue sources of \$18,716,128 for the general fund.
- Budget Amendment #3 (final) included adjustments related to appropriations for campuses, departments and revenue resources. Budgeted revenues were adjusted for state funding, local tax revenue and other items. Budget appropriations were decreased for various program costs. This amendment resulted in a decrease in appropriations of \$7,764,607 and an increase in revenue sources of \$16,962,925, resulting in a net increase to fund balance of \$24,727,532.

The debt service budget was amended with Budget Amendment #3 (final) to increase fund balance by \$1.3 million. This was mainly due to bond sale activity during the year offset as well as increases in local tax revenue.

The child nutrition budget was amended with Budget Amendment #3 (final) to decrease appropriations by \$1,860,602 and decrease revenue and other resources by the same amount.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2018, the District had invested \$2.17 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 \$35.63 million or 1.7% over last year.

Table A-4		
District's Capital Assets		
<i>(in millions of dollars)</i>		
	<u>08/31/18</u>	<u>08/31/17</u>
Land	\$ 109.20	\$ 103.71
Buildings and Improvements	2,781.84	2,710.84
Construction in Progress	125.92	86.89
Furniture and Equipment	138.45	131.46
Totals at Historical Cost	3,155.41	3,032.90
Total Accumulated Depreciation	(989.00)	(902.12)
Net Capital Assets	<u>\$ 2,166.41</u>	<u>\$ 2,130.78</u>

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

The District is continuing the capital improvement program being funded by the 2014 \$648.34 million bond authorization. The 2014 authorization includes \$274.5 million for the construction of one high school and four elementary schools, \$199.83 million for major additions and renovations, \$71.84 million for infrastructure improvements, \$47.00 million for technology, and \$55.17 million for other projects. At August 31, 2018, \$397.83 million has been spent on these projects.

In May 5, 2018, the District was authorized to issue \$848.91 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.

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

Long-Term Debt

During the year, the District issued \$123.39 million from the 2014 bond authorization. Additionally, the District continued its active debt management practice by refunding \$284.805 million of fixed and variable rate debt to take advantage of lower interest rates. At year-end, the District had \$2.873 billion in long-term debt outstanding as shown in Table A-5. More information about the District's debt is presented in Note 7 in the Notes to Financial Statements.

Table A-5		
District's Long Term Debt		
<i>(in millions of dollars)</i>		
	<u>08/31/18</u>	<u>08/31/17</u>
Bonds payable	\$2,326.37	\$2,297.30
Net Pension Liability	202.46	237.99
Net OPEB Liability	332.46	586.94
Liability for Compensated		
Absences	7.83	6.94
Workers Compensation	3.74	4.28
Total Long-Term Debt	<u>\$2,872.86</u>	<u>\$3,133.45</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 2018-19 budget preparation will be up an estimated \$3.2 billion or 7.2% from 2018. The expected resulting increase in General Fund and Debt Service Fund tax revenues is \$32.1 million and \$10.6 million, respectively.
- For 2018-19, the District's overall tax rate will remain at \$1.3755, with the General Fund maintenance and operations tax rate at \$1.04 per \$100 valuation and the Debt Service Fund tax rate at \$0.3355 per \$100 valuation.
- The District's 2018-19 General Fund adopted budget included a projected enrollment increase of 345 students. The expected enrollment of 106,411 represents a .3% increase from 2017-18.
- For 2018-19, the District appropriated \$912.3 million in General Fund expenditures and other uses and estimated revenues of \$883.5 million. The adopted budget included \$14.9 million for related costs of growth and new schools, and an increase of payroll costs of \$19.9 million. The payroll cost increase was mainly due to a compensation increase for staff.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact the District's Deputy Superintendent for Business and Finance at Northside ISD, 5900 Evers Road, San Antonio, TX 78238.

BASIC FINANCIAL STATEMENTS

(This page intentionally left blank)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF NET POSITION

August 31, 2018

Data Control Codes		Primary Government		
		Governmental Activities	Business-type Activities	Total
ASSETS				
1110	Cash and Cash Equivalents	\$ 680,574,265	\$ 10,464,492	\$ 691,038,757
1120	Investments	64,652,664	-	64,652,664
1220	Property Taxes Receivable (Delinquent)	12,311,284	-	12,311,284
1230	Allowance for Uncollectible Taxes	(6,781,200)	-	(6,781,200)
1240	Due from Other Governments	26,313,629	-	26,313,629
1250	Accrued Interest	247,834	-	247,834
1290	Other Receivables	214,727	6,030	220,757
1300	Inventories	6,264,142	-	6,264,142
Capital Assets				
1510	Land	109,195,786	-	109,195,786
1520	Buildings, net	1,873,256,221	-	1,873,256,221
1530	Furniture & Equipment, net	58,037,806	-	58,037,806
1580	Construction in Progress	125,923,352	-	125,923,352
1000	Total Assets	2,950,210,510	10,470,522	2,960,681,032
DEFERRED OUTFLOWS OF RESOURCES				
1701	Deferred Charge for Refunding	10,374,783	-	10,374,783
1705	Deferred Outflow Related to TRS Pension	63,545,574	-	63,545,574
1706	Deferred Outflow Related to TRS OPEB	5,625,474	-	5,625,474
1700	Total Deferred Outflows of Resources	79,545,831	-	79,545,831
LIABILITIES				
2110	Accounts Payable	31,313,022	136,383	31,449,405
2140	Accrued Interest	7,191,231	-	7,191,231
2150	Payroll Deductions & Withholdings Payable	13,675,522	-	13,675,522
2160	Accrued Wages Payable	34,517,805	333,028	34,850,833
2180	Due to Other Governments	23,352	-	23,352
2190	Due to Student Groups	36,328	-	36,328
2210	Accrued Expenses	613,202	-	613,202
2300	Unearned Revenue	2,429,352	379,496	2,808,848
Noncurrent Liabilities				
2501	Long term liabilities - due within one year	97,605,178	-	97,605,178
2502	Bonds Payable - due or payable after one year	2,232,882,480	-	2,232,882,480
2540	Net Pension Liability (District's Share)	202,456,772	-	202,456,772
2545	Net OPEB Liability (District's Share)	332,460,481	-	332,460,481
2590	Other Long term liabilities - due or payable after one year	7,456,798	-	7,456,798
2000	Total Liabilities	2,962,661,523	848,907	2,963,510,430
DEFERRED INFLOWS OF RESOURCES				
2605	Deferred Inflow Related to TRS Pension	30,968,395	-	30,968,395
2606	Deferred Inflow Related to TRS OPEB	139,068,847	-	139,068,847
2600	Total Deferred Inflows of Resources	170,037,242	-	170,037,242
NET POSITION				
3200	Net Investment in Capital Assets	8,870,430	-	8,870,430
3860	Restricted for Grants	755,411	-	755,411
3840	Restricted for Child Nutrition Services	12,156,712	-	12,156,712
3850	Restricted for Debt Service	38,995,385	-	38,995,385
3900	Unrestricted	(163,720,362)	9,621,615	(154,098,747)
3000	Total Net Position	\$ (102,942,424)	\$ 9,621,615	\$ (93,320,809)

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF ACTIVITIES
Year Ended August 31, 2018

Data Control Codes	Functions/Programs	1 Expenses	Program 3 Charges for Services
	Governmental Activities:		
0011	Instruction	\$ 473,312,890	\$ 758,173
0012	Instructional Resources & Media Services	11,762,954	-
0013	Curriculum & Staff Development	16,341,034	-
0021	Instructional Leadership	16,680,175	-
0023	School Leadership	42,159,316	-
0031	Guidance, Counseling & Evaluation Services	28,535,547	-
0032	Social Work Services	2,844,125	-
0033	Health Services	7,741,103	-
0034	Student (Pupil) Transportation	29,770,055	353,283
0035	Child Nutrition Services	38,854,550	14,409,105
0036	Co-curricular/Extracurricular Activities	25,751,635	3,050,146
0041	General Administration	19,458,194	52,675
0051	Plant Maintenance & Operations	100,153,713	1,544,274
0052	Security & Monitoring Services	7,838,936	22,487
0053	Data Processing Services	15,503,415	-
0061	Community Services	2,566,553	2,673,044
0072	Debt Service - Interest	68,481,086	-
0073	Debt Service - Fiscal Charges	1,826,411	-
	TOTAL GOVERNMENTAL ACTIVITIES	909,581,692	22,863,187
	Business-type activities:		
	Enterprise fund	10,678,271	10,056,298
TP	TOTAL PRIMARY GOVERNMENT	\$ 920,259,963	\$ 32,919,485

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	Insurance proceeds from hail damage
IE	Investment earnings
TR	Total general revenues
CN	Changes in Net Position
NB	Net Position -- beginning, restated
NE	Net Position -- ending

The accompanying notes are an integral part of this statement.

Revenues	Net (Expense) Revenue and Changes in Net Position		
4	6		
Operating Grants and Contributions	Total Governmental Activities	Business-type Activities	Total Primary Government
\$ (14,114,081)	\$ (486,668,798)		\$ (486,668,798)
89,172	(11,673,782)		(11,673,782)
2,618,780	(13,722,254)		(13,722,254)
(723,446)	(17,403,621)		(17,403,621)
(4,896,216)	(47,055,532)		(47,055,532)
13,034,723	(15,500,824)		(15,500,824)
(81,462)	(2,925,587)		(2,925,587)
14,816,857	7,075,754		7,075,754
(1,252,079)	(30,668,851)		(30,668,851)
32,265,933	7,820,488		7,820,488
4,242,147	(18,459,342)		(18,459,342)
1,190,514	(18,215,005)		(18,215,005)
(2,506,724)	(101,116,163)		(101,116,163)
(229,275)	(8,045,724)		(8,045,724)
11,346,040	(4,157,375)		(4,157,375)
1,355,324	1,461,815		1,461,815
8,606,472	(59,874,614)		(59,874,614)
-	(1,826,411)		(1,826,411)
65,762,679	(820,955,826)		(820,955,826)
-	-	\$ (621,973)	(621,973)
\$ 65,762,679	(820,955,826)	(621,973)	(821,577,799)
	518,915,578	-	518,915,578
	167,450,737	-	167,450,737
	283,254,154	-	283,254,154
	56,584	-	56,584
	19,876,035	-	19,876,035
	14,093,318	198,576	14,291,894
	1,003,646,406	198,576	1,003,844,982
	182,690,580	(423,397)	182,267,183
	(285,633,004)	10,045,012	(275,587,992)
	\$ (102,942,424)	\$ 9,621,615	\$ (93,320,809)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2018

Data Control Codes		General Fund	Debt Service Fund
ASSETS			
1110	Cash and Cash Equivalents	\$ 426,559,515	\$ 45,263,586
1120	Investments	64,652,664	-
1220	Property Taxes - Delinquent	9,436,894	2,874,390
1230	Allowance for Uncollectible Taxes (credit)	(5,248,500)	(1,532,700)
1240	Due from Other Governments	16,843,988	-
1250	Accrued Interest	247,834	-
1260	Due from Other Funds	5,646,500	362,240
1290	Other Receivables	91,843	10,711
1300	Inventories, at cost	2,370,139	-
1000	Total Assets	<u>\$ 520,600,877</u>	<u>\$ 46,978,227</u>
LIABILITIES			
2110	Accounts Payable	\$ 7,959,489	\$ -
2150	Payroll Deductions & Withholdings Payable	13,675,522	-
2160	Accrued Wages Payable	31,063,044	-
2170	Due to Other Funds	362,240	-
2180	Due to Other Governments	20,118	-
2190	Due to Student Groups	36,328	-
2210	Accrued Expenditures	613,202	-
2300	Unearned Revenue	8,720,350	-
2000	Total Liabilities	<u>62,450,293</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
2601	Unavailable Revenue - Property Taxes	3,022,471	965,867
2602	Unavailable Revenue - MAC	-	-
2600	Total Deferred Inflows of Resources	<u>3,022,471</u>	<u>965,867</u>
FUND BALANCES			
3410	Nonspendable	2,830,739	-
3450	Restricted - Grant Funds	-	-
3470	Restricted - Capital Acquisitions and Contractual Obligations	-	-
3480	Restricted - Debt Service	-	46,012,360
3545	Committed - Other	197,290,693	-
3590	Assigned - Other	71,105,906	-
3600	Unassigned	183,900,775	-
3000	Total Fund Balance	<u>455,128,113</u>	<u>46,012,360</u>
4000	Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 520,600,877</u>	<u>\$ 46,978,227</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
\$ 180,576,585	\$ 18,750,009	\$ 671,149,695
-	-	64,652,664
-	-	12,311,284
-	-	(6,781,200)
-	9,469,641	26,313,629
-	-	247,834
-	-	6,008,740
12,468	94,404	209,426
-	3,850,782	6,220,921
<u>\$ 180,589,053</u>	<u>\$ 32,164,836</u>	<u>\$ 780,332,993</u>
\$ 22,134,091	\$ 1,210,593	\$ 31,304,173
-	-	13,675,522
-	3,436,527	34,499,571
-	5,032,935	5,395,175
-	3,234	23,352
-	-	36,328
-	-	613,202
-	2,429,352	11,149,702
<u>22,134,091</u>	<u>12,112,641</u>	<u>96,697,025</u>
-	-	3,988,338
-	817,763	817,763
-	817,763	4,806,101
-	3,850,782	6,681,521
-	9,061,341	9,061,341
158,454,962	-	158,454,962
-	-	46,012,360
-	6,322,309	203,613,002
-	-	71,105,906
-	-	183,900,775
<u>158,454,962</u>	<u>19,234,432</u>	<u>678,829,867</u>
<u>\$ 180,589,053</u>	<u>\$ 32,164,836</u>	<u>\$ 780,332,993</u>

(This page intentionally left blank)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION**

August 31, 2018

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

Total fund balances - governmental funds	\$ 678,829,867	
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:		
		5,812,516
Furniture and Equipment	\$ 1,722,523	
Accumulated Depreciation - Furniture and Equipment	(997,611)	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported as assets in the governmental funds.		
Land	\$ 109,195,786	
Buildings	2,781,902,277	
Furniture and Equipment	136,670,971	
Construction in Progress	<u>125,923,352</u>	3,153,692,386
Accumulated Depreciation - Buildings	(908,646,056)	
Accumulated Depreciation - Furniture and Equipment	<u>(79,358,077)</u>	(988,004,133)
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	\$ (7,191,231)	
Bonds Payable - Long-term	(2,228,010,000)	
Unamortized Bond Premiums	(98,362,480)	
Other Long term Liability - Accrued Vacation	<u>(7,827,136)</u>	(2,341,390,847)
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	\$ 3,988,338	
Other Items	<u>9,538,113</u>	13,526,451
Deferred Charge on Refunding Bonds is a deferred outflow and is not reported in the fund financial statements.		
		10,374,783
Included in the items related to long term debt, as required by GASB 68 and 75, are the following:		
District's proportionate share of the net pension liability	\$ (202,456,772)	
District's proportionate share of the net OPEB liability	(332,460,481)	
Deferred resource inflow related to TRS pension	(30,968,395)	
Deferred resource inflow related to TRS OPEB	(139,068,847)	
Deferred resource outflow related to TRS pension	63,545,574	
Deferred resource outflow related to TRS OPEB	<u>5,625,474</u>	<u>(635,783,447)</u>
Net Position - Governmental Activities		\$ (102,942,424)

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, 2018

Data Control Codes		General Fund	Debt Service Fund
	REVENUES:		
5700	Local and Intermediate Sources	\$ 549,603,534	\$ 169,312,695
5800	State Sources	318,256,687	5,938,735
5900	Federal Sources	<u>34,124,170</u>	<u>2,566,116</u>
5020	Total Revenues	<u>901,984,391</u>	<u>177,817,546</u>
	EXPENDITURES		
	Current:		
0011	Instruction	533,640,017	-
0012	Instructional Resources and Media Services	11,960,820	-
0013	Curriculum and Instructional Staff Development	15,578,180	-
0021	Instructional Leadership	18,689,606	-
0023	School Leadership	51,090,177	-
0031	Guidance and Counseling Services	34,669,591	-
0032	Social Work Services	3,059,025	-
0033	Health Services	9,289,079	-
0034	Pupil Transportation	31,757,378	-
0035	Child Nutrition Services	400,089	-
0036	Co-Curricular Activities	21,422,233	-
0041	General Administration	14,361,913	-
0051	Plant Maintenance and Operations	78,616,026	-
0052	Security & Monitoring Services	8,551,595	-
0053	Data Processing Services	16,199,791	-
0061	Community Services	1,997,008	-
0071	Debt Service - Principal on Long-Term Debt	-	83,405,000
0072	Debt Service - Interest	-	81,682,651
0073	Debt Service - Cost of Issuance and Fiscal Charges	-	1,826,411
0081	Facilities Acquisition and Construction	22,116,999	-
0095	Juvenile Alternative Education Program	126,884	-
0099	Other Intergovernmental Charges	<u>4,921,425</u>	<u>-</u>
6030	Total Expenditures	<u>878,447,836</u>	<u>166,914,062</u>
1100	Excess (Deficiency) of Revenues Over Expenditures	<u>23,536,555</u>	<u>10,903,484</u>
	OTHER FINANCING SOURCES (USES)		
7911	Issuance of Debt - General Obligations Bonds	-	-
7911	Issuance of Debt - Refunding Bonds	-	251,990,000
7915	Transfers in	-	-
7916	Premium on Issuance of Bonds	-	24,961,072
7919	Insurance Recovery	19,876,035	-
8911	Transfers out	(698,069)	-
8940	Payment to Refunded Bond Escrow Agent	<u>-</u>	<u>(277,991,764)</u>
	Total Other Financing Sources (Uses)	<u>19,177,966</u>	<u>(1,040,692)</u>
1200	Net Change in Fund Balance	42,714,521	9,862,792
0100	FUND BALANCES, September 1, 2017	<u>412,413,592</u>	<u>36,149,568</u>
3000	FUND BALANCES, August 31, 2018	<u>\$ 455,128,113</u>	<u>\$ 46,012,360</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,452,380	\$ 26,603,150	\$ 747,971,759
-	7,048,235	331,243,657
-	87,485,003	124,175,289
<u>2,452,380</u>	<u>121,136,388</u>	<u>1,203,390,705</u>
-	51,123,827	584,763,844
-	863,436	12,824,256
-	5,334,223	20,912,403
-	1,235,680	19,925,286
-	1,305	51,091,482
-	1,675,785	36,345,376
-	200,058	3,259,083
-	495,754	9,784,833
-	-	31,757,378
-	47,097,868	47,497,957
-	5,722,718	27,144,951
-	-	14,361,913
-	3,131,154	81,747,180
-	138	8,551,733
-	-	16,199,791
-	2,810,465	4,807,473
-	-	83,405,000
-	-	81,682,651
-	-	1,826,411
125,215,756	101,622	147,434,377
-	-	126,884
-	-	4,921,425
<u>125,215,756</u>	<u>119,794,033</u>	<u>1,290,371,687</u>
<u>(122,763,376)</u>	<u>1,342,355</u>	<u>(86,980,982)</u>
123,390,000	-	123,390,000
-	-	251,990,000
648,069	50,000	698,069
2,338,241	-	27,299,313
-	-	19,876,035
-	-	(698,069)
-	-	(277,991,764)
<u>126,376,310</u>	<u>50,000</u>	<u>144,563,584</u>
3,612,934	1,392,355	57,582,602
<u>154,842,028</u>	<u>17,842,077</u>	<u>621,247,265</u>
<u>\$ 158,454,962</u>	<u>\$ 19,234,432</u>	<u>\$ 678,829,867</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, 2018

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

Total net change in fund balances - governmental funds	\$ 57,582,602
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.	160,071
Current year capital expenditures in the fund financial statements are shown as increases in capital assets in the government-wide financial statements.	125,054,936
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	(338,762)
Bonds Payable - Long-term	(16,170,000)
Unamortized Bond Premiums	(12,895,828)
Deferred Charge for Refunding Bonds	<u>1,323,606</u>
	(28,080,984)
Depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(89,256,763)
Adjustments related to the net pension liability, net OPEB liability, and related deferred inflows and deferred outflows, which impact ending net position.	110,507,885
Reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue as revenue, recognizing liabilities for compensated absences, and consolidating interfund transactions.	<u>6,722,833</u>
Changes in Net Position - Governmental Activities	<u>\$ 182,690,580</u>

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

August 31, 2018

		Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
ASSETS			
Current Assets:			
1110	Cash and Cash Equivalents	\$ 10,464,492	\$ 9,424,570
1290	Other Receivables	6,030	5,301
1310	Inventories, at Cost	-	43,221
	Total Current Assets	<u>10,470,522</u>	<u>9,473,092</u>
Capital Assets			
1530	Furniture & Equipment	-	1,722,523
1570	Accumulated Depreciation	-	(997,611)
	Total Capital Assets (net of accumulated depreciation)	<u>-</u>	<u>724,912</u>
1000	TOTAL ASSETS	<u>\$ 10,470,522</u>	<u>\$ 10,198,004</u>
LIABILITIES			
Current Liabilities			
2110	Accounts Payable	\$ 136,383	\$ 8,849
2160	Accrued Wages Payable	333,028	18,234
2170	Due to Other Funds	-	613,565
2200	Accrued Expenses - Claims Payable	-	3,551,307
2300	Unearned Revenue	379,496	-
	Total Current Liabilities	<u>848,907</u>	<u>4,191,955</u>
Non-current Liabilities			
2590	Claims Payable - Non-current	-	193,533
	Total Non-current Liabilities	<u>-</u>	<u>193,533</u>
2000	TOTAL LIABILITIES	<u>848,907</u>	<u>4,385,488</u>
NET POSITION			
3200	Net Investment in Capital Assets	-	724,912
3900	Unrestricted	9,621,615	5,087,604
3000	TOTAL NET POSITION	<u>\$ 9,621,615</u>	<u>\$ 5,812,516</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, 2018

		Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
OPERATING REVENUES			
5754	Charges for Services	\$ 10,056,298	\$ 1,240,458
5749	Premiums	-	2,771,582
5020	Total Operating Revenues	<u>10,056,298</u>	<u>4,012,040</u>
OPERATING EXPENSES			
6100	Payroll Costs	8,987,270	773,132
6200	Purchased and Contracted Services	103,292	738,171
6300	Supplies and Materials	1,331,823	254,241
6429	Claims Expenses	-	1,885,123
6400	Other Operating Expenses	255,886	197,652
6449	Depreciation	-	166,604
6030	Total Operating Expenses	<u>10,678,271</u>	<u>4,014,923</u>
	Operating Income (Loss)	(621,973)	(2,883)
NON-OPERATING REVENUES (EXPENSES)			
7955	Investment Income	<u>198,576</u>	<u>162,954</u>
1300	Changes in Net Position	(423,397)	160,071
0100	TOTAL NET POSITION, September 1, 2017	<u>10,045,012</u>	<u>5,652,445</u>
3300	TOTAL NET POSITION, August 31, 2018	<u>\$ 9,621,615</u>	<u>\$ 5,812,516</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, 2018

	Business-Type Activities Enterprise Fund	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	\$ 10,040,571	\$ -
Cash Received from Interfund Services Provided	-	3,853,773
Cash Payments to Employees for Services	(8,915,781)	(769,400)
Cash Payments to Suppliers	(1,326,988)	(1,009,827)
Cash Payments for Insurance Claims	-	(2,424,279)
Cash Payments for Other Operating Expenses	(255,886)	(197,652)
Net Cash Provided (Used) by Operating Activities	<u>(458,084)</u>	<u>(547,385)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	198,576	162,954
Net Cash Flows Provided (Used) by Investing Activities	<u>198,576</u>	<u>162,954</u>
Net Increase In Cash & Cash Equivalents	(259,508)	(384,431)
CASH AND CASH EQUIVALENTS, September 1, 2017	<u>10,724,000</u>	<u>9,809,001</u>
CASH AND CASH EQUIVALENTS, August 31, 2018	<u>\$ 10,464,492</u>	<u>\$ 9,424,570</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)	\$ (621,973)	\$ (2,883)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	-	166,604
Effect of Changes in Current Assets and Liabilities:		
(Increase) Decrease in Other Receivables	1,492	(5,301)
(Increase) Decrease in Inventories	-	3,169
Increase (Decrease) in Accounts Payable	108,127	(20,584)
Increase (Decrease) in Due to Other Funds	-	(152,966)
Increase (Decrease) in Claims Payable	-	(539,156)
Increase (Decrease) in Unearned Revenue	(17,219)	-
Increase (Decrease) in Accrued Wages	71,489	3,732
Net Cash Provided (Used) by Operating Activities	<u>\$ (458,084)</u>	<u>\$ (547,385)</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, 2018

		AGENCY FUNDS
ASSETS		<u> </u>
1110	Cash	\$ 3,859,130
1290	Due from Others	<u>17,119</u>
1000	TOTAL ASSETS	<u><u>\$ 3,876,249</u></u>
LIABILITIES		
2180	Due to Other Governments	\$ 421,742
2190	Due to Other Groups	118,135
2190	Due to Student Groups	<u>3,336,372</u>
2000	TOTAL LIABILITIES	<u><u>\$ 3,876,249</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, 2018

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 for 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, 2018

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, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District reports the following major governmental funds:

- General Fund - The General Fund accounts for financial resources used for the fundamental operations of the District. All revenues and expenditures not required to be accounted for in other funds are included here. It is a budgeted fund and unassigned fund balances are considered resources available for current operations. From year to year within unassigned fund balance are investments with a maturity of greater than one year from the date of the financial statements. The District has traditionally held investments to maturity and does not intend for those investments to be utilized for expenditure in the budget year following the date of the financial statements. There are no investments with a maturity greater than one year for year ending August 31, 2018. General Fund primary revenue sources include local property taxes and state funding.
- Debt Service Fund - The Debt Service Fund accounts for the accumulation of resources for, and the payment of, bonded debt principal and interest. The primary revenue source is local property taxes levied specifically for debt service. The fund balance of this fund represents amounts that will be used for retirement of bonds and payment of interest in the future. The Debt Service Fund is a budgeted fund.
- Capital Projects Fund - The Capital Projects Fund was established to account for the proceeds from the sale of bonds including earnings on investments of the fund. Proceeds are used for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities. The Capital Projects Fund is a budgeted fund.

Additionally, the District reports the following fund types:

- Special Revenue Funds - These funds are used to account for the majority of federal and state funded grants. These grants are awarded to the District with the purpose of accomplishing specific educational tasks. Funds are used primarily for math and reading improvement programs for the educationally deprived, special education programs involving learning disabilities and the physically handicapped, career and technology education programs, and a child nutrition program. The District's Special Revenue Funds use project accounting and budgeting for all funds.
- Enterprise Fund – This fund is used to account for after-school and summer programs for elementary and middle school students.
- Internal Service Funds – These funds are used to account for the financing of goods and services provided by one fund to other funds of the District, on a cost - reimbursement basis. These activities include printing services, armored car services and the worker's compensation self - funded insurance program of the District. These are not budgeted funds.
- Agency Funds – These funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Agency Funds which are funds set aside for scholarships and monies that are collected principally through fund raising efforts of the individual schools or school-sponsored groups (student activity funds).

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Budgets

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

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

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

	Original Budget	Net Change	Amended Budget
General Fund	\$912,882,329	\$7,339,168	\$920,221,497
Debt Service	166,128,525	834,126	166,962,651
Special Revenue Funds – Child Nutrition Services	\$56,860,525	(\$1,860,602)	\$54,999,923

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 28, 2018.

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

Budgeted Funds – Child Nutrition Services	\$12,156,712
Funds not Budgeted	7,077,720
	<u>\$19,234,432</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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, 2018 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	\$9,979,388
Capital Projects Fund	158,454,962
Special Revenue Funds	1,272,363

f. Inventories

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

g. Long-Term Debt

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

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

h. Capital Assets

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets (continued)

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

Asset Class	Estimated Useful Lives
Buildings and Improvements	10 – 40 years
Automotive Equipment	7 – 18 years
Furniture and Equipment	5 – 15 years

i. Fund Equity

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

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

j. Net Position

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

k. Compensated Absences

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

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

- Vacation leave earned by hourly non-exempt personnel is accrued when incurred and unused balances are distributed on termination from employment.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Compensated Absences (continued)

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

l. Cash and Cash Equivalents

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

Investments

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

m. Accounting System

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

n. Accrual of Foundation School Program Revenues

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

o. Unearned Revenue

Nonexchange revenues where resources are transmitted before the eligibility requirements are met are reported as unearned revenues on the balance sheet of the governmental funds.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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. There was no arbitrage payable at August 31, 2018.

s. Deferred Outflows and Inflows of Resources

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

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

t. Pensions

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

t. Pensions (continued)

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

u. Other Post-Employment Benefits (OPEB)

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

2. DEPOSITS AND INVESTMENTS

a. Cash Deposits

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

At August 31, 2018, the carrying amount of the District's deposits (cash and interest bearing money market accounts) was \$30,034,383 and the bank balance was \$30,185,323. The District's cash deposits at August 31, 2018 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 January 2018, 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 \$48,715,337 and occurred on January 29, 2018. The total amount of FDIC coverage at the time of the largest combined balance was \$750,000. The amount of pledged collateral was \$35,633,227. The resulting undercollateralization was \$12,332,110. The District's cash was adequately collateralized the next business day.

b. Investments

Public Funds Investment Pools

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

2. DEPOSITS AND INVESTMENTS (continued)

Interlocal Cooperation Act, Chapter 79 of the Texas Government Code and are subject to the provisions of the Act, Chapter 2256 of the Texas Government Code.

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

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

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

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

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

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

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

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

2. DEPOSITS AND INVESTMENTS (Continued)

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

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. The following is the minimum rating required by the District's investment policy and the Act and the actual rating as of August 31, 2018 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	\$ 220,874,968	30.28%	0.33
Lone Star Government Overnight Fund	N/A	AAA-m	AAA-m	Standard & Poor's	15,945,144	2.19%	0.02
LOGIC	N/A	AAA-m	AAA-m	Standard & Poor's	103,226,164	14.15%	0.16
Texpool	N/A	AAA-m	AAA-m	Standard & Poor's	20,933,837	2.87%	0.03
Texpool Prime	N/A	AAA-m	AAA-m	Standard & Poor's	160,238,122	21.96%	0.24
TexSTAR	N/A	AAA-m	AAA-m	Standard & Poor's	16,116,059	2.21%	0.02
Texas Class	N/A	AAA-m	AAA-m	Standard & Poor's	127,529,212	17.48%	0.19
<i>Agency Notes:</i>							
Agency Notes	00-90	A	AA+	Standard & Poor's	5,000,000	0.69%	0.19
Agency Notes	181-364	A	AA+	Standard & Poor's	54,794,908	7.51%	19.6
Agency Notes	365+	A	AA	Standard & Poor's	4,857,754	0.67%	2.66
Total Investments					<u>\$ 729,516,168</u>	<u>100.00%</u>	<u>23.44</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, 2018

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, 2018, the District had no investments that exceeded 5%.

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, 2018, the District had \$729,516,168 invested with a weighted average maturity of 0.06 years or 23.44 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, 2018.

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, 2018.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

2. DEPOSITS AND INVESTMENTS (Continued)

The District's investments at August 31, 2018 are as follows:

	August 31, 2018	Level 1	Level 2	Level 3
Investments by fair value level:				
Debt Securities:				
Federal Home Loan Bank	\$ 29,872,477	\$ -	\$ 29,872,477	\$ -
Federal Home Loan Mortgage Corporation	20,000,000	-	20,000,000	-
Farm Credit Discount Note	4,922,431		4,922,431	
Federal National Mortgage Association	4,857,754	-	4,857,754	-
Federal Farm Credit Bank System Bond	5,000,000	-	5,000,000	-
Total Debt Securities	<u>64,652,662</u>	<u>-</u>	<u>64,652,662</u>	<u>-</u>
Total investments by fair value:	<u>64,652,662</u>	<u>\$ -</u>	<u>\$ 64,652,662</u>	<u>\$ -</u>
Investments measured at amortized cost:				
External Investment Pools:				
Lone Star Corporate Overnight Plus Fund	220,874,968			
Lone Star Government Overnight Fund	15,945,144			
TexPool	20,933,837			
TexPool Prime	160,238,122			
TexasDAILY	-			
Total External Investment Pools	<u>417,992,071</u>			
Total investments measured at amortized cost	<u>417,992,071</u>			
Investments measured at net asset value ("NAV"):				
External Investment Pools:				
LOGIC	103,226,164			
Tex STAR	16,116,059			
Texas Class	127,529,212			
Total External Investment Pools	<u>246,871,435</u>			
Total investments measured at NAV	<u>246,871,435</u>			
Total Investments	<u><u>\$ 729,516,168</u></u>			

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

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investments measured at net asset value ("NAV"):				
External Investment Pools:				
LOGIC	\$ 103,226,164	N/A	Daily	N/A
Tex STAR	16,116,059	N/A	Daily	N/A
Texas Class	127,529,212	N/A	Daily	N/A
Total investments measured at NAV	<u><u>\$ 246,871,435</u></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, 2018

3. INTERFUND RECEIVABLE, PAYABLE, AND TRANSFERS

Interfund receivable and payable balances at August 31, 2018 were as follows:

	Receivable Balance	Payable Balance
General Fund:		
Debt Service Funds	\$ -	\$ 362,240
Non-major Governmental Funds	5,032,935	-
Proprietary Funds	613,565	-
Total General Fund	<u>\$ 5,646,500</u>	<u>\$ 362,240</u>
Debt Service Fund:		
General Fund	362,240	-
Other Governmental Funds:		
General Fund	-	5,032,935
Proprietary Funds:		
General Fund	-	613,565
TOTAL	<u><u>\$ 6,008,740</u></u>	<u><u>\$ 6,008,740</u></u>

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

The District also made the following permanent transfers:

- The General Fund subsidized activities whose resources were insufficient to pay for all activities of the catering programs. Transfers to non-major governmental funds were \$50,000.
- The General Fund reimbursed from insurance proceeds, appropriate activities of the Capital Projects Fund in association with repairs from damage to facilities as a result of a hail storm for \$648,069.

4. PROPERTY TAXES

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

4. PROPERTY TAXES (Continued)

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, 2018 follows:

	Balance September 1, 2017	Additions	Transfers	Deletions	Balance, August 31, 2018
<u>Capital Assets not being depreciated:</u>					
Land	\$ 103,709,809	\$ 5,485,977	\$ -	\$ -	\$ 109,195,786
Construction In Progress	86,895,870	83,111,413	(44,083,931)	-	125,923,352
Total	<u>190,605,679</u>	<u>88,597,390</u>	<u>(44,083,931)</u>	<u>-</u>	<u>235,119,138</u>
<u>Capital Assets being depreciated:</u>					
Buildings and Improvements	2,710,840,755	26,943,664	44,083,931	(21,892)	2,781,846,458
Furniture and Equipment	131,458,482	9,513,882	-	(2,523,051)	138,449,313
Total	<u>2,842,299,237</u>	<u>36,457,546</u>	<u>44,083,931</u>	<u>(2,544,943)</u>	<u>2,920,295,771</u>
<u>Less Accumulated Depreciation:</u>					
Buildings and Improvements	(827,069,927)	(81,576,129)	-	21,892	(908,624,164)
Furniture and Equipment	(75,053,393)	(7,847,238)	-	2,523,051	(80,377,580)
Total	<u>(902,123,320)</u>	<u>(89,423,367)</u>	<u>-</u>	<u>2,544,943</u>	<u>(989,001,744)</u>
Total Capital Assets being depreciated	<u>1,940,175,917</u>	<u>(52,965,821)</u>	<u>44,083,931</u>	<u>-</u>	<u>1,931,294,027</u>
Capital Assets, Net	<u>\$ 2,130,781,596</u>	<u>\$ 35,631,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,166,413,165</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

5. CAPITAL ASSETS (Continued)

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

Instruction	\$ 52,707,568
Instructional Resources & Media Services	1,221,212
Curriculum & Staff Development	1,875,247
Instructional Leadership	1,783,772
School Leadership	4,578,433
Guidance, Counseling & Evaluation Services	3,259,562
Social Work Services	292,072
Health Services	877,957
Student Transportation	2,846,026
Child Nutrition Services	4,256,662
Co-Curricular Activities	2,976,485
General Administration	1,783,059
Plant Maintenance & Operations	7,330,342
Security & Monitoring Services	796,741
Data Processing Services	1,451,788
Community Services	<u>1,386,441</u>
Total Depreciation	<u><u>\$ 89,423,367</u></u>

6. UNEARNED REVENUE

Unearned revenue consisted of the following:

General Fund	
State Aid	\$ 8,513,114
Other	<u>207,236</u>
Total General Fund	<u>8,720,350</u>
Non-Major Governmental Fund	
Pre-paid Meals	1,175,596
Grants	<u>1,253,756</u>
Total Special Revenue Fund	<u>2,429,352</u>
Total Governmental Activities	<u><u>\$ 11,149,702</u></u>
Enterprise Fund	
Learning Tree	<u><u>\$ 379,496</u></u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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, 2018.

Issue Date	Series	Original Amount	Interest Rates	Final Maturity	Outstanding 08/31/18	Due Within One Year
Unlimited Tax School Building Bonds						
07/31/03	2003A	\$ 47,900,000	2.00 - 5.00%	2031	\$ 23,790,000	\$ 1,320,000
07/31/03	2003B	47,900,000	2.00 - 4.00%	2029	23,260,000	1,290,000
05/04/06	2006A	36,730,000	2.00 - 5.00%	2033	25,160,000	1,135,000
02/25/09	2009	75,670,000	3.00 - 5.13%	2039	64,350,000	1,850,000
11/11/09	2009A	32,500,000	4.00 - 5.00%	2029	23,760,000	1,960,000
07/01/12	2012	55,000,000	2.00 - 5.00%	2042	50,000,000	-
06/03/13	2007A	80,490,000	2.00 - 5.00%	2036	68,615,000	2,705,000
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	33,270,000	1,565,000
07/09/15	2015	70,315,000	0.50 - 5.00%	2035	57,960,000	2,345,000
05/18/16	2016	69,030,000	2.00 - 5.00%	2046	65,085,000	2,460,000
06/28/17	2010	69,450,000	2.00 - 5.00%	2038	67,350,000	2,205,000
Unlimited Tax School Building and Refunding Bonds						
07/30/15	2015	93,420,000	2.50 - 5.00%	2045	82,720,000	2,670,000
05/23/17	2017	86,650,000	2.50 - 5.00%	2037	79,475,000	6,005,000
Unlimited Tax Refunding Bonds						
11/11/09	2009	15,340,000	3.00 - 4.00%	2024	8,080,000	1,215,000
12/07/10	2010	50,685,000	2.00 - 4.00%	2026	26,935,000	3,425,000
11/01/11	2011	67,020,000	0.50 - 5.00%	2032	56,355,000	1,055,000
04/15/12	2012	95,305,000	2.00 - 5.00%	2034	86,705,000	4,570,000
11/21/13	2013	81,175,000	2.00 - 5.00%	2035	46,475,000	6,770,000
04/03/14	2014	74,175,000	2.00 - 5.00%	2033	60,805,000	1,165,000
12/11/14	2014A	69,115,000	2.00 - 5.00%	2033	62,035,000	3,520,000
04/06/16	2016	85,575,000	2.00 - 5.00%	2035	76,705,000	4,565,000
10/20/16	2016A	88,335,000	3.00 - 5.00%	2037	81,215,000	5,050,000
12/06/17	2017	49,675,000	2.00 - 5.00%	2027	49,060,000	5,825,000
05/30/18	2018	202,315,000	3.35 - 5.00%	2044	202,315,000	21,505,000
Unlimited Tax Qualified School Construction Bonds (Tax Credit Bonds)						
11/12/09	2009	28,000,000	1.505%	2026	28,000,000	-
Unlimited Tax School Building Bonds (Taxable Direct Subsidy - Build America Bonds)						
11/12/09	2009	25,075,000	6.246%	2039	25,075,000	-
11/16/10	2010	107,995,000	5.491 - 5.891%	2040	107,995,000	-
Variable Rate Unlimited Tax School Building Bonds						
07/15/12	2012	70,000,000	1.00%	2032	60,870,000	3,355,000
05/22/14	2014	79,245,000	2.00%	2044	79,245,000	-
07/31/14	2011	78,470,000	2.13%	2040	71,490,000	1,980,000
05/18/16	2016	73,545,000	2.00%	2046	73,545,000	-
05/23/17	2017	100,000,000	1.45%	2047	100,000,000	-
07/11/18	2018	123,390,000	2.75%	2048	123,390,000	-
Variable Rate Unlimited Tax School Refunding Bonds						
05/31/14	2011A	78,630,000	2.00%	2039	71,660,000	1,980,000
Totals		\$ 2,517,185,000			\$ 2,228,010,000	\$ 93,490,000

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

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

Date Authorized	Amount Authorized	Previously Issued	Amount Issued	Unissued Balance
5/10/2014	\$648,340,000	\$423,340,000	\$125,000,000*	\$100,000,000
5/5/2018	\$848,910,000	\$0	\$0	\$848,910,000

* Amount includes \$123,390,000 of debt issuance and \$1,610,000 of premium from debt issuance.

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

Year Ending August 31,	Principal	Interest	Total
2019	\$ 93,490,000	\$ 83,721,214	\$ 177,211,214
2020	75,810,000	84,623,951	160,433,951
2021	79,315,000	87,339,276	166,654,276
2022	79,465,000	86,319,626	165,784,626
2023	84,710,000	84,572,401	169,282,401
2024-28	456,390,000	379,874,247	836,264,247
2029-33	507,500,000	274,571,186	782,071,186
2034-38	458,750,000	161,265,702	620,015,702
2039-43	278,305,000	66,440,695	344,745,695
2044-48	114,275,000	13,798,870	128,073,870
Total	\$ 2,228,010,000	\$1,322,527,169	\$ 3,550,537,169

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, 2018.

- a. On December 6, 2017, the District issued \$49,675,000 Unlimited Tax Refunding Bonds, Series 2017, to refund \$55,230,000 representing certain maturities of Unlimited Tax School Building Bonds, Series 2008 and Unlimited Tax School Building Bonds, Series 2008A. The resulting economic gain was \$8,494,849. The resulting net cash flows from the refunding are as follows:

Cash flow requirements to service old debt service	\$ 71,540,901
Less: Cash flow requirements for new debt service	61,621,603
Net decreases in cash flow from refunding	<u>\$ 9,919,298</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

- b. On May 30, 2018, the District issued \$202,315,000 Unlimited Tax Refunding Bonds, Series 2018, to refund \$229,575,000 representing certain maturities of Unlimited Tax School Building Bonds, Series 2008, Unlimited Tax School Building Bonds, Series 2008A, Variable Rate Unlimited Tax School Building Bonds, Series 2013 and Variable Rate Unlimited Tax School Building Bonds, Series 2015, with a resulting economic gain of \$22,553,147. The resulting net cash flows from the refunding are as follows:

Cash flow requirements to service old debt service	\$ 349,992,188
Less: Cash flow requirements for new debt service	320,827,211
Net decreases in cash flow from refunding	<u>\$ 29,164,977</u>

- c. On July 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 and purchase the necessary sites therefor, and (ii) pay the costs of issuance of the Bonds. The Bonds will bear interest at an Initial Rate from July 11, 2018 through August 1, 2023, with interest being payable initially on February 1, 2019 and will be payable on each February 1 and August 1 thereafter through the initial rate period at the rate of 2.75%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate, Quarterly Rate or Semiannual Rate or back to a Term Rate (each a "Variable Rate"), (b) changed to a Flexible Rate, or (c) converted to a Fixed Rate until maturity.

The bonds will be subject to mandatory tender without the right of retention on the Conversion Date immediately following the end of the Initial Rate Period, which occurs on August 1, 2023. During the Initial Rate Period, the Bonds are not subject to the benefit of a liquidity facility provided by a third party. Accordingly, a failure by the Remarketing Agent to remarket Bonds subject to mandatory tender on the Conversion Date at the end of the Initial Rate Period will result in the rescission of the notice of mandatory tender with respect thereto and the District not having any obligation to purchase such bonds at that time. The occurrence of the foregoing will not result in an event of default under the Order. Until the District redeems or remarkets the bonds that have been unsuccessfully remarketed, such bonds shall bear interest at the "Stepped Rate", which is defined herein to mean 7.00% per annum.

- d. On May 31, 2011, the District issued \$84,000,000 Variable Unlimited Tax Refunding Bonds Series 2011A to refund \$84,000,000 representing the outstanding balance of Variable Rate Unlimited Tax School Building Bonds, Series 2009. Of the \$81,165,000 of outstanding Bonds, \$1,530,000 was redeemed pursuant to mandatory redemption provisions and \$1,005,000 was redeemed pursuant to optional redemption provisions. The balance of \$78,630,000 was remarketed on May 20, 2014 to a five-year term mode. The Bonds will bear interest from June 1, 2014 through May 31, 2019, with interest being payable initially on December 1, 2014 and on each June 1 and December 1 thereafter 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)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

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, 2019.

During the term rate period, the bonds are not subject to the benefit of a liquidity facility provided by a third party. Accordingly, a failure by the remarketing agent to remarket bonds subject to mandatory tender on the conversion date at the end of the term rate period will result in the rescission of the notice of mandatory tender with respect thereto and the District not having any obligation to purchase such bonds at that time. The occurrence of the foregoing will not result in an event of default under the Order. Until the District redeems or remarkets the bonds that have been unsuccessfully remarketed, such bonds shall bear interest at the rate of 7.00% per annum.

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

Variable Refunding Series 2011A, Mandatory Redemption Schedule					
June 1	Redemption	June 1	Redemption	June 1	Redemption
2019	\$ 1,980,000	2027	\$ 2,980,000	2035	\$4,485,000
2020	2,080,000	2028	3,135,000	2036	4,720,000
2021	2,190,000	2029	3,300,000	2037	4,970,000
2022	2,305,000	2030	3,475,000	2038	5,230,000
2023	2,425,000	2031	3,655,000	2039	* 4,500,000
2024	2,555,000	2032	3,845,000		
2025	2,690,000	2033	4,050,000		
2026	2,830,000	2034	4,260,000		

*Scheduled final maturity.

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

The bonds will be subject to mandatory tender without the right of retention on the Conversion Date immediately following the end of the Term Rate Period, which occurs on August 1, 2020. During the term rate period, the bonds are not subject to the benefit of a liquidity facility provided by a third party. Accordingly, a failure by the remarketing agent to remarket bonds subject to mandatory tender on the conversion date at the end of the term rate period will result in the rescission of the notice of mandatory tender with respect thereto and the District not having any obligation to purchase such bonds at that time. The occurrence of the foregoing will not result in

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

an event of default under the Order. Until the District redeems or remarkets the bonds that have been unsuccessfully remarketed, such bonds shall bear interest at the rate of 7.00% per annum.

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

Series 2011, Mandatory Redemption Schedule

August 1	Redemption	August 1	Redemption	August 1	Redemption
2019	\$ 1,980,000	2027	\$ 2,980,000	2036	\$ 4,440,000
2020	2,085,000	2028	3,135,000	2037	4,670,000
2021	2,190,000	2029	3,300,000	2038	4,915,000
2022	2,305,000	2030	2,725,000	2039	5,175,000
2023	2,430,000	2031	3,615,000	2040	* 5,445,000
2024	2,555,000	2032	3,805,000		
2025	2,690,000	2033	4,005,000		
2026	2,830,000	2035	4,215,000		

* Scheduled final maturity.

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

The bonds will be subject to mandatory tender without the right of retention on the Conversion Date immediately following the end of the Term Rate Period, which occurs on June 1, 2022. During the Initial Rate Period, the Bonds are not subject to the benefit of a liquidity facility provided by a third party. Accordingly, a failure by the Remarketing Agent to remarket Bonds subject to mandatory tender on the Conversion Date at the end of the Initial Rate Period will result in the rescission of the notice of mandatory tender with respect thereto and the District not having any obligation to purchase such bonds at that time. The occurrence of the foregoing will not result in an event of default under the Order. Until the District redeems or remarkets the bonds that have been unsuccessfully remarketed, such bonds shall bear interest at the "Stepped Rate", which is defined herein to mean 7.00% per annum.

The bonds are subject to mandatory redemption prior to maturity as noted below.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

Series 2012, Mandatory Redemption Schedule

June 1	Redemption	June 1	Redemption	June 1	Redemption
2019	\$ 3,355,000	2025	\$ 4,495,000	2031	\$ 1,400,000
2020	3,250,000	2026	4,720,000	2032	* 6,090,000
2021	3,695,000	2027	4,955,000		
2022	3,880,000	2028	5,205,000		
2023	4,075,000	2029	5,465,000		
2024	4,280,000	2030	5,735,000		

* Scheduled final maturity.

- g. On April 23, 2014, the District issued \$79,245,000 Variable Rate Unlimited Tax School Building Bonds, Series 2014. 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 February 25, 2014. The Bonds will bear interest at an Initial Rate from May 22, 2014 through July 31, 2019, with interest being payable initially on February 1, 2015 and will be payable on each February 1 and August 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, 2019. 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 noted below.

Series 2014, Mandatory Redemption Schedule

August 1	Redemption	August 1	Redemption	August 1	Redemption
2035	\$ 6,300,000	2038	\$ 7,295,000	2041	\$ 8,440,000
2036	6,615,000	2039	7,660,000	2042	8,865,000
2037	6,945,000	2040	8,040,000	2043	9,310,000
				2044	* 9,775,000

* Scheduled final maturity.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

- h. 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 May 31, 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 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 noted below.

Series 2016, Mandatory Redemption Schedule

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

* Scheduled final maturity.

- i. On June 21, 2017, the District issued \$100,000,000 Variable Rate Unlimited Tax School Building Bonds, Series 2017. The bonds were issued pursuant to an election held on May 10, 2014 authorizing the issuance of \$648.34 million and an Order adopted by the Board of Trustees on October 28, 2014. Proceeds from the sale of the Bonds will be used to (i) acquire, construct, renovate, improve and equip various school facilities, (ii) purchase the necessary sites therefor, and (iii) pay the costs of issuance of the Bonds. The Bonds will bear interest at an Initial Rate

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

from June 21, 2017 through May 31, 2020, with interest being payable initially on December 1, 2017 and will be payable on each June 1 and December 1 thereafter through the initial rate period at the rate of 1.45%. Thereafter, the Bonds will convert to and bear interest at a Term Rate determined by the Remarketing Agent provided that the interest rate mode on the Bonds may be (a) changed from time to time to a Weekly Rate, Monthly Rate, Quarterly Rate or Semiannual Rate or back to a Term Rate (each a "Variable Rate"), (b) changed to a Flexible Rate, or (c) converted to a Fixed Rate until maturity.

The bonds will be subject to mandatory tender without the right of retention on the Conversion Date immediately following the end of the Initial Rate Period, which occurs on May 31, 2020. During the Initial Rate Period, the Bonds are not subject to the benefit of a liquidity facility provided by a third party. Accordingly, a failure by the Remarketing Agent to remarket Bonds subject to mandatory tender on the Conversion Date at the end of the Initial Rate Period will result in the rescission of the notice of mandatory tender with respect thereto and the District not having any obligation to purchase such bonds at that time. The occurrence of the foregoing will not result in an event of default under the Order. Until the District redeems or remarkets the bonds that have been unsuccessfully remarketed, such bonds shall bear interest at the "Stepped Rate", which is defined herein to mean 7.00% per annum.

The bonds are subject to mandatory redemption prior to maturity as noted below.

Series 2017, Mandatory Redemption Schedule

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

* Scheduled final maturity.

Worker's Compensation

All funds of the District participate in the Worker's Compensation Insurance Fund and make payments to the Fund based on rates, which reflect historical claims experience. The claims payable of \$3,744,840 reported in the Fund at August 31, 2018 is based on an actuarial study completed in October 2018. 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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

7. LONG-TERM LIABILITIES (Continued)

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, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$2,211,840,000	\$375,380,000	\$359,210,000	\$2,228,010,000	\$93,490,000
Unamortized Bond Premium	85,466,652	27,299,313	14,403,485	98,362,480	-
Compensated Absences	6,936,523	3,042,268	2,151,655	7,827,136	563,871
Net Pension Liability	237,987,397	23,419,052	58,949,677	202,456,772	-
Net OPEB Liability	586,942,187	56,262	254,537,968	332,460,481	-
Worker's Compensation	4,283,996	1,262,395	1,801,551	3,744,840	3,551,307
Total	<u>\$3,133,456,755</u>	<u>\$430,459,290</u>	<u>\$691,054,336</u>	<u>\$2,872,861,709</u>	<u>\$97,605,178</u>

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

	2018	2017
Beginning of Year Liability	\$ 4,283,996	\$ 4,717,666
Current Year Claims and Changes in Estimates	1,262,395	1,850,628
Claim Payments	<u>(1,801,551)</u>	<u>(2,284,298)</u>
End of Year Liability	<u>\$ 3,744,840</u>	<u>\$ 4,283,996</u>

8. HEALTH CARE COVERAGE

At August 31, 2018, 10,448 employees of the District were covered by an employee benefits health plan. TRS-qualified insurance plan participants were 10,424. The District paid premiums averaging \$599 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 \$61,162,372.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

9. FUND BALANCE

The fund balance as of August 31, 2018 consists of the following amounts:

	General Fund	Debt Service Fund	Capital Project Fund	Other Governmental Funds	Total
Non-spendable:					
Inventory	\$ 2,370,139	\$ -	\$ -	\$ 3,850,782	\$ 6,220,921
Long-term Loan/Notes Rec	460,600	-	-	-	460,600
Restricted:					
Debt Service	-	46,012,360	-	-	46,012,360
Child Nutrition	-	-	-	8,305,930	8,305,930
Authorized Construction	-	-	158,454,962	-	158,454,962
Grants	-	-	-	755,411	755,411
Committed:					
Local Special Revenue	-	-	-	6,322,309	6,322,309
Opening New Schools	29,834,907	-	-	-	29,834,907
State Revenue Deficits	130,670,871	-	-	-	130,670,871
Technology Deployments	36,784,915	-	-	-	36,784,915
Assigned:					
Employee Benefits	15,436,524	-	-	-	15,436,524
Debt Service	10,000,000	-	-	-	10,000,000
Roofing Repair Projects	18,442,252	-	-	-	18,442,252
E-rate Projects	4,638,221	-	-	-	4,638,221
Administrative Projects	8,884,158	-	-	-	8,884,158
Federal Program Reductions	7,445,522	-	-	-	7,445,522
Federal Maintenance of Effort	6,259,229	-	-	-	6,259,229
Unassigned	<u>183,900,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>183,900,775</u>
Total	<u>\$ 455,128,113</u>	<u>\$ 46,012,360</u>	<u>\$ 158,454,962</u>	<u>\$ 19,234,432</u>	<u>\$ 678,829,867</u>

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

10. DEFINED BENEFIT PENSION PLANS

Plan Description

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

Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately-issued Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at https://www.trs.texas.gov/TRS%20Documents/cafr_2017.pdf; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with 5 years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with 5 years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic post-employment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan Description section above.

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Texas Government Code section 821.006 prohibits benefit improvements, if as a result of the particular action, the time required to amortize TRS' unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

10. DEFINED BENEFIT PENSION PLANS (continued)

Employee contribution rates are set in state statute, Texas Government Code 825.402. Senate Bill 1458 of the 83rd Texas Legislature amended Texas Government Code 825.402 for member contributions and established employee contribution rates for fiscal years 2014 thru 2017. The 83rd Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for fiscal years 2014 and 2015. The 84th Texas Legislature, General Appropriations Act (GAA) established the employer contribution rates for fiscal years 2016 and 2017.

<u>Contribution Rates</u>	<u>2017</u>	<u>2018</u>
Member	7.70%	7.70%
Non-Employer Contributing Entity (State)	6.80%	6.80%
Employers	6.80%	6.80%
Northside ISD 2017 Employer Contributions		\$20,751,937
Northside ISD 2017 Member Contributions		\$49,976,261
Northside ISD 2017 NECE On-behalf Contributions		\$30,823,084

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any part or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50% of the state contribution rate for certain instructional or administrative employees; and 100% of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there are two additional surcharges an employer is subject to:

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

10. DEFINED BENEFIT PENSION PLANS (continued)

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

Actuarial Assumptions

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

Valuation Date	August 31, 2017
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Market Value
Single Discount Rate	8.00%
Long-term expected Investment Rate of Return	8.00%
Inflation	2.5%
Salary Increases including inflation	3.5% to 9.5%
Benefit Changes during the year	None
Ad hoc post-employment benefit changes	None

The actuarial methods and assumptions are primarily based on a study of actual experience for the four year period ending August 31, 2014 and adopted on September 24, 2015.

Discount Rate

The discount rate used to measure the total pension liability was 8.0%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was 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 8%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the Systems target asset allocation as of August 31, 2017 are summarized below:

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

10. DEFINED BENEFIT PENSION PLANS (continued)

Asset Class	Target Allocation	Real Return Geometric Basis	Long-Term Expected Portfolio Real Rate of Return*
Global Equity			
U.S	18%	4.6%	1.0%
Non-U.S. Developed	13%	5.1%	0.8%
Emerging Markets	9%	5.9%	0.7%
Directional Hedge Funds	4%	3.2%	0.1%
Private Equity	13%	7.0%	1.1%
Stable Value			
U.S. Treasuries	11%	0.7%	0.1%
Absolute Return	0%	1.8%	0.0%
Stable Value Hedge Funds	4%	3.0%	0.1%
Cash	1%	-0.2%	0.0%
Real Return			
Global Inflation Linked Bonds	3%	0.9%	0.0%
Real Assets	16%	5.1%	1.1%
Energy and Natural Resources	3%	6.6%	0.2%
Commodities	0%	1.2%	0.0%
Risk Parity			
Risk Parity	5%	6.7%	0.3%
Inflation Expectation			2.2%
Alpha			1.0%
Total	<u>100%</u>		<u>8.7%</u>

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

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Net Pension Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (8%) in measuring the Net Pension Liability.

	1% Decrease in Discount Rate (7.0%)	Discount Rate (8.0%)	1% Increase in Discount Rate (9.0%)
District's proportionate share of the net pension liability:	\$341,302,116	\$202,456,772	\$86,845,488

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

10. DEFINED BENEFIT PENSION PLANS (continued)

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

At August 31, 2018, the District reported a liability of \$202,456,772 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	\$202,456,772
State's proportionate share that is associated with District	301,343,520
Total	<u>\$503,800,292</u>

The net pension liability was measured as of August 31, 2017 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, 2016 thru August 31, 2017.

At August 31, 2017 the District's proportion of the collective net pension liability was 0.6331797% which was an increase of 0.0033921% from its proportion measured as of August 31, 2016.

Changes Since the Prior Actuarial Valuation

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

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

For the year ended August 31, 2018, the District recognized pension expense of \$30,823,084 and revenue of \$30,823,084 for support provided by the State.

At August 31, 2018, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 2,962,034	\$ 10,918,228
Changes in actuarial assumptions	9,222,227	5,279,510
Difference between projected and actual investment earnings	-	14,754,607
Changes in proportion and difference between the employer's contributions and the proportionate share of contributions	29,991,579	16,050
Contributions paid to TRS subsequent to the measurement date	21,369,734	-
Total	\$ 63,545,574	\$ 30,968,395

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

10. DEFINED BENEFIT PENSION PLANS (continued)

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
2019	\$971,197
2020	\$13,894,538
2021	(\$21,723)
2022	(\$3,804,422)
2023	\$235,731
Thereafter	(\$67,876)

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.

Benefits Provided

TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all retirees from public schools, charter schools, regional education service centers and other educational districts who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for the average retiree with Medicare Parts A&B coverage, with 20 to 29 years of service for the basic plan and the two optional plans.

TRS-Care Plan Premium Rates Effective Sept. 1, 2016 - Dec. 31, 2017			
	TRS-Care 1 Basic Plan	TRS-Care 2 Optional Plan	TRS-Care 3 Optional Plan
Retiree*	\$ -	\$ 70	\$ 100
Retiree and Spouse	20	175	255
Retiree* and Children	41	132	182
Retiree and Family	61	237	337
Surviving Children only	28	62	82

*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 1.0% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25 percent or not more than 0.75 percent of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

	<u>Contribution Rates</u>	
	<u>2017</u>	<u>2018</u>
Active Employee	0.65%	0.65%
Non-Employer Contributing Entity (State)	1.00%	1.25%
Employers	0.55%	0.75%
Federal/private Funding remitted by Employers	1.00%	1.25%
Employer # 015915 - 2017 Employer Contributions	\$ 3,974,741	
Employer # 015915 - 2017 Member Contributions	\$ 1,630,269	
Employer # 015915 - 2017 NECE On-behalf Contributions	\$ 5,379,272	

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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

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 \$15.6 million in fiscal year 2017 and \$182.6 million in fiscal year 2018.

Actuarial Assumptions

The total OPEB liability in the August 31, 2017 actuarial valuation was determined using the following actuarial assumptions: The actuarial valuation of TRS-Care is similar to the actuarial valuations performed for the pension plan, except that the OPEB valuation is more complex. All of the demographic assumptions, including mortality, and most of the economic assumptions are identical to those which were adopted by the TRS Board of Trustees in 2015 and are based on the 2014 actuarial experience study of TRS. The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The Post-retirement mortality rates were based on the 2015 TRS of Texas Healthy Pensioner Mortality Tables.

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

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, 2017
Actuarial Cost Method	Individual Entry Age Normal
Inflation	2.50%
Discount Rate	3.42%
Aging Factors	Based on plan specific experience
Expenses	Third party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.
Payroll Growth Rate	2.50%
Projected Salary Increases	3.50% to 9.50%
Healthcare Trend Rates	4.50% to 12.00%
Election Rates	Normal retirement: 70% participation prior to age 65 and 75% participation after age 65
Ad hoc post-employment benefit changes	None

Other Information: There was a significant plan change adopted in fiscal year ending August 31, 2017. Effective January 1, 2018, only one health plan option will be offered and all retirees will be required to contribute monthly premiums for coverage. Assumption changes made for the August 31, 2017 valuation include a change to the assumption regarding the phase-out of the Medicare

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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

Part D subsidies and a change to the discount rate from 2.98% as of August 31, 2016 to 3.42% as of August 31, 2017.

Discount Rate

A single discount rate of 3.42% was used to measure the total OPEB liability. There was a change of .44 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 (8%) in measuring the 2016 Net Pension Liability.

	1% Decrease in Discount Rate (2.42%)	Current Single Discount Rate (3.42%)	1% Increase in Discount Rate (4.42%)
District's proportionate share of the Net OPEB Liability:	\$ 392,385,902	\$ 332,460,481	\$ 284,293,954

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

At August 31, 2018, the District reported a liability of \$332,460,481 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	\$332,460,481
State's proportionate share that is associated with District	506,815,527
Total	<u>\$839,276,008</u>

The Net OPEB Liability was measured as of August 31, 2017 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, 2016 thru August 31, 2017.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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

At August 31, 2017 the District's proportion of the collective Net OPEB Liability was 0.7645186% which was the same proportion measured as of August 31, 2016.

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

- Effective January 1, 2018, only one health plan option is made available instead of three and all retirees are required to contribute monthly premiums for coverage. The health plan changes triggered changes to several of the assumptions, including participation rates, retirement rates, and spousal participation rates.
- The August 31, 2016 valuation had assumed that the savings related to Medicare Part D reimbursement would phase out by 2022. This assumption was removed for the August 31, 2017 valuation. Although there is uncertainty regarding these federal subsidies, the new assumption better reflects the current substantive plan. This change was unrelated to the plan amendment, and its impact was included as an assumption change in the reconciliation of the OPEB liability. This change significantly lowered the OPEB liability.
- The discount rate change from 2.98% as of August 31, 2016 to 3.42% as of August 31, 2017. This change lowered the OPEB liability.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

For the year ended August 31, 2018, the District recognized OPEB expense of \$ 6,059,248 and revenue of \$ 6,059,248 for support provided by the State.

At August 31, 2018, the District reported its proportionate share of the TRS's deferred outflows of resources and deferred inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ -	\$ 6,940,365
Changes in actuarial assumptions	-	132,128,482
Difference between projected and actual investment earnings	50,502	-
Changes in proportion and Differences between the District's contributions and proportionate share of contributions	1,537	-
Contributions paid to TRS subsequent to the measurement date	5,573,435	-
Total	\$ 5,625,474	\$ 139,068,847

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

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

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
2019	\$ (18,343,430)
2020	\$ (18,343,430)
2021	\$ (18,343,430)
2022	\$ (18,343,430)
2023	\$ (18,356,055)
Thereafter	\$ (47,287,033)

12. RISK MANAGEMENT

Equipment Insurance

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

Unemployment Insurance

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

Worker's Compensation

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

Casualty Liability

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

12. RISK MANAGEMENT (continued)

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 \$2,030,736, \$1,967,480, and \$2,457,790 for fiscal years 2018, 2017, and 2016, respectively.

15. DUE FROM OTHER GOVERNMENTS

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

Amounts due from federal and state governments as of August 31, 2018, are summarized below:

Fund	State		Federal		Total
	Inter-local	Entitlements	Grants		
General Fund	\$ -	\$ 5,319,067	\$ 11,524,921		\$ 16,843,988
Nonmajor Governmental Funds	12,197	255,570	9,201,874		9,469,641
Total	\$ 12,197	\$ 5,574,637	\$ 20,726,795		\$ 26,313,629

16. SHARED SERVICE ARRANGEMENTS

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

16. SHARED SERVICE ARRANGEMENTS (continued)

	315 SSA IDEA Programs	434 SSA Visually Impaired	435 SSA Regional Day School - Deaf
Revenue:			
Distributed by TEA	\$ 108,569	\$ -	\$ 426,890
State Agencies Other than TEA	-	59,170	-
Total Revenues	<u>\$ 108,569</u>	<u>\$ 59,170</u>	<u>\$ 426,890</u>
Expenditures:			
Payroll Costs	\$ 43,167	\$ 59,170	\$ 426,890
Purchased & Contracted Services	2,665	-	-
Supplies and Materials	53,136	-	-
Miscellaneous Operating Costs	9,601	-	-
Total Expenditures	<u>\$ 108,569</u>	<u>\$ 59,170</u>	<u>\$ 426,890</u>

17. MAJOR SOURCES OF REVENUE FROM LOCAL AND INTERMEDIATE SOURCES

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

	General	Debt Service	Capital Projects	Non-major Governmental	Total
Property Taxes	\$ 519,709,547	\$ 167,615,243	\$ -	\$ -	\$ 687,324,790
Tuition & Fees	2,944,102	-	-	-	2,944,102
Investment Earnings	9,634,204	1,697,452	2,433,562	165,146	13,930,364
Rentals	359,877	-	-	-	359,877
E-Rate	11,749,117	-	-	-	11,749,117
Food Sales	-	-	-	14,283,627	14,283,627
Athletic/Co-curricular	1,813,173	-	-	-	1,813,173
Local Grants	-	-	-	1,029,864	1,029,864
Campus Activities	-	-	-	9,983,452	9,983,452
Other	3,393,514	-	18,818	1,141,061	4,553,393
Total	<u>\$ 549,603,534</u>	<u>\$ 169,312,695</u>	<u>\$ 2,452,380</u>	<u>\$ 26,603,150</u>	<u>\$ 747,971,759</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

18. FEDERAL REVENUE RECORDED IN THE GENERAL FUND

<u>Program Title</u>	<u>Type Program</u>	<u>Amount</u>
Medicaid School Health and Related Services	Direct	\$ 31,515,424
Impact Aid-P.L. 81-874	Direct	354,247
ROTC	Direct	990,372
Teacher Placement Program	Direct	12,250
Summer School LEP	Direct	37,989
ESEA Title I, Part A	Indirect	501,229
Title I 1003(A) School Improvement	Indirect	2,739
ESEA Title II, Part A	Indirect	58,278
Title III, English Language Acquisition- LEP	Indirect	22,412
Title III, English Language Acquisition-Immigrant	Indirect	9,192
Title IV, Part A, SSAEP	Indirect	10,168
Carl Perkins Basic Grant for Career & Technology	Indirect	17,940
Stewart B. McKinney Homeless Assistance Act	Indirect	5,893
IDEA VI-B Formula	Indirect	532,070
IDEA VI-B Preschool Formula	Indirect	7,218
IDEA VI-B Discretionary (Deaf)	Indirect	2,897
Adult Education	Indirect	33,849
Climate Transformation Program	Indirect	10,003
		<u>\$ 34,124,170</u>

19. COMPLIANCE AND ACCOUNTABILITY

a. Finance Related Legal and Contractual Provisions

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

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

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

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

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

20. NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 75: Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Statement 75 was issued in June 2015. This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple Employer Plans, for OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, establishes new accounting and financial reporting requirements for OPEB plans. This standard became effective for the District in the current fiscal year. The impact of this Statement is discussed in Notes 11 and 22.

GASB Statement No. 81: This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period. This statement became effective for the District in the current fiscal year and has no impact on the financial statements of the District.

GASB Statement No. 82: Pension Issues. This Statement clarifies that a deviation, as the term is used in Actuarial Standards of Practice issued by the Actuarial Standards Board, from the guidance in an Actuarial Standard of Practice is not considered to be in conformity with the requirements of Statement 67, Statement 68, or Statement 73 for the selection of assumptions used in determining the total pension liability and related measures. This Statement also clarifies that payments that are made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer's expense and expenditures for those amounts be recognized in the period for which the contribution is assessed and classified in the same manner as the employer classifies similar compensation other than pensions. This statement became effective for the District in the current fiscal year and its impact is contained within the information documented in Note 10.

GASB Statement No. 83: Certain Asset Retirement Obligations. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement becomes effective for the District in fiscal year 2019 and is anticipated to have no impact on the financial statements of the District.

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

20. NEW ACCOUNTING PRONOUNCEMENTS (continued)

GASB Statement No. 85: Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). This Statement became effective for the District in the current fiscal year and its impact is incorporated into Notes 10 and 11.

GASB Statement No. 86: Certain Debt Extinguishment Issues. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. This Statement became effective for the District in the current fiscal year and had no impact on the financial statements of the District.

GASB Statement No. 87: Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This Statement becomes effective for the District in fiscal year 2021 and its impact is not yet determined.

GASB Statement No. 88: Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements. The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt. This Statement becomes effective for the District in fiscal year 2019 and is not anticipated to have an impact on the financial statements of the District.

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

GASB Statement No. 90: Majority Equity Interests. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO FINANCIAL STATEMENTS

August 31, 2018

20. NEW ACCOUNTING PRONOUNCEMENTS (continued)

legally separate organization and to improve the relevance of financial statement information for certain component units. The District currently has no equity interest in a component unit. This Statement becomes effective for the District in fiscal year 2020 and is not anticipated to have an impact on the financial statements of the District.

21. SUBSEQUENT EVENTS

On October 25, 2018, the District issued \$57,570,000 Unlimited Tax Refunding Bonds, Series 2018A pursuant to an Order adopted by the Board of Trustees on October 23, 2018. Proceeds from the sale of these Bonds will be used to refund certain maturities of the District's currently outstanding indebtedness and to pay the cost of issuance. The Bonds mature through August 15, 2039. Interest on the Bonds accrues at the rate ranging from 4%-5% per annum from the expected date of delivery, November 20, 2018.

22. PRIOR PERIOD ADJUSTMENT

In the current fiscal year, the District implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pension. As a result, the beginning net position of the District's governmental activities has been restated on the Statement of Activities to reflect the net OPEB liability and deferred outflow of resources relating to TRS-Care contributions made after the prior measurement date of the plan are shown below.

Beginning Net Position as originally presented	\$ 297,334,442
Restatement due to net OPEB liability	(582,967,446)
Beginning Net Position as restated	<u><u>\$ (285,633,004)</u></u>

23. NEGATIVE OPERATING GRANTS AND CONTRIBUTIONS

Expense activity is required to be recorded by districts participating in cost sharing pension and OPEB plans with a special funding situation where non-employer contributing entities (NECE) also contribute to the plans. The TRS retirement plan and TRS OPEB plan are both cost sharing plans with special funding situations. Therefore, the District is required to record on-behalf expense and on-behalf revenues to recognize the contributions made by the State of Texas to the TRS pension and TRS-Care OPEB plans as a NECE. The expenses and revenues are recorded in equal amounts in the Statement of Activities as part of the adjustment to record the net pension and OPEB liabilities in accordance with GASB Statements 68 and 75.

During the year under audit, the NECE expense and revenue were negative due to significant changes in the benefits offered within the TRS-Care plans. The accrual for the District's proportionate share of that expense and revenue was a negative adjustment to the Statement of Activities. This resulted in overall negative revenue for Operating Grants and Contributions in certain functions on the Statement of Activities in accordance with current guidance provided by GASB.

(This page intentionally left blank)

OTHER 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, 2018**

Data		Budgeted Amounts		Actual	
Control				Amounts	Variance with
Codes		Original	Final	(GAAP Basis)	Final Budget
REVENUES					
5700	Local and Intermediate Sources	\$ 536,962,811	\$ 547,717,400	\$ 549,603,534	\$ 1,886,134
5800	State Sources	297,343,545	315,859,495	318,256,687	2,397,192
5900	Federal Sources	34,207,907	34,171,098	34,124,170	(46,928)
5020	Total Revenues	868,514,263	897,747,993	901,984,391	4,236,398
EXPENDITURES					
Current:					
0010	Instruction & Instructional Related Services:				
0011	Instruction	559,376,747	547,069,422	533,640,017	13,429,405
0012	Instructional Resources and Media Services	12,747,620	12,314,647	11,960,820	353,827
0013	Curriculum and Instructional Staff Development	18,324,348	17,623,545	15,578,180	2,045,365
	Total Instruction & Instructional Related Services	590,448,715	577,007,614	561,179,017	15,828,597
0020	Instructional & School Leadership:				
0021	Instructional Leadership	20,424,501	19,853,024	18,689,606	1,163,418
0023	School Leadership	54,349,350	52,852,160	51,090,177	1,761,983
	Total Instructional and School Leadership	74,773,851	72,705,184	69,779,783	2,925,401
0030	Support Services - Student:				
0031	Guidance and Counseling Services	36,693,384	36,008,011	34,669,591	1,338,420
0032	Social Work Services	3,152,523	3,294,768	3,059,025	235,743
0033	Health Services	9,955,210	9,628,507	9,289,079	339,428
0034	Pupil Transportation	38,275,643	36,122,563	31,757,378	4,365,185
0035	Child Nutrition Services	430,367	426,585	400,089	26,496
0036	Co-Curricular Activities	22,284,775	23,371,000	21,422,233	1,948,767
	Total Support Services - Student	110,791,902	108,851,434	100,597,395	8,254,039
0040	Administration:				
0041	General Administration	13,975,966	15,656,395	14,361,913	1,294,482
	Total Administration	13,975,966	15,656,395	14,361,913	1,294,482
0050	Support Services - Non-Student Based:				
0051	Plant Maintenance and Operations	80,343,162	81,299,168	78,616,026	2,683,142
0052	Security & Monitoring Services	9,046,803	9,148,074	8,551,595	596,479
0053	Data Processing Services	15,992,475	17,587,773	16,199,791	1,387,982
	Total Support Services - Non-Student Based	105,382,440	108,035,015	103,367,412	4,667,603
0060	Ancillary Services:				
0061	Community Services	1,730,343	2,208,969	1,997,008	211,961
	Total Ancillary Services	1,730,343	2,208,969	1,997,008	211,961
0080	Capital Outlay				
0081	Facilities Acquisition and Construction	10,947,902	30,425,676	22,116,999	8,308,677
	Total Capital Outlay	10,947,902	30,425,676	22,116,999	8,308,677

(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, 2018

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
EXPENDITURES (Continued)					
0090	Intergovernmental Charges				
0095	Juvenile Alternative Education Program	\$ 182,040	\$ 182,040	\$ 126,884	\$ 55,156
0099	Other Intergovernmental Charges	4,649,170	5,149,170	4,921,425	227,745
	Total Intergovernmental Charges	4,831,210	5,331,210	5,048,309	282,901
6030	Total Expenditures	912,882,329	920,221,497	878,447,836	41,773,661
1100	Excess (Deficiency) of Revenues Over Expenditures	(44,368,066)	(22,473,504)	23,536,555	46,010,059
	Other Financing Sources (Uses):				
7919	Extraordinary Items - Insurance Proceeds	-	19,876,035	19,876,035	-
8911	Other Uses	-	(698,069)	(698,069)	-
	Total Other Financing Sources (Uses)	-	19,177,966	19,177,966	-
1200	Net Change in Fund Balance	(44,368,066)	(3,295,538)	42,714,521	46,010,059
0100	FUND BALANCES, September 1, 2017	412,413,592	412,413,592	412,413,592	-
3000	FUND BALANCES, August 31, 2018	\$ 368,045,526	\$ 409,118,054	\$ 455,128,113	\$ 46,010,059

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, 2018

	2018	2017	2016	2015
District's Proportion of the Net Pension Liability (Asset)	0.633179746%	0.629787679%	0.653317300%	0.463126500%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 202,456,772	\$ 237,987,399	\$ 230,938,970	\$ 123,707,492
State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	<u>301,343,520</u>	<u>363,908,162</u>	<u>346,456,429</u>	<u>293,076,803</u>
Total	<u>\$ 503,800,292</u>	<u>\$ 601,895,561</u>	<u>\$ 577,395,399</u>	<u>\$ 416,784,295</u>
District's Covered Employee Payroll	\$ 649,054,807	\$ 631,085,132	\$ 606,189,117	\$ 576,676,473
District's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its covered-Employee Payroll	31.19%	37.71%	38.10%	21.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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, 2017 - the period from September 1, 2016 - August 31, 2017.

Note: Four 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, 2018

	2018	2017	2016	2015
Contractually Required Contribution	\$ 20,751,937	\$ 20,759,157	\$ 19,982,317	\$ 19,345,006
Contribution in Relation to the Contractually Required Contribution associated with the District	(20,751,937)	(20,759,157)	(19,982,317)	(19,345,006)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
District's Covered Employee Payroll	\$ 671,910,694	\$ 649,054,807	\$ 631,085,132	\$ 606,189,117
Contributions as a Percentage of Covered-Employee Payroll	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: Four 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, 2018

	<u>2018</u>
District's Proportion of the Net Pension Liability (Asset)	0.764518600%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 332,460,481
State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	<u>506,815,527</u>
Total	<u>\$ 839,276,008</u>
District's Covered Employee Payroll	\$ 649,054,807
District's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its covered-Employee Payroll	51.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	0.91%

Note: The amounts presented for the fiscal year were determined as of the Plan's fiscal year end, August 31 of the prior year. Ten years of data is not available.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**SCHEDULE OF DISTRICT CONTRIBUTIONS TO THE OPEB PLAN
TEACHER RETIREMENT SYSTEM OF TEXAS**

Year Ended August 31, 2018

	2018
Contractually Required Contribution	\$ 3,974,741
Contribution in Relation to the Contractually Required Contribution associated with the District	(3,974,741)
Contribution Deficiency (Excess)	<u>\$ -</u>
District's Covered Employee Payroll	\$ 671,910,694
Contributions as a Percentage of Covered-Employee Payroll	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. Ten years of data is not available.

(This page intentionally left blank)

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, 2018

Data Control Codes		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final	(GAAP Basis)	
REVENUES					
5700	Local and Intermediate Sources	\$ 168,560,847	\$ 168,726,887	\$ 169,312,695	\$ 585,808
5800	State Sources	2,967,685	5,967,685	5,938,735	(28,950)
5900	Federal Sources	2,560,621	2,560,621	2,566,116	5,495
5000	Total Revenues	174,089,153	177,255,193	177,817,546	562,353
EXPENDITURES					
0070	Debt Service				
0071	Debt Service - Principal on Long-Term Debt	82,790,000	83,405,015	83,405,000	15
0072	Debt Service - Interest	82,338,525	81,682,652	81,682,651	1
0073	Debt Service - Cost of Issuance and Fiscal Charges	1,000,000	1,874,984	1,826,411	48,573
	Total Debt Service	166,128,525	166,962,651	166,914,062	48,589
6030	Total Expenditures	166,128,525	166,962,651	166,914,062	48,589
1100	Excess (Deficiency) of Revenues Over Expenditures	7,960,628	10,292,542	10,903,484	610,942
Other Financing Sources (Uses):					
7911	Issuance of Debt - Refunding Bonds	-	251,990,000	251,990,000	-
7916	Premium on Issuance of Bonds	-	24,961,072	24,961,072	-
8949	Payment to Refunded Bond Escrow Agent	-	(277,991,764)	(277,991,764)	-
	Total Other Financing Sources (Uses)	-	(1,040,692)	(1,040,692)	-
1200	Net Change in Fund Balance	7,960,628	9,251,850	9,862,792	610,942
0100	FUND BALANCES, September 1, 2017	36,149,568	36,149,568	36,149,568	-
3000	FUND BALANCES, August 31, 2018	\$ 44,110,196	\$ 45,401,418	\$ 46,012,360	\$ 610,942

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, 2018**

Data Control Codes	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final	(GAAP Basis)		
REVENUES					
5700	Local and Intermediate Sources	\$ 18,289,419	\$ 14,680,727	\$ 14,574,967	\$ (105,760)
5800	State Sources	312,594	298,916	298,861	(55)
5900	Federal Sources	38,258,512	39,970,280	38,439,159	(1,531,121)
5000	Total Revenues	56,860,525	54,949,923	53,312,987	(1,636,936)
EXPENDITURES					
Current:					
0030	Support Services - Student:				
0035	Child Nutrition Services	53,748,306	51,887,545	47,097,868	4,789,677
	Total Support Services - Student	53,748,306	51,887,545	47,097,868	4,789,677
0050	Support Services - Non-Student Based:				
0051	Plant Maintenance and Operations	3,112,219	3,112,378	3,079,524	32,854
	Total Support Services - Non-Student Based	3,112,219	3,112,378	3,079,524	32,854
6030	Total Expenditures	56,860,525	54,999,923	50,177,392	4,822,531
1100	Excess (Deficiency) of Revenues Over Expenditures	-	(50,000)	3,135,595	3,185,595
Other Financing Sources (Uses):					
7915	Transfers In	-	50,000	50,000	-
	Total Other Financing Sources (Uses)	-	50,000	50,000	-
1200	Net Change in Fund Balance	-	-	3,185,595	3,185,595
0100	FUND BALANCES, September 1, 2017	8,971,117	8,971,117	8,971,117	-
3000	FUND BALANCES, August 31, 2018	\$ 8,971,117	\$ 8,971,117	\$ 12,156,712	\$ 3,185,595

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF DELINQUENT TAXES RECEIVABLE
August 31, 2018

Year Ended 08/31	1	2		3
	Maintenance & Operations	Tax Rates		Taxable Assessed Valuation
		Debt Service	Total	
2009 & Prior years	\$ various	\$ various	\$ various	\$ 30,739,791,478
2010	1.04000	0.29750	1.33750	31,876,692,336
2011	1.04000	0.32550	1.36550	31,865,406,152
2012	1.04000	0.33550	1.37550	32,288,285,714
2013	1.04000	0.33550	1.37550	33,191,950,055
2014	1.04000	0.33550	1.37550	35,320,695,238
2015	1.04000	0.33550	1.37550	37,907,088,332
2016	1.04000	0.33550	1.37550	42,170,631,479
2017	1.04000	0.33550	1.37550	46,693,065,285
2018	1.04000	0.33550	1.37550	50,316,708,397

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

10	20	31	32	40	50
Balance 08/31/17	Current Year's Tax Levy **	Maintenance & Operations Collections	Debt Service Collections	Net Adjustments	Balance 08/31/18
\$ 1,917,666	\$ -	\$ 92,261	\$ 20,504	\$ (107,560)	\$ 1,697,341
487,461	-	25,228	7,217	(950)	454,066
479,523	-	42,636	13,344	(10,696)	412,847
564,596	-	98,495	31,774	46,665	480,992
609,142	-	370,925	119,660	434,447	553,004
747,793	-	345,787	111,550	451,579	742,035
862,172	-	209,974	67,738	265,500	849,960
1,314,110	-	(1,028,348)	(331,740)	(1,662,624)	1,011,574
4,261,843	-	(3,135,430)	(1,011,477)	(6,963,483)	1,445,267
-	692,106,324	519,767,203	167,674,923	-	4,664,198
<u>\$ 11,244,306</u>	<u>\$ 692,106,324</u>	<u>\$ 516,788,731</u>	<u>\$ 166,703,493</u>	<u>\$ (7,547,122)</u>	<u>\$ 12,311,284</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF BONDS PAYABLE
August 31, 2018

Date of Issue	Description	Interest Rate	Original Issue Amount	Amounts Outstanding 08/31/17	Issued Current Year	Retired or Converted
Unlimited Tax School Building Bonds						
07/31/03	Series 2003A	2.00 - 5.00%	\$ 47,900,000	\$ 25,050,000	\$ -	\$ 1,260,000
07/31/03	Series 2003B	2.00 - 4.00%	47,900,000	24,490,000	-	1,230,000
05/04/06	Series 2006A	2.00 - 5.00%	36,730,000	26,250,000	-	1,090,000
06/15/08	Series 2008	3.50 - 5.25%	119,540,000	106,115,000	-	106,115,000
12/03/08	Series 2008A	3.25 - 5.57%	80,000,000	66,380,000	-	66,380,000
02/25/09	Series 2009	3.00 - 5.13%	75,670,000	66,140,000	-	1,790,000
11/11/09	Series 2009A	4.00 - 5.00%	32,500,000	25,645,000	-	1,885,000
07/01/12	Series 2012	2.00 - 5.00%	55,000,000	50,000,000	-	-
06/03/13	Series 2007A	2.00 - 5.00%	80,490,000	71,205,000	-	2,590,000
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	34,775,000	-	1,505,000
07/09/15	Series 2015	0.50 - 5.00%	70,315,000	60,195,000	-	2,235,000
05/18/16	Series 2016	2.00 - 5.00%	69,030,000	67,445,000	-	2,360,000
06/28/17	Series 2010	2.00 - 5.00%	69,450,000	69,450,000	-	2,100,000
Unlimited Tax School Building and Refunding Bonds						
07/30/15	Series 2015	2.50 - 5.00%	93,420,000	85,290,000	-	2,570,000
05/23/17	Series 2017	2.50 - 5.00%	86,650,000	86,650,000	-	7,175,000
Unlimited Tax Refunding Bonds						
11/11/09	Series 2009	3.00 - 4.00%	15,340,000	9,245,000	-	1,165,000
12/07/10	Series 2010	2.00 - 4.00%	50,685,000	30,250,000	-	3,315,000
11/01/11	Series 2011	0.50 - 5.00%	67,020,000	57,385,000	-	1,030,000
04/15/12	Series 2012	2.00 - 5.00%	95,305,000	88,255,000	-	1,550,000
11/21/13	Series 2013	2.00 - 5.00%	81,175,000	54,500,000	-	8,025,000
04/03/14	Series 2014	2.00 - 5.00%	74,175,000	64,430,000	-	3,625,000
12/11/14	Series 2014-A	2.00 - 5.00%	69,115,000	63,865,000	-	1,830,000
04/06/16	Series 2016	2.00 - 5.00%	85,575,000	81,185,000	-	4,480,000
10/20/16	Series 2016A	3.00 - 5.00%	88,335,000	87,590,000	-	6,375,000
12/06/17	Series 2017	2.00 - 5.00%	49,675,000	-	49,675,000	615,000
05/30/18	Series 2018	3.35 - 5.00%	202,315,000	-	202,315,000	-
Unlimited Tax Qualified School Construction Bonds (Tax Credit Bonds)						
11/12/09	Series 2009	1.505%	28,000,000	28,000,000	-	-
Unlimited Tax School Building Bonds (Taxable Direct Subsidy - Build America Bonds)						
11/12/09	Series 2009	6.246%	25,075,000	25,075,000	-	-
11/16/10	Series 2010	5.491 - 5.891%	107,995,000	107,995,000	-	-
Variable Rate Unlimited Tax School Building Bonds						
06/01/16	Series 2012 (2016)	1.75%	67,105,000	64,065,000	-	3,195,000
04/17/13	Series 2013	1.35%	80,000,000	69,960,000	-	69,960,000
05/22/14	Series 2014	2.00%	79,245,000	79,245,000	-	-
07/31/14	Series 2011	2.13%	78,470,000	73,370,000	-	1,880,000
07/09/15	Series 2015	1.65%	50,000,000	50,000,000	-	50,000,000
05/18/16	Series 2016	2.00%	73,545,000	73,545,000	-	-
05/23/17	Series 2017	1.45%	100,000,000	100,000,000	-	-
07/11/18	Series 2018	2.75%	123,390,000	-	123,390,000	-
Variable Rate Unlimited Tax School Refunding Bonds						
05/31/14	Series 2011A	2.00%	78,630,000	73,540,000	-	1,880,000
Totals			<u>\$ 2,843,830,000</u>	<u>\$2,211,840,000</u>	<u>\$375,380,000</u>	<u>\$359,210,000</u>

Amounts Outstanding 08/31/18	Interest Current Year	Requirements				09/01/20 To Maturity Interest
		Year Ending 08/31/19		Year Ending 08/31/20		
		Principal	Interest	Principal	Interest	
\$ 23,790,000	\$ 1,085,538	\$ 1,320,000	\$ 1,035,138	\$ 1,395,000	\$ 982,337	\$ 6,150,900
23,260,000	1,002,787	1,290,000	953,588	1,350,000	901,988	5,508,261
25,160,000	1,154,700	1,135,000	1,111,100	1,205,000	1,065,700	7,945,888
-	3,614,127	-	-	-	-	-
-	2,052,643	-	-	-	-	-
64,350,000	3,256,306	1,850,000	3,193,656	1,925,000	3,119,656	35,249,844
23,760,000	1,145,950	1,960,000	1,070,550	2,040,000	992,150	4,909,850
50,000,000	1,867,275	-	1,867,275	-	1,867,275	33,051,187
68,615,000	3,096,150	2,705,000	2,992,550	2,825,000	2,857,300	24,394,700
65,260,000	3,209,500	-	3,209,500	-	3,209,500	60,879,400
33,270,000	1,623,800	1,565,000	1,563,600	1,625,000	1,501,000	12,089,800
57,960,000	2,527,551	2,345,000	2,415,801	2,465,000	2,298,551	18,265,097
65,085,000	2,601,488	2,460,000	2,507,087	2,575,000	2,408,688	35,332,675
67,350,000	2,784,700	2,205,000	2,732,200	2,315,000	2,688,100	27,936,500
82,720,000	3,281,388	2,670,000	3,178,588	2,775,000	3,071,787	36,674,800
79,475,000	3,279,156	6,005,000	3,063,906	6,190,000	2,883,756	17,259,257
8,080,000	369,800	1,215,000	323,200	1,270,000	274,600	569,400
26,935,000	984,262	3,425,000	874,875	3,530,000	770,550	1,938,700
56,355,000	2,492,550	1,055,000	2,466,425	1,085,000	2,434,325	17,439,625
86,705,000	3,879,019	4,570,000	3,848,019	4,815,000	3,619,519	24,931,856
46,475,000	2,463,456	6,770,000	2,093,581	5,550,000	1,785,581	10,518,041
60,805,000	2,831,000	1,165,000	2,758,500	1,125,000	2,729,375	21,018,725
62,035,000	2,930,650	3,520,000	2,841,250	5,255,000	2,657,075	13,087,600
76,705,000	3,103,763	4,565,000	3,014,163	1,840,000	2,831,562	25,954,300
81,215,000	3,527,500	5,050,000	3,252,250	5,300,000	2,999,750	24,056,275
49,060,000	1,398,100	5,825,000	2,009,050	5,940,000	1,892,550	6,650,350
202,315,000	1,868,539	21,505,000	8,968,988	3,730,000	7,893,737	99,780,948
28,000,000	421,400	-	421,400	-	421,400	2,528,400
25,075,000	1,566,185	-	1,566,185	-	1,566,185	23,223,564
107,995,000	6,283,665	-	6,283,665	-	6,283,665	99,050,724
60,870,000	1,121,138	3,355,000	1,065,225	3,520,000	1,006,513	15,403,762
-	939,486	-	-	-	-	-
79,245,000	1,584,900	-	1,584,900	-	4,160,363	82,795,387
71,490,000	1,559,112	1,980,000	1,519,162	2,085,000	1,477,088	42,834,488
-	681,423	-	-	-	-	-
73,545,000	1,470,900	-	1,470,900	-	1,470,900	60,056,962
100,000,000	1,151,944	-	1,450,000	-	1,450,000	107,761,500
123,390,000	-	-	3,581,737	-	3,393,225	108,472,801
71,660,000	1,470,800	1,980,000	1,433,200	2,080,000	3,658,200	40,460,437
\$ 2,228,010,000	\$ 81,682,651	\$ 93,490,000	\$ 83,721,214	\$ 75,810,000	\$ 84,623,951	\$ 1,154,182,004

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) Program funds provide 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) This fund 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) Program funds 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) These funds are 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) Program funds are granted to operate educational programs for children with disabilities.

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

NATIONAL BREAKFAST & LUNCH PROGRAM – CHILD NUTRITION (240) This fund 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) These funds provide supplemental resources to help ensure that children who are limited English proficient and immigrant children and youth attain English proficiency at high levels in core academic subjects and can meet state mandated achievement performance standards.

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

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

OTHER FEDERALLY FUNDED SPECIAL REVENUE FUNDS (289) Other Federally funded grants awarded through the Texas Education Agency are: **TITLE IV, PART A STUDENT SUPPORT AND ACADEMIC ENRICHMENT** and the **TEXAS HURRICANE EMERGENCY IMPACT AID FOR DISPLACED STUDENTS**. Other Federally funded grants are awarded from direct federal agency sources: From the Department of Education, the **CLIMATE TRANSFORMATION PROGRAM**. From the Department of Health and Human Services, the **DEPARTMENT OF HOMELAND SECURITY CITIZENSHIP GRANT**. From the Department of Agriculture, the **NATUREAL 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) This fund is used by the fiscal agent of a shared services arrangement to account for funds to support an education service center basic special education component.

ADULT BASIC EDUCATION – STATE (381) These funds 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) Program 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) These 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) Funds received from various state agencies: From the Texas Education Agency: READING AND MATH ACADEMIES are stipends to be paid to eligible teachers who successfully complete literacy achievement, reading to learn, or math academies; READ TO SUCCEED is a program which funds are generated through the sale of specialty license plates; PREKINDERGARTEN GRANT PROGRAM purpose is to enhance the current Pre-K program which aligns with the TEA's curriculum guidelines and will address specific quality standards, Pre-K for Children with disabilities, and expand teacher and instructional assistant's knowledge to help children. PROJECT ACORN funds received from Texas Parks and Wildlife Department for students to learn about the natural resources around them. Two grants from the Texas Department of Agriculture are the URBAN SCHOOLS AGRICUTURAL GRANT gives students hands on learning experience where food and clothing comes from and EXPANDING THE THREE E'S GRANT PROGRAM improves student's understanding of nutrition education and improves participation in physical activity.

SSA - STATE VISUALLY IMPAIRED (434) Program funds 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) Program funds are allocated for staff and activities of the Regional Day School Program for the Deaf.

SERVICES TO STUDENTS WITH AUTISM GRANT (459) The grant 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) Campus Activity Funds 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) Pre-K Program Funds are 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) The After School Challenge funds are used to supplement 21st Century after school programs at some Northside campuses.

NORTHSIDE EDUCATION FOUNDATION GRANTS (486) Funds 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) This fund accounts for other local programs which include grants from the following: Fit Family Challenge, Methodist Healthcare System, Aquatics Movie Night, HEB Grants, Spurs Foundation, San Antonio Sports, Impact-San Antonio, Capital Group Companies Charitable Foundation, Naiser Grants, Lowe's, PTA Donations, Project ACORN, Tesoro, Librarypalooza, Raba Library Donation, Tubbs Charitable, Pepsi Co., Charity Ball and others.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET

Nonmajor Governmental Funds

August 31, 2018

Data Control Codes		206 Title III, Part B Homeless Children	211 Title I, Part A Improving Basic Program	220 Adult Basic Education Federal	223 TANF Family Assistance
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1240	Due from Other Governments	59,699	2,796,677	69,785	-
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
1000	TOTAL ASSETS	<u>\$ 59,699</u>	<u>\$ 2,796,677</u>	<u>\$ 69,785</u>	<u>\$ -</u>
	LIABILITIES				
2110	Accounts Payable	\$ 513	\$ 9,628	\$ 154	\$ -
2160	Accrued Wages Payable	7,692	1,162,640	-	-
2170	Due to Other Funds	51,494	1,624,409	69,631	-
2180	Due to Other Governments	-	-	-	-
2300	Unearned Revenues	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
2000	TOTAL LIABILITIES	<u>59,699</u>	<u>2,796,677</u>	<u>69,785</u>	<u>-</u>
	DEFERRED INFLOWS OF RESOURCES				
2602	Unavailable Revenue - MAC	<hr/> -	<hr/> -	<hr/> -	<hr/> -
2600	TOTAL DEFERRED INFLOWS OF RESOURCES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	-	-
3500	Committed	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
3000	TOTAL FUND BALANCES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 59,699</u>	<u>\$ 2,796,677</u>	<u>\$ 69,785</u>	<u>\$ -</u>

224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	244 Vocational Ed Basic Grant	255 Title II, Part A Training and Recruitment	263 Title III, Part A English Language Acquisition
\$ -	\$ -	\$ 10,156,723	\$ -	\$ -	\$ -
2,818,013	47,861	892,721	62,550	341,366	91,925
-	-	47,396	-	-	-
-	-	3,850,782	-	-	-
<u>\$ 2,818,013</u>	<u>\$ 47,861</u>	<u>\$ 14,947,622</u>	<u>\$ 62,550</u>	<u>\$ 341,366</u>	<u>\$ 91,925</u>
\$ 59,569	\$ 14,651	\$ 778,641	\$ 2,165	\$ 3,050	\$ -
1,235,638	15,296	836,673	10,619	149,626	7,736
1,522,806	17,914	-	49,766	188,690	84,189
-	-	-	-	-	-
-	-	1,175,596	-	-	-
<u>2,818,013</u>	<u>47,861</u>	<u>2,790,910</u>	<u>62,550</u>	<u>341,366</u>	<u>91,925</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,850,782	-	-	-
-	-	8,305,930	-	-	-
-	-	-	-	-	-
-	-	12,156,712	-	-	-
<u>\$ 2,818,013</u>	<u>\$ 47,861</u>	<u>\$ 14,947,622</u>	<u>\$ 62,550</u>	<u>\$ 341,366</u>	<u>\$ 91,925</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds

August 31, 2018

Data Control Codes		265 21st Century Community Learning	272 Medicaid Administrative Claim Program	289 Other Federal Special Revenue Funds	315 SSA - IDEA Part B Discretionary
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ 823,142	\$ -	\$ -
1240	Due from Other Governments	61,556	817,763	1,137,268	4,690
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
1000	TOTAL ASSETS	<u>\$ 61,556</u>	<u>\$ 1,640,905</u>	<u>\$ 1,137,268</u>	<u>\$ 4,690</u>
	LIABILITIES				
2110	Accounts Payable	\$ 55	\$ 284,500	\$ 33,092	\$ 4
2160	Accrued Wages Payable	-	-	931	1,573
2170	Due to Other Funds	61,501	-	1,103,245	3,113
2180	Due to Other Governments	-	-	-	-
2300	Unearned Revenues	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
2000	TOTAL LIABILITIES	<u>61,556</u>	<u>284,500</u>	<u>1,137,268</u>	<u>4,690</u>
	DEFERRED INFLOWS OF RESOURCES				
2602	Unavailable Revenue - MAC	-	817,763	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
2600	TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>817,763</u>	<u>-</u>	<u>-</u>
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	538,642	-	-
3500	Committed	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
3000	TOTAL FUND BALANCES	<u>-</u>	<u>538,642</u>	<u>-</u>	<u>-</u>
		<hr/>	<hr/>	<hr/>	<hr/>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 61,556</u>	<u>\$ 1,640,905</u>	<u>\$ 1,137,268</u>	<u>\$ 4,690</u>

381 Adult Basic Education State	392 Non-Educational Community Based Support	397 Advanced Placement Incentives	410 Instructional Materials Allotment	429 Other State Special Revenue Funds	434 SSA Visually Impaired
\$ -	\$ -	\$ 216,769	\$ -	\$ 4,511	\$ -
-	2,334	221	133,028	5,827	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 2,334</u>	<u>\$ 216,990</u>	<u>\$ 133,028</u>	<u>\$ 10,338</u>	<u>\$ -</u>
\$ -	\$ -	\$ 221	\$ 16,126	\$ -	\$ -
-	287	-	-	194	-
-	2,047	-	116,902	5,633	-
-	-	-	-	-	-
-	-	-	-	4,511	-
<u>-</u>	<u>2,334</u>	<u>221</u>	<u>133,028</u>	<u>10,338</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	216,769	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>216,769</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 2,334</u>	<u>\$ 216,990</u>	<u>\$ 133,028</u>	<u>\$ 10,338</u>	<u>\$ -</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds

August 31, 2018

Data Control Codes		435 SSA Regional Day School - Deaf	459 Services to Students With Autism	461 Campus Activity Funds	482 City of San Antonio Pre-K
	ASSETS				
1110	Cash and Cash Equivalents	\$ -	\$ -	\$ 6,080,522	\$ -
1240	Due from Other Governments	42,274	4,185	-	67,701
1290	Other Receivables	-	-	-	-
1300	Inventories	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
1000	TOTAL ASSETS	<u>\$ 42,274</u>	<u>\$ 4,185</u>	<u>\$ 6,080,522</u>	<u>\$ 67,701</u>
	LIABILITIES				
2110	Accounts Payable	\$ -	\$ 201	\$ -	\$ -
2160	Accrued Wages Payable	7,622	-	-	-
2170	Due to Other Funds	34,652	3,984	-	67,701
2180	Due to Other Governments	-	-	-	-
2300	Unearned Revenues	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
2000	TOTAL LIABILITIES	<u>42,274</u>	<u>4,185</u>	<u>-</u>	<u>67,701</u>
	DEFERRED INFLOWS OF RESOURCES				
2602	Unavailable Revenue - MAC	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
2600	TOTAL DEFERRED INFLOWS OF RESOUR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND BALANCES				
3400	Nonspendable	-	-	-	-
3400	Restricted	-	-	-	-
3500	Committed	-	-	6,080,522	-
		<hr/>	<hr/>	<hr/>	<hr/>
3000	TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>6,080,522</u>	<u>-</u>
		<hr/>	<hr/>	<hr/>	<hr/>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 42,274</u>	<u>\$ 4,185</u>	<u>\$ 6,080,522</u>	<u>\$ 67,701</u>

485 City of San Antonio After School Challenge	486 Northside Education Foundation Grant	491 Growing Tree Day Care	499 Other Local Special Revenue Funds
\$ 5,632	\$ -	\$ 125,449	\$ 1,337,261
12,197	-	-	-
-	45,801	-	1,207
-	-	-	-
<u>\$ 17,829</u>	<u>\$ 45,801</u>	<u>\$ 125,449</u>	<u>\$ 1,338,468</u>
\$ -	\$ 1,125	\$ -	\$ 6,898
-	-	-	-
-	25,258	-	-
3,234	-	-	-
14,595	19,418	-	1,215,232
<u>17,829</u>	<u>45,801</u>	<u>-</u>	<u>1,222,130</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	125,449	116,338
-	-	125,449	116,338
<u>\$ 17,829</u>	<u>\$ 45,801</u>	<u>\$ 125,449</u>	<u>\$ 1,338,468</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING BALANCE SHEET - Continued

Nonmajor Governmental Funds
August 31, 2018

Data Control Codes		Total Nonmajor Special Revenue Fund August 31, 2018	Total Nonmajor Governmental August 31, 2018
	ASSETS		
1110	Cash and Cash Equivalents	\$ 18,750,009	\$ 18,750,009
1240	Due from Other Governments	9,469,641	9,469,641
1290	Other Receivables	94,404	94,404
1300	Inventories	<u>3,850,782</u>	<u>3,850,782</u>
1000	TOTAL ASSETS	<u>\$ 32,164,836</u>	<u>\$ 32,164,836</u>
	LIABILITIES		
2110	Accounts Payable	\$ 1,210,593	\$ 1,210,593
2160	Accrued Wages Payable	3,436,527	3,436,527
2170	Due to Other Funds	5,032,935	5,032,935
2180	Due to Other Governments	3,234	3,234
2300	Unearned Revenues	<u>2,429,352</u>	<u>2,429,352</u>
2000	TOTAL LIABILITIES	<u>12,112,641</u>	<u>12,112,641</u>
	DEFERRED INFLOWS OF RESOURCES		
2602	Unavailable Revenue - MAC	<u>817,763</u>	<u>817,763</u>
2600	TOTAL DEFERRED INFLOWS OF RESOURCES	<u>817,763</u>	<u>817,763</u>
	FUND BALANCES		
3400	Nonspendable	3,850,782	3,850,782
3400	Restricted	9,061,341	9,061,341
3500	Committed	<u>6,322,309</u>	<u>6,322,309</u>
3000	TOTAL FUND BALANCES	<u>19,234,432</u>	<u>19,234,432</u>
4000	TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 32,164,836</u>	<u>\$ 32,164,836</u>

(This page intentionally left blank)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

Nonmajor Governmental Funds

Year Ended August 31, 2018

Data Control Codes	206 Title III, Part B Homeless Children	211 Title I, Part A Improving Basic Program	220 Adult Basic Education Federal	223 TANF Family Assistance
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	219,108	20,803,552	733,723	55,310
5020 Total Revenues	<u>219,108</u>	<u>20,803,552</u>	<u>733,723</u>	<u>55,310</u>
EXPENDITURES:				
0011 Instruction	35,328	16,028,697	473,722	55,310
0012 Instructional Resources & Media Services	-	-	-	-
0013 Curriculum & Inst'l Staff Development	-	1,288,106	220,921	-
0010 Total Instruction & Instructional-Related Services	<u>35,328</u>	<u>17,316,803</u>	<u>694,643</u>	<u>55,310</u>
0021 Instructional Leadership	120,166	540,926	29,012	-
0023 School Leadership	-	-	-	-
0020 Total Instructional & School Leadership	<u>120,166</u>	<u>540,926</u>	<u>29,012</u>	<u>-</u>
0031 Guidance, Counseling & Evaluation Services	-	1,011,166	10,068	-
0032 Social Work Services	61,552	93,296	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0030 Total Student Support Services	<u>61,552</u>	<u>1,104,462</u>	<u>10,068</u>	<u>-</u>
0051 Plant Maintenance & Operations	-	-	-	-
0052 Security & Monitoring Services	-	-	-	-
0050 Total Support Services Non-Student Based	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
0061 Community Services	2,062	1,841,361	-	-
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>219,108</u>	<u>20,803,552</u>	<u>733,723</u>	<u>55,310</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
7915 Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	-	-
0100 FUND BALANCE, September 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3000 FUND BALANCE, August 31, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

224 IDEA Part B Formula	225 IDEA Part B Preschool	240 National Breakfast and Lunch Program	244 Vocational Ed Basic Grant	255 Title II, Part A Training and Recruitment	263 Title III, Part A English Language Acquisition
\$ -	\$ -	\$ 14,574,967	\$ -	\$ -	\$ -
-	-	298,861	-	-	-
19,271,830	256,468	38,439,159	828,281	2,013,723	1,128,881
19,271,830	256,468	53,312,987	828,281	2,013,723	1,128,881
18,409,913	247,348	-	692,237	-	880,932
-	-	-	-	-	-
313,657	6,783	-	75,943	1,964,266	34,640
18,723,570	254,131	-	768,180	1,964,266	915,572
208,224	-	-	-	21,296	3,837
-	-	-	-	-	-
208,224	-	-	-	21,296	3,837
338,840	-	-	-	5,401	7,004
-	-	-	8,200	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	47,097,868	-	-	-
-	-	-	51,901	-	-
338,840	-	47,097,868	60,101	5,401	7,004
-	-	3,079,524	-	-	-
-	-	-	-	-	-
-	-	3,079,524	-	-	-
1,196	2,337	-	-	22,760	202,468
-	-	-	-	-	-
19,271,830	256,468	50,177,392	828,281	2,013,723	1,128,881
-	-	3,135,595	-	-	-
-	-	50,000	-	-	-
-	-	3,185,595	-	-	-
-	-	8,971,117	-	-	-
\$ -	\$ -	\$ 12,156,712	\$ -	\$ -	\$ -

(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, 2018

Data Control Codes	265 21st Century Community Learning	272 Medicaid Administrative Claim Program	289 Other Federal Special Revenue Funds	315 SSA - IDEA Part B Discretionary
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	1,423,573	429,338	1,773,488	108,569
5020 Total Revenues	<u>1,423,573</u>	<u>429,338</u>	<u>1,773,488</u>	<u>108,569</u>
EXPENDITURES:				
0011 Instruction	640,791	1,508,934	1,099,647	102,874
0012 Instructional Resources & Media Services	-	-	-	-
0013 Curriculum & Inst'l Staff Development	663,582	-	320,735	5,036
0010 Total Instruction & Instructional-Related Services	<u>1,304,373</u>	<u>1,508,934</u>	<u>1,420,382</u>	<u>107,910</u>
0021 Instructional Leadership	27,349	190,820	88,493	-
0023 School Leadership	-	-	-	-
0020 Total Instructional & School Leadership	<u>27,349</u>	<u>190,820</u>	<u>88,493</u>	<u>-</u>
0031 Guidance, Counseling & Evaluation Services	27,000	13,178	239,704	594
0032 Social Work Services	-	36,335	-	-
0033 Health Services	-	495,754	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	-	-
0030 Total Student Support Services	<u>27,000</u>	<u>545,267</u>	<u>239,704</u>	<u>594</u>
0051 Plant Maintenance & Operations	376	-	-	-
0052 Security & Monitoring Services	-	-	-	-
0050 Total Support Services Non-Student Based	<u>376</u>	<u>-</u>	<u>-</u>	<u>-</u>
0061 Community Services	64,475	-	24,909	65
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>1,423,573</u>	<u>2,245,021</u>	<u>1,773,488</u>	<u>108,569</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	-	(1,815,683)	-	-
7915 Transfers In	-	-	-	-
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	(1,815,683)	-	-
0100 FUND BALANCE, September 1, 2017	<u>-</u>	<u>2,354,325</u>	<u>-</u>	<u>-</u>
3000 FUND BALANCE, August 31, 2018	<u>\$ -</u>	<u>\$ 538,642</u>	<u>\$ -</u>	<u>\$ -</u>

381 Adult Basic Education State	392 Non-Educational Community Based Support	397 Advanced Placement Incentives	410 Instructional Materials Allotment	429 Other State Special Revenue Funds	434 SSA Visually Impaired
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98,656	29,040	21,026	5,377,358	733,049	59,170
-	-	-	-	-	-
98,656	29,040	21,026	5,377,358	733,049	59,170
90,251	-	527	5,377,358	163,050	59,170
-	-	-	-	86	-
1	-	28,456	-	135,185	-
90,252	-	28,983	5,377,358	298,321	59,170
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,404	-	461	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,404	-	461	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	29,040	-	-	434,728	-
-	-	-	-	-	-
98,656	29,040	29,444	5,377,358	733,049	59,170
-	-	(8,418)	-	-	-
-	-	-	-	-	-
-	-	(8,418)	-	-	-
-	-	225,187	-	-	-
\$ -	\$ -	\$ 216,769	\$ -	\$ -	\$ -

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

Nonmajor Governmental Funds
Year Ended August 31, 2018

Data Control Codes	435 SSA Regional Day School - Deaf	459 Services to Students With Autism	461 Campus Activity Funds	482 City of San Antonio Pre-K
REVENUES:				
5700 Local & Intermediate Sources	\$ -	\$ -	\$ 9,983,452	\$ 780,895
5800 State Program Revenues	426,890	4,185	-	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	<u>426,890</u>	<u>4,185</u>	<u>9,983,452</u>	<u>780,895</u>
EXPENDITURES:				
0011 Instruction	426,890	-	3,443,035	497,302
0012 Instructional Resources & Media Services	-	-	807,817	-
0013 Curriculum & Inst'l Staff Development	-	201	582	162,763
0010 Total Instruction & Instructional-Related Services	<u>426,890</u>	<u>201</u>	<u>4,251,434</u>	<u>660,065</u>
0021 Instructional Leadership	-	3,984	-	-
0023 School Leadership	-	-	-	-
0020 Total Instructional & School Leadership	<u>-</u>	<u>3,984</u>	<u>-</u>	<u>-</u>
0031 Guidance, Counseling & Evaluation Services	-	-	6,919	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	-
0035 Child Nutrition Services	-	-	-	-
0036 Cocurricular/Extracurricular Activities	-	-	5,669,823	-
0030 Total Student Support Services	<u>-</u>	<u>-</u>	<u>5,676,742</u>	<u>-</u>
0051 Plant Maintenance & Operations	-	-	48,799	-
0052 Security & Monitoring Services	-	-	-	-
0050 Total Support Services Non-Student Based	<u>-</u>	<u>-</u>	<u>48,799</u>	<u>-</u>
0061 Community Services	-	-	-	120,830
0081 Facilities Acquisition and Construction	-	-	-	-
6030 Total Expenditures	<u>426,890</u>	<u>4,185</u>	<u>9,976,975</u>	<u>780,895</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	-	-	6,477	-
7915 Transfers In	-	-	-	-
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	-	-	6,477	-
0100 FUND BALANCE, September 1, 2017	<u>-</u>	<u>-</u>	<u>6,074,045</u>	<u>-</u>
3000 FUND BALANCE, August 31, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,080,522</u>	<u>\$ -</u>

485 City of San Antonio After School Challenge	486 Northside Education Foundation Grant	491 Growing Tree Day Care	499 Other Local Special Revenue Funds
\$ 225,490	\$ 362,981	\$ 23,479	\$ 651,886
-	-	-	-
-	-	-	-
<u>225,490</u>	<u>362,981</u>	<u>23,479</u>	<u>651,886</u>
166,808	317,781	-	405,922
-	29,088	-	26,445
57,723	-	-	55,643
<u>224,531</u>	<u>346,869</u>	<u>-</u>	<u>488,010</u>
959	465	-	149
-	-	-	1,305
<u>959</u>	<u>465</u>	<u>-</u>	<u>1,454</u>
-	7,046	-	-
-	-	675	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	994
<u>-</u>	<u>7,046</u>	<u>675</u>	<u>994</u>
-	-	-	2,455
-	-	-	138
-	-	-	2,593
-	8,601	-	55,633
-	-	-	101,622
<u>225,490</u>	<u>362,981</u>	<u>675</u>	<u>650,306</u>
-	-	22,804	1,580
-	-	-	-
-	-	22,804	1,580
-	-	102,645	114,758
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,449</u>	<u>\$ 116,338</u>

(Continued on next page)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

Nonmajor Governmental Funds

Year Ended August 31, 2018

Data Control Codes	Total Nonmajor Special Revenue Funds August 31, 2018	Total Nonmajor Governmental August 31, 2018
REVENUES:		
5700 Local & Intermediate Sources	\$ 26,603,150	\$ 26,603,150
5800 State Program Revenues	7,048,235	7,048,235
5900 Federal Program Revenues	87,485,003	87,485,003
5020 Total Revenues	<u>121,136,388</u>	<u>121,136,388</u>
EXPENDITURES:		
0011 Instruction	51,123,827	51,123,827
0012 Instructional Resources & Media Services	863,436	863,436
0013 Curriculum & Inst'l Staff Development	5,334,223	5,334,223
0010 Total Instruction & Instructional-Related Services	<u>57,321,486</u>	<u>57,321,486</u>
0021 Instructional Leadership	1,235,680	1,235,680
0023 School Leadership	1,305	1,305
0020 Total Instructional & School Leadership	<u>1,236,985</u>	<u>1,236,985</u>
0031 Guidance, Counseling & Evaluation Services	1,675,785	1,675,785
0032 Social Work Services	200,058	200,058
0033 Health Services	495,754	495,754
0034 Student (Pupil) Transportation	-	-
0035 Child Nutrition Services	47,097,868	47,097,868
0036 Cocurricular/Extracurricular Activities	5,722,718	5,722,718
0030 Total Student Support Services	<u>55,192,183</u>	<u>55,192,183</u>
0051 Plant Maintenance & Operations	3,131,154	3,131,154
0052 Security & Monitoring Services	138	138
0050 Total Support Services Non-Student Based	<u>3,131,292</u>	<u>3,131,292</u>
0061 Community Services	2,810,465	2,810,465
0081 Facilities Acquisition and Construction	101,622	101,622
6030 Total Expenditures	<u>119,794,033</u>	<u>119,794,033</u>
1100 Excess (Deficiency) of Revenues Over Expenditures	1,342,355	1,342,355
7915 Transfers In	<u>50,000</u>	<u>50,000</u>
1200 Excess (Deficiency) Of Revenues and Other Resources Over Expenditures and Other Uses	1,392,355	1,392,355
0100 FUND BALANCE, September 1, 2017	<u>17,842,077</u>	<u>17,842,077</u>
3000 FUND BALANCE, August 31, 2018	<u>\$ 19,234,432</u>	<u>\$ 19,234,432</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, 2018

		752	770	771
		Printing Operations	Worker's Compensation Insurance	Equipment Insurance
ASSETS				
Current Assets				
1110	Cash and Cash Equivalents	\$ 912,320	\$ 7,759,962	\$ 249,602
1290	Other Receivables	-	5,301	-
1310	Inventories, at Cost	<u>43,221</u>	<u>-</u>	<u>-</u>
	Total Current Assets	<u>955,541</u>	<u>7,765,263</u>	<u>249,602</u>
Capital Assets				
1530	Furniture & Equipment	1,584,199	-	-
1570	Accumulated Depreciation	<u>(880,705)</u>	<u>-</u>	<u>-</u>
	Total Capital Assets (net of accumulated depreciation)	<u>703,494</u>	<u>-</u>	<u>-</u>
1000	TOTAL ASSETS	<u><u>\$ 1,659,035</u></u>	<u><u>\$ 7,765,263</u></u>	<u><u>\$ 249,602</u></u>
LIABILITIES				
Current Liabilities				
2110	Accounts Payable	\$ 8,849	\$ -	\$ -
2160	Accrued Wages Payable	9,618	4,205	-
2170	Due to Other Funds	613,565	-	-
2200	Accrued Expenses - Claims Payable	<u>-</u>	<u>3,551,307</u>	<u>-</u>
	Total Current Liabilities	632,032	3,555,512	-
Non-current Liabilities				
2590	Claims Payable - Non-current	<u>-</u>	<u>193,533</u>	<u>-</u>
	TOTAL LIABILITIES	<u>632,032</u>	<u>3,749,045</u>	<u>-</u>
NET POSITION				
3200	Net Investment in Capital Assets	703,494	-	-
3900	Unrestricted	<u>323,509</u>	<u>4,016,218</u>	<u>249,602</u>
3000	TOTAL NET POSITION	<u><u>\$ 1,027,003</u></u>	<u><u>\$ 4,016,218</u></u>	<u><u>\$ 249,602</u></u>

772	780	Internal
Armored Car Service	Unemployment Insurance	Service Funds Totals
<u>\$ 77,372</u>	<u>\$ 425,314</u>	<u>\$ 9,424,570</u>
<u>-</u>	<u>-</u>	<u>5,301</u>
<u>-</u>	<u>-</u>	<u>43,221</u>
<u>77,372</u>	<u>425,314</u>	<u>9,473,092</u>
<u>138,324</u>	<u>-</u>	<u>1,722,523</u>
<u>(116,906)</u>	<u>-</u>	<u>(997,611)</u>
<u>21,418</u>	<u>-</u>	<u>724,912</u>
<u>\$ 98,790</u>	<u>\$ 425,314</u>	<u>\$ 10,198,004</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,849</u>
<u>4,411</u>	<u>-</u>	<u>18,234</u>
<u>-</u>	<u>-</u>	<u>613,565</u>
<u>-</u>	<u>-</u>	<u>3,551,307</u>
<u>4,411</u>	<u>-</u>	<u>4,191,955</u>
<u>-</u>	<u>-</u>	<u>193,533</u>
<u>4,411</u>	<u>-</u>	<u>4,385,488</u>
<u>21,418</u>	<u>-</u>	<u>724,912</u>
<u>72,961</u>	<u>425,314</u>	<u>5,087,604</u>
<u>\$ 94,379</u>	<u>\$ 425,314</u>	<u>\$ 5,812,516</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, 2018

		752 Printing Operations	770 Worker's Compensation Insurance	771 Equipment Insurance
OPERATING REVENUES				
5754	Charges for Services	\$ 1,039,944	\$ -	\$ -
5749	Premiums	<u>-</u>	<u>2,592,371</u>	<u>95,847</u>
5020	Total Operating Revenues	<u>1,039,944</u>	<u>2,592,371</u>	<u>95,847</u>
OPERATING EXPENSES				
6100	Payroll Costs	387,551	174,777	-
6200	Purchased and Contracted Services	198,325	512,013	27,833
6300	Supplies and Materials	179,640	6,587	68,014
6429	Claims Expenses	-	1,801,551	-
6400	Other Operating Expenses	-	197,652	-
6449	Depreciation	<u>156,010</u>	<u>-</u>	<u>-</u>
6030	Total Operating Expenses	<u>921,526</u>	<u>2,692,580</u>	<u>95,847</u>
	Operating Income (Loss)	118,418	(100,209)	-
NON-OPERATING REVENUES (EXPENSES)				
7955	Investment Income	<u>12,751</u>	<u>141,819</u>	<u>2,583</u>
1300	Changes in Net Position	131,169	41,610	2,583
0100	TOTAL NET POSITION, September 1, 2017	<u>895,834</u>	<u>3,974,608</u>	<u>247,019</u>
3300	TOTAL NET POSITION, August 31, 2018	<u><u>\$ 1,027,003</u></u>	<u><u>\$ 4,016,218</u></u>	<u><u>\$ 249,602</u></u>

772	780	Internal
Armored Car Service	Unemployment Insurance	Service Funds Totals
<u>\$ 200,514</u>	<u>\$ -</u>	<u>\$ 1,240,458</u>
<u>-</u>	<u>83,364</u>	<u>2,771,582</u>
<u>200,514</u>	<u>83,364</u>	<u>4,012,040</u>
210,804	-	773,132
-	-	738,171
-	-	254,241
-	83,572	1,885,123
-	-	197,652
<u>10,594</u>	<u>-</u>	<u>166,604</u>
<u>221,398</u>	<u>83,572</u>	<u>4,014,923</u>
(20,884)	(208)	(2,883)
<u>-</u>	<u>5,801</u>	<u>162,954</u>
(20,884)	5,593	160,071
<u>115,263</u>	<u>419,721</u>	<u>5,652,445</u>
<u>\$ 94,379</u>	<u>\$ 425,314</u>	<u>\$ 5,812,516</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

Year Ended August 31, 2018

	752 Printing Operations	770 Worker's Compensation Insurance	771 Equipment Insurance
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Interfund Services Provided	\$ 886,978	\$ 2,587,070	\$ 95,847
Cash Payments to Employees for Services	(384,910)	(173,833)	-
Cash Payments to Suppliers	(382,636)	(522,213)	(104,978)
Cash Payments for Insurance Claims	-	(2,340,707)	-
Cash Payments for Other Operating Expenses	-	(197,652)	-
Net Cash Provided (Used) by Operating Activities	<u>119,432</u>	<u>(647,335)</u>	<u>(9,131)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment Earnings	<u>12,751</u>	<u>141,819</u>	<u>2,583</u>
Net Cash Flows Provided (Used) by Investing Activities	<u>12,751</u>	<u>141,819</u>	<u>2,583</u>
 Net Increase (Decrease) In Cash & Cash Equivalents	 132,183	 (505,516)	 (6,548)
CASH AND CASH EQUIVALENTS, September 1, 2017	<u>780,137</u>	<u>8,265,478</u>	<u>256,150</u>
CASH AND CASH EQUIVALENTS, August 31, 2018	<u><u>\$ 912,320</u></u>	<u><u>\$ 7,759,962</u></u>	<u><u>\$ 249,602</u></u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ 118,418	\$ (100,209)	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation	156,010	-	-
 Effect of Changes in Current Assets and Liabilities:			
(Increase) Decrease in Due from Others	-	(5,301)	-
(Increase) Decrease in Inventories	3,169	-	-
Increase (Decrease) in Accounts Payable	(7,840)	(3,613)	(9,131)
Increase (Decrease) in Due to Other Funds	(152,966)	-	-
Increase (Decrease) in Claims Payable	-	(539,156)	-
Increase (Decrease) in Accrued Wages	2,641	944	-
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 119,432</u></u>	<u><u>\$ (647,335)</u></u>	<u><u>\$ (9,131)</u></u>

772	780	Internal Service Funds Totals
Armored Car Service	Unemployment Insurance	
\$ 200,514	\$ 83,364	\$ 3,853,773
(210,657)	-	(769,400)
-	-	(1,009,827)
-	(83,572)	(2,424,279)
-	-	(197,652)
<u>(10,143)</u>	<u>(208)</u>	<u>(547,385)</u>
-	5,801	162,954
<u>-</u>	<u>5,801</u>	<u>162,954</u>
(10,143)	5,593	(384,431)
<u>87,515</u>	<u>419,721</u>	<u>9,809,001</u>
<u>\$ 77,372</u>	<u>\$ 425,314</u>	<u>\$ 9,424,570</u>
\$ (20,884)	\$ (208)	\$ (2,883)
10,594	-	166,604
-	-	(5,301)
-	-	3,169
-	-	(20,584)
-	-	(152,966)
-	-	(539,156)
147	-	3,732
<u>\$ (10,143)</u>	<u>\$ (208)</u>	<u>\$ (547,385)</u>

FIDUCIARY FUNDS

AGENCY FUNDS

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

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

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

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

AGENCY FUNDS

Year Ended August 31, 2018

	Balance September 1, 2017	Additions	Deductions	Balance August 31, 2018
<u>TEXTBOOK WAIVERS AND REFUNDS</u>				
ASSETS				
Cash	\$ 242,891	\$ 63,938	\$ 57,189	\$ 249,640
Due from Others	17,119	-	-	17,119
	<u>260,010</u>	<u>-</u>	<u>-</u>	<u>266,759</u>
TOTAL ASSETS	<u>\$ 260,010</u>	<u>\$ 63,938</u>	<u>\$ 57,189</u>	<u>\$ 266,759</u>
LIABILITIES				
Due to Other Governments	\$ 260,010	\$ 252,480	\$ 245,731	\$ 266,759
TOTAL LIABILITIES	<u>\$ 260,010</u>	<u>\$ 252,480</u>	<u>\$ 245,731</u>	<u>\$ 266,759</u>
<u>STUDENT ACTIVITIES</u>				
ASSETS				
Cash	\$ 3,079,971	\$ 9,550,392	\$ 9,293,991	\$ 3,336,372
TOTAL ASSETS	<u>\$ 3,079,971</u>	<u>\$ 9,550,392</u>	<u>\$ 9,293,991</u>	<u>\$ 3,336,372</u>
LIABILITIES				
Due to Student Groups	\$ 3,079,971	\$ 7,411,936	\$ 7,155,535	\$ 3,336,372
TOTAL LIABILITIES	<u>\$ 3,079,971</u>	<u>\$ 7,411,936</u>	<u>\$ 7,155,535</u>	<u>\$ 3,336,372</u>
<u>UNIVERSITY INTERSCHOLASTIC LEAGUE</u>				
ASSETS				
Cash	\$ 146,212	\$ 123,639	\$ 114,868	\$ 154,983
TOTAL ASSETS	<u>\$ 146,212</u>	<u>\$ 123,639</u>	<u>\$ 114,868</u>	<u>\$ 154,983</u>
LIABILITIES				
Due to Other Governments	\$ 146,212	\$ 203,330	\$ 194,559	\$ 154,983
TOTAL LIABILITIES	<u>\$ 146,212</u>	<u>\$ 203,330</u>	<u>\$ 194,559</u>	<u>\$ 154,983</u>

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

AGENCY FUNDS

Year Ended August 31, 2018

	Balance September 1, 2017	Additions	Deductions	Balance August 31, 2018
<u>NORTHSIDE BOOSTER ASSOCIATION</u>				
ASSETS				
Cash	\$ 143,274	\$ 1,232,332	\$ 1,257,471	\$ 118,135
TOTAL ASSETS	<u>\$ 143,274</u>	<u>\$ 1,232,332</u>	<u>\$ 1,257,471</u>	<u>\$ 118,135</u>
LIABILITIES				
Due to Others	\$ 143,274	\$ 1,173,773	\$ 1,198,912	\$ 118,135
TOTAL LIABILITIES	<u>\$ 143,274</u>	<u>\$ 1,173,773</u>	<u>\$ 1,198,912</u>	<u>\$ 118,135</u>
 <u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 3,612,348	\$ 10,970,301	\$ 10,723,519	\$ 3,859,130
Due from Others	17,119	-	-	17,119
TOTAL ASSETS	<u>\$ 3,629,467</u>	<u>\$ 10,970,301</u>	<u>\$ 10,723,519</u>	<u>\$ 3,876,249</u>
LIABILITIES				
Due to Other Governments	\$ 406,222	\$ 455,810	\$ 440,290	\$ 421,742
Due to Other Groups	143,274	1,173,773	1,198,912	118,135
Due to Student Groups	3,079,971	7,411,936	7,155,535	3,336,372
TOTAL LIABILITIES	<u>\$ 3,629,467</u>	<u>\$ 9,041,519</u>	<u>\$ 8,794,737</u>	<u>\$ 3,876,249</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING SCHEDULE OF CHANGES IN CASH

STUDENT ACTIVITIES
Year Ended August 31, 2018

		Cash Balance September 1, 2017	Increase	Decrease	Net Increase (Decrease)	Cash Balance August 31, 2018
HIGH SCHOOLS:						
001	Oliver Wendell Holmes	\$ 67,205	\$ 308,799	\$ 304,928	\$ 3,871	\$ 71,076
002	John Jay	103,373	437,918	439,981	(2,063)	101,310
003	John Marshall	109,196	332,145	334,948	(2,803)	106,393
005	Tom C. Clark	185,237	612,540	582,215	30,325	215,562
006	Health Careers	209,105	330,338	314,292	16,046	225,151
007	William Howard Taft	78,381	234,176	237,128	(2,952)	75,429
011	I. L. Chavez Excel Academy	10,566	1,843	3,218	(1,375)	9,191
012	Business Careers	9,432	10,347	8,068	2,279	11,711
013	NS Vocational Training	32,021	35,405	42,401	(6,996)	25,025
014	Communication Arts	31,617	53,768	58,609	(4,841)	26,776
016	Sandra Day O'Connor	261,112	677,895	644,082	33,813	294,925
019	Earl Warren	100,150	422,935	411,572	11,363	111,513
022	John P. Stevens	120,532	438,549	424,150	14,399	134,931
023	Louis D. Brandeis	139,253	444,952	419,870	25,082	164,335
024	William J. Brennan	107,372	428,326	399,359	28,967	136,339
025	John M. Harlan	16,796	197,197	156,921	40,276	57,072
030	Construction Careers	189,771	169,441	222,144	(52,703)	137,068
	Total High Schools	<u>1,771,119</u>	<u>5,136,574</u>	<u>5,003,886</u>	<u>132,688</u>	<u>1,903,807</u>
MIDDLE SCHOOLS:						
004	John C. Holmgreen Center	6,146	3,433	4,966	(1,533)	4,613
041	Pat Neff	15,824	28,045	27,760	285	16,109
042	Sam Rayburn	13,448	20,000	23,507	(3,507)	9,941
043	Sul Ross	22,098	37,700	33,193	4,507	26,605
044	Anson Jones	10,388	19,010	19,562	(552)	9,836
045	William Hobby	11,964	44,150	43,233	917	12,881
046	E. M. Pease	13,470	19,002	17,572	1,430	14,900
047	Coke Stevenson	13,793	37,867	34,559	3,308	17,101
048	Earl Rudder	9,325	14,338	15,376	(1,038)	8,287
049	H. B. Zachry	15,429	45,241	48,968	(3,727)	11,702
050	Katherine Stinson	38,111	95,225	88,357	6,868	44,979
051	Jack C. Jordan	24,626	28,969	26,932	2,037	26,663
052	John B. Connally	19,127	41,214	42,419	(1,205)	17,922
053	Ed Rawlinson	27,893	44,309	37,772	6,537	34,430
054	Gregory Luna	41,404	78,265	76,812	1,453	42,857
055	Wallace B. Jefferson	30,652	60,401	57,554	2,847	33,499
056	Robert L. Vale	20,285	78,659	71,910	6,749	27,034
057	Dr. Hector P. Garcia	28,530	97,427	100,741	(3,314)	25,216
058	Dolph Briscoe	24,778	52,415	45,626	6,789	31,567
059	Dr. John M. Folks	13,730	41,049	40,594	455	14,185
060	Dr. Joe J. Bernal	11,972	17,981	18,791	(810)	11,162
	Total Middle Schools	<u>412,993</u>	<u>904,699</u>	<u>876,203</u>	<u>28,496</u>	<u>441,489</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, 2018

		Cash Balance September 1, 2017	Increase	Decrease	Net Increase (Decrease)	Cash Balance August 31, 2018
ELEMENTARY SCHOOLS:						
101	R. R. Cable	\$ 4,147	\$ 17,857	\$ 20,557	\$ (2,700)	\$ 1,447
102	John Glenn	3,842	6,016	6,622	(606)	3,236
103	Glenoaks	5,173	7,856	5,404	2,452	7,625
104	Helotes	13,370	33,259	22,741	10,518	23,888
105	Mary Hull	2,158	6,173	6,422	(249)	1,909
106	Jerry D. Allen	3,851	9,864	9,198	666	4,517
107	Mary Lou Fisher	3,984	9,373	10,358	(985)	2,999
108	Leon Valley	4,267	15,419	15,450	(31)	4,236
109	Locke Hill	26,648	33,664	53,862	(20,198)	6,450
111	Colby Glass	6,380	6,142	5,779	363	6,743
112	Lawrence Powell	6,090	30,667	30,338	329	6,419
113	Valley Hi	1,307	6,778	6,170	608	1,915
114	Westwood Terrace	3,102	7,325	6,287	1,038	4,140
115	Colonies North	14,535	13,387	11,633	1,754	16,289
116	Eduardo Villarreal	4,971	17,071	19,287	(2,216)	2,755
117	Meadow Village	13,734	6,290	7,178	(888)	12,846
118	Oak Hills Terrace	8,281	15,619	13,656	1,963	10,244
119	Shirley Howsman	4,530	17,244	19,771	(2,527)	2,003
122	J. B. Passmore	6,872	12,148	10,471	1,677	8,549
123	Adams Hill	5,439	7,508	3,099	4,409	9,848
124	Gregorio Esparza	4,364	9,920	10,491	(571)	3,793
125	Murray Boone	7,664	28,671	28,198	473	8,137
128	Carlos Coon	10,935	14,907	15,866	(959)	9,976
130	Dr. Winn Murnin	9,583	19,837	21,561	(1,724)	7,859
131	Dolores Linton	11,705	13,790	13,019	771	12,476
132	Timberwilde	7,326	16,632	17,483	(851)	6,475
134	Braun Station	10,963	6,094	7,091	(997)	9,966
135	Ed Cody	1,158	7,071	7,479	(408)	750
136	Northwest Crossing	13,782	16,792	18,049	(1,257)	12,525
138	L. M. Knowlton	10,950	38,281	34,356	3,925	14,875
141	Nora Forester	25,219	20,983	23,716	(2,733)	22,486
143	F. R. Scobee	11,117	11,643	14,014	(2,371)	8,746
144	Clarence Galm	17,156	34,578	37,287	(2,709)	14,447
145	Jimmy L. Elrod	7,273	23,210	22,648	562	7,835
148	Carl Wanke	3,745	33,538	31,977	1,561	5,306
149	William B. Thornton	12,096	18,773	19,867	(1,094)	11,002
150	Henry T. Brauchle	8,304	4,263	3,913	350	8,654
151	Raul B. Fernandez	9,845	29,189	30,470	(1,281)	8,564
152	Leon Springs	19,135	32,233	34,330	(2,097)	17,038
156	Christian Evers	17,631	27,295	27,735	(440)	17,191
157	Monroe May	15,242	10,289	9,814	475	15,717
158	Robert F. McDermott	7,439	14,162	9,239	4,923	12,362
160	Virginia Myers	1,906	16,234	16,427	(193)	1,713

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

COMBINING SCHEDULE OF CHANGES IN CASH - Continued

STUDENT ACTIVITIES
Year Ended August 31, 2018

		Cash Balance September 1, 2017	Increase	Decrease	Net Increase (Decrease)	Cash Balance August 31, 2018
ELEMENTARY SCHOOLS:						
161	Henry Steubing	\$ 22,289	\$ 12,754	\$ 10,027	\$ 2,727	\$ 25,016
162	Mary Burns Michael	6,100	11,162	14,258	(3,096)	3,004
165	James Carson	12,022	20,929	24,691	(3,762)	8,260
166	W. Z. Burke	8,201	8,358	8,279	79	8,280
167	Dr. Carl & Bunny Jean Raba	10,114	24,455	24,848	(393)	9,721
168	Bob Lewis	8,188	44,294	41,704	2,590	10,778
169	Frances Rhodes	4,427	7,789	7,101	688	5,115
170	Anna Mae Nichols	2,230	12,255	12,035	220	2,450
171	Rita Kay Driggers	9,004	8,421	6,387	2,034	11,038
177	Peggy Carnahan	11,377	12,856	13,667	(811)	10,566
178	Julia Newton Aue	7,848	18,572	19,894	(1,322)	6,526
179	Evelyn Scarborough	17,669	9,759	18,567	(8,808)	8,861
180	Bob Beard	58,683	66,308	59,749	6,559	65,242
181	Patricia J. Blattman	9,675	34,286	34,792	(506)	9,169
182	Paul W. Ott	9,609	20,503	19,284	1,219	10,828
183	Dr. Joe Ward	7,008	17,294	15,553	1,741	8,749
184	Thomas L. Hatchett	2,223	9,911	10,423	(512)	1,711
185	Dr. Martha Mead	5,968	12,670	9,357	3,313	9,281
186	Dean H. Krueger	5,700	16,201	18,786	(2,585)	3,115
187	Ralph Langley	12,559	16,292	17,158	(866)	11,693
188	John Hoffman	17,639	29,455	29,642	(187)	17,452
189	Jim G. Martin	6,938	7,903	8,272	(369)	6,569
191	Charles L. Kuentz Jr.	5,813	18,187	19,982	(1,795)	4,018
192	Bobbie Behlau	10,865	14,119	9,957	4,162	15,027
193	Kay Franklin	9,823	8,644	9,558	(914)	8,909
195	Andy Mireles	14,301	40,077	27,983	12,094	26,395
198	Dr. Pat Henderson	10,114	25,819	25,124	695	10,809
223	Nathan Kallison	61	22,805	18,093	4,712	4,773
224	Dr. Linda Mora	-	812	312	500	500
225	Edmund Lieck	12,289	12,427	15,979	(3,552)	8,737
226	Randall H. Fields	2,394	10,135	10,606	(471)	1,923
227	Herbert G. Boldt	4,343	9,670	9,795	(125)	4,218
228	Bennie L. Cole	3,440	14,244	15,976	(1,732)	1,708
230	Dr. Sara B. McAndrew	3,210	4,351	4,539	(188)	3,022
234	Bonnie Ellison	3,470	28,980	31,945	(2,965)	505
236	Los Reyes	4,546	9,914	11,885	(1,971)	2,575
	Total Elementary Schools	<u>727,359</u>	<u>1,370,663</u>	<u>1,375,528</u>	<u>(4,865)</u>	<u>722,494</u>
	Other Student Activities					
	Amounts Payable to Others	168,500	-	(100,082)	100,082	268,582
	Total Other Student Activities	<u>168,500</u>	<u>-</u>	<u>(100,082)</u>	<u>100,082</u>	<u>268,582</u>
	GRAND TOTAL	<u>\$ 3,079,971</u>	<u>\$ 7,411,936</u>	<u>\$ 7,155,535</u>	<u>\$ 256,401</u>	<u>\$ 3,336,372</u>

(This page intentionally left blank)

**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, 2018

Capital Assets

Land and Site Improvements	\$ 109,195,786
Buildings and Improvements	2,772,793,568
Construction in Progress	125,923,352
Equipment and Other	138,415,386
Portable Buildings	<u>9,086,817</u>
	<u><u>\$ 3,155,414,909</u></u>

Investment in Capital Assets by Source

Capital Projects Funds	\$ 2,995,217,852
General Fund	135,221,939
Special Revenue Funds	<u>24,975,118</u>
	<u><u>\$ 3,155,414,909</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, 2018

	Balance September 1, 2017	Additions	Deletions and Transfers	Balance August 31, 2018
Capital Assets				
Land and Site Improvements	\$ 103,709,809	\$ 5,485,977	\$ -	\$ 109,195,786
Buildings and Improvements	2,701,732,046	71,027,595	-	2,772,759,641
Construction in Progress	86,895,870	83,111,413	44,083,931	125,923,352
Equipment and Other	131,458,482	9,513,882	2,523,051	138,449,313
Portable Buildings	9,108,709	-	21,892	9,086,817
	<u>\$ 3,032,904,916</u>	<u>\$ 169,138,867</u>	<u>\$ 46,628,874</u>	<u>\$ 3,155,414,909</u>

Investment in Capital Assets by Source

Capital Projects Funds	\$ 2,877,070,248	\$ 158,715,921	\$ 40,568,317	\$ 2,995,217,852
General Fund	131,752,071	5,137,333	1,667,465	135,221,939
Special Revenue Funds	<u>24,082,597</u>	<u>5,285,613</u>	<u>4,393,092</u>	<u>24,975,118</u>
	<u>\$ 3,032,904,916</u>	<u>\$ 169,138,867</u>	<u>\$ 46,628,874</u>	<u>\$ 3,155,414,909</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, 2018

Function	Land	Buildings	Construction in Progress
High Schools	\$ 17,870,953	\$ 742,804,013	\$ 56,049,705
Middle Schools	16,224,729	566,409,199	13,718,062
Elementary Schools	39,934,823	1,122,151,384	42,164,650
Special Schools	625,103	26,573,970	501,543
Administration	216,571	27,241,272	247,117
Other Facilities	28,441,251	183,279,896	9,442,288
Athletic Complex	5,882,356	104,299,907	3,799,987
Automotive Equipment	-	-	-
 TOTAL CAPITAL ASSETS	 <u>\$ 109,195,786</u>	 <u>\$ 2,772,759,641</u>	 <u>\$ 125,923,352</u>

Equipment and Other	Portable Buildings	Total
\$ 6,988,540	\$ 2,262,388	\$ 825,975,599
5,033,100	1,074,906	602,459,996
10,137,271	4,453,457	1,218,841,585
756,285	646,811	29,103,712
5,471,224	36,986	33,213,170
15,613,726	553,391	237,330,552
1,663,241	58,878	115,704,369
<u>92,785,926</u>	<u>-</u>	<u>92,785,926</u>
<u><u>\$ 138,449,313</u></u>	<u><u>\$ 9,086,817</u></u>	<u><u>\$ 3,155,414,909</u></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, 2018

Function and Activity	Capital Assets		
	September 1, 2017	Increase (Decrease)	August 31, 2018
Senior High Schools			
Land	\$ 12,488,273	\$ 5,382,680	\$ 17,870,953
Buildings	736,968,310	5,835,703	742,804,013
Construction in Progress	24,466,164	31,583,541	56,049,705
Equipment and Other	6,923,244	65,296	6,988,540
Portable Buildings	2,284,280	(21,892)	2,262,388
Total Senior High Schools	783,130,271	42,845,328	825,975,599
Middle Schools			
Land	16,224,729	-	16,224,729
Buildings	559,091,164	7,318,035	566,409,199
Construction in Progress	7,382,734	6,335,328	13,718,062
Equipment and Other	5,120,819	(87,719)	5,033,100
Portable Buildings	1,074,906	-	1,074,906
Total Middle Schools	588,894,352	13,565,644	602,459,996
Elementary Schools			
Land	39,934,823	-	39,934,823
Buildings	1,072,985,718	49,165,666	1,122,151,384
Construction in Progress	40,878,425	1,286,225	42,164,650
Equipment and Other	9,705,661	431,610	10,137,271
Portable Buildings	4,453,457	-	4,453,457
Total Elementary Schools	1,167,958,084	50,883,501	1,218,841,585
Special Schools			
Land	625,103	-	625,103
Buildings	25,909,652	664,318	26,573,970
Construction in Progress	499,049	2,494	501,543
Equipment and Other	809,976	(53,691)	756,285
Portable Buildings	646,811	-	646,811
Total Special Schools	28,490,591	613,121	29,103,712

(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, 2018

Function and Activity	Capital Assets		
	September 1, 2017	Increase (Decrease)	August 31, 2018
Administration			
Land	\$ 129,071	87,500	\$ 216,571
Buildings	20,855,189	6,386,083	27,241,272
Construction in Progress	6,193,379	(5,946,262)	247,117
Equipment and Other	5,201,565	269,659	5,471,224
Portable Buildings	36,986	-	36,986
Total Administration	32,416,190	796,980	33,213,170
Other Facilities			
Land	28,425,454	15,797	28,441,251
Buildings	182,167,976	1,145,847	183,313,823
Construction in Progress	4,129,006	5,313,282	9,442,288
Equipment and Other	15,570,036	9,763	15,579,799
Portable Buildings	553,391	-	553,391
Total Other Facilities	230,845,863	6,484,689	237,330,552
Athletic Complexes			
Land	5,882,356	-	5,882,356
Buildings	103,754,037	545,870	104,299,907
Construction in Progress	3,347,113	452,874	3,799,987
Equipment and Other	1,636,497	26,744	1,663,241
Portable Buildings	58,878	-	58,878
Total Athletic Complexes	114,678,881	1,025,488	115,704,369
Automotive Equipment	86,490,684	6,295,242	92,785,926
TOTAL CAPITAL ASSETS	\$ 3,032,904,916	\$ 122,509,993	\$ 3,155,414,909

(This page intentionally left blank)

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,		
	2009	2010	2011
Governmental Activities			
Net Investment in Capital Assets	\$ 148,863,674	\$ 131,608,183	\$ 95,543,535
Restricted for Grants	-	-	-
Restricted for Child Nutrition Services	3,736,189	4,302,600	6,674,744
Restricted for Debt Service	17,723,425	13,805,959	11,192,896
Unrestricted	<u>163,367,010</u>	<u>160,119,688</u>	<u>190,058,720</u>
Total Governmental Activities Net Position	<u>\$ 333,690,298</u>	<u>\$ 309,836,430</u>	<u>\$ 303,469,895</u>
Business-Type Activities			
Unrestricted	\$ -	\$ -	\$ -
Total Business-Type Activities Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary Government			
Net Investment in Capital Assets	\$ 148,863,674	\$ 131,608,183	\$ 95,543,535
Restricted	21,459,614	18,108,559	17,867,640
Unrestricted	<u>163,367,010</u>	<u>160,119,688</u>	<u>190,058,720</u>
Total Primary Government Net Position	<u>\$ 333,690,298</u>	<u>\$ 309,836,430</u>	<u>\$ 303,469,895</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,						
2012	2013	2014	2015	2016	2017	2018
\$ 70,862,507	\$ 41,810,347	\$ 10,255,561	\$ (11,819,227)	\$ (19,278,957)	\$ (2,631,851)	\$ 8,870,430
-	-	-	-	2,423,392	2,579,512	755,411
9,060,004	10,637,849	11,647,074	9,641,698	5,585,586	8,971,117	12,156,712
15,975,274	20,224,782	25,286,319	29,954,106	21,394,768	30,613,147	38,995,385
248,349,780	275,888,318	303,398,373	192,690,231	218,134,752	(325,164,929)	(163,720,362)
<u>\$ 344,247,565</u>	<u>\$ 348,561,296</u>	<u>\$ 350,587,327</u>	<u>\$ 220,466,808</u>	<u>\$ 228,259,541</u>	<u>\$ (285,633,004)</u>	<u>\$ (102,942,424)</u>
\$ -	\$ -	\$ -	\$ -	\$ 9,124,356	\$ 10,045,012	\$ 9,621,615
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,124,356</u>	<u>\$ 10,045,012</u>	<u>\$ 9,621,615</u>
\$ 70,862,507	\$ 41,810,347	\$ 10,255,561	\$ (11,819,227)	\$ (19,278,957)	\$ (2,631,851)	\$ 8,870,430
25,035,278	30,862,631	36,933,393	39,595,804	29,403,746	42,163,776	51,907,508
248,349,780	275,888,318	303,398,373	192,690,231	227,259,108	(315,119,917)	(154,098,747)
<u>\$ 344,247,565</u>	<u>\$ 348,561,296</u>	<u>\$ 350,587,327</u>	<u>\$ 220,466,808</u>	<u>\$ 237,383,897</u>	<u>\$ (275,587,992)</u>	<u>\$ (93,320,809)</u>

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

	Total Governmental Activities,		
	2009	2010	2011
Expenses:			
Governmental Activities:			
Instruction	\$ (451,895,303)	\$ (497,200,214)	\$ (525,702,955)
Instructional Resources & Media Services	(12,524,489)	(13,516,639)	(13,152,159)
Curriculum & Staff Development	(17,154,223)	(20,868,077)	(20,637,042)
Instructional Leadership	(16,602,072)	(17,558,222)	(17,721,434)
School Leadership	(39,918,572)	(42,196,685)	(43,216,381)
Guidance, Counseling & Evaluation Services	(28,683,793)	(29,628,621)	(29,730,303)
Social Work Services	(2,325,633)	(2,844,630)	(2,853,943)
Health Services	(6,923,146)	(7,356,235)	(7,655,779)
Student (Pupil) Transportation	(29,779,928)	(30,262,885)	(29,497,956)
Child Nutrition Services	(39,285,299)	(41,622,745)	(43,960,836)
Co-curricular/Extracurricular Activities	(13,577,657)	(18,872,789)	(19,530,711)
General Administration	(14,506,853)	(15,483,427)	(14,984,121)
Plant Maintenance & Operations	(74,240,341)	(69,213,838)	(68,419,162)
Security & Monitoring Services	(5,991,991)	(6,212,592)	(6,571,840)
Data Processing Services	(11,060,938)	(10,778,381)	(10,934,488)
Community Services	(3,331,699)	(4,505,162)	(5,369,833)
Debt Service - Interest	(61,677,550)	(66,036,270)	(70,957,867)
Debt Service - Fiscal Charges	(390,612)	(723,470)	(571,138)
Total Primary Government Expenses	<u>\$ (829,870,099)</u>	<u>\$ (894,880,882)</u>	<u>\$ (931,467,948)</u>
Business-Type Activities:			
Enterprise Fund - Learning Tree	-	-	-
Total Primary Government Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Program Revenues:			
Governmental Activities:			
Charges for Services:			
Tuition	\$ 1,042,607	\$ 1,780,464	\$ 2,292,203
Child Nutrition Services	14,515,704	14,984,204	15,837,365
Athletic Gate Receipts	2,390,235	2,408,043	2,600,060
Facilities Rental	2,437,618	2,703,804	2,577,126
Community Education	1,899,395	1,906,577	2,147,232
Miscellaneous	-	-	-
Operating Grants and Contributions	112,723,315	157,379,506	165,688,887
Total Governmental Activities Program Revenues	<u>\$ 135,008,874</u>	<u>\$ 181,162,598</u>	<u>\$ 191,142,873</u>
Business-Type Activities:			
Charges for Services:	-	-	-
Total Primary Government Program Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net (Expense) Revenue:			
Total Governmental Activities Net Expense	\$ (694,861,225)	\$ (713,718,284)	\$ (740,325,075)
Total Business-Type Activities Net Expense	-	-	-
Total Primary Government Net Expense	<u>\$ (694,861,225)</u>	<u>\$ (713,718,284)</u>	<u>\$ (740,325,075)</u>
General Revenues:			
Governmental Activities:			
Property Taxes, Levied for General Purposes	\$ 326,866,749	\$ 324,639,197	\$ 329,484,003
Property Taxes, Levied for Debt Service	80,759,108	93,249,853	102,933,302
State aid - formula grants	268,869,472	267,179,284	296,791,813
Miscellaneous local & intermediate	2,939,136	3,130,174	4,530,018
Insurance proceeds from hail damage	-	-	-
Investment earnings	5,696,236	1,665,908	219,404
Total Governmental Activities General Revenues	<u>\$ 685,130,701</u>	<u>\$ 689,864,416</u>	<u>\$ 733,958,540</u>
Business-Type Activities:			
Investment earnings	-	-	-
Total Primary Government General Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Position	<u>\$ (9,730,524)</u>	<u>\$ (23,853,868)</u>	<u>\$ (6,366,535)</u>

Fiscal Year Ended August 31,						
2012	2013	2014	2015	2016	2017	2018
\$ (494,991,136)	\$ (507,450,711)	\$ (569,111,930)	\$ (592,068,785)	\$ (623,033,069)	\$ (631,619,664)	\$ (473,312,890)
(11,429,557)	(11,699,471)	(12,246,684)	(13,147,210)	(13,519,934)	(13,515,903)	(11,762,954)
(16,452,744)	(17,107,745)	(18,267,954)	(20,687,736)	(19,974,598)	(21,742,063)	(16,341,034)
(16,542,361)	(16,552,060)	(18,037,461)	(19,511,320)	(20,391,625)	(20,281,158)	(16,680,175)
(41,652,162)	(43,896,833)	(48,418,603)	(50,254,795)	(52,544,160)	(53,753,791)	(42,159,316)
(27,316,298)	(28,589,365)	(31,699,085)	(33,050,312)	(36,721,237)	(37,851,962)	(28,535,547)
(2,427,772)	(2,420,565)	(2,932,108)	(3,085,235)	(3,233,713)	(3,189,762)	(2,844,125)
(7,291,480)	(7,391,834)	(8,569,869)	(9,057,950)	(9,642,287)	(9,896,186)	(7,741,103)
(27,530,946)	(28,346,428)	(29,815,002)	(31,433,081)	(32,468,535)	(33,613,186)	(29,770,055)
(45,757,854)	(50,771,525)	(52,351,153)	(54,054,297)	(53,623,718)	(51,512,873)	(38,854,550)
(18,917,552)	(21,274,001)	(22,293,852)	(26,174,474)	(26,785,256)	(27,706,673)	(25,751,635)
(14,256,588)	(15,031,622)	(15,732,913)	(17,224,104)	(18,421,107)	(19,574,205)	(19,458,194)
(66,483,383)	(68,758,166)	(74,171,357)	(76,476,147)	(80,577,540)	(91,189,634)	(100,153,713)
(6,562,771)	(6,340,818)	(7,595,933)	(7,951,372)	(8,555,956)	(8,887,347)	(7,838,936)
(10,871,050)	(11,943,360)	(12,088,100)	(13,121,758)	(14,208,441)	(18,873,833)	(15,503,415)
(5,243,623)	(6,477,334)	(8,421,466)	(11,056,229)	(5,330,434)	(5,484,167)	(2,566,553)
(67,982,828)	(69,512,356)	(71,762,691)	(70,421,475)	(72,173,847)	(62,316,958)	(68,481,086)
(468,437)	(60,135)	(573,620)	(1,621,734)	(1,650,734)	(1,975,258)	(1,826,411)
\$ (882,178,542)	\$ (913,624,329)	\$ (1,004,089,781)	\$ (1,050,398,014)	\$ (1,092,856,191)	\$ (1,112,984,623)	\$ (909,581,692)
-	-	-	-	(7,465,660)	(8,809,391)	(10,678,271)
\$ -	\$ -	\$ -	\$ -	\$ (1,100,321,851)	\$ (1,121,794,014)	\$ (920,259,963)
\$ 2,635,395	\$ 1,386,481	\$ 2,393,624	\$ 7,332,812	\$ 725,502	\$ 1,157,924	\$ 2,371,015
15,697,687	16,659,767	17,201,571	14,902,214	14,888,325	14,200,345	14,409,105
2,886,304	2,979,393	2,825,309	3,096,773	3,006,100	3,118,331	3,050,146
2,160,034	1,833,597	4,533,552	4,284,204	5,581,570	2,912,946	3,032,921
2,189,461	2,122,393	-	-	-	-	-
78,127	-	-	-	-	-	-
158,767,680	133,117,871	160,050,774	167,868,620	156,101,624	179,987,388	65,762,679
\$ 184,414,688	\$ 158,099,502	\$ 187,004,830	\$ 197,484,623	\$ 180,303,121	\$ 201,376,934	\$ 88,625,866
-	-	-	-	9,010,484	9,618,797	10,056,298
\$ -	\$ -	\$ -	\$ -	\$ 189,313,605	\$ 210,995,731	\$ 98,682,164
\$ (697,763,854)	\$ (755,524,827)	\$ (817,084,951)	\$ (852,913,391)	\$ (912,553,070)	\$ (911,607,689)	\$ (820,955,826)
-	-	-	-	1,544,824	809,406	(621,973)
\$ (697,763,854)	\$ (755,524,827)	\$ (817,084,951)	\$ (852,913,391)	\$ (911,008,246)	\$ (910,798,283)	\$ (821,577,799)
\$ 336,629,684	\$ 346,770,359	\$ 371,655,491	\$ 393,882,332	\$ 440,464,044	\$ 486,306,454	\$ 518,915,578
108,452,556	111,640,910	119,635,575	127,012,311	142,030,106	156,647,307	167,450,737
290,774,198	296,324,027	330,494,054	336,185,251	340,520,673	299,377,237	283,254,154
1,186,218	4,232,836	2,534,043	4,816,426	1,689,510	4,875,432	56,584
-	-	-	-	-	20,000,000	19,876,035
1,498,868	870,426	764,322	1,057,662	3,192,526	6,704,397	14,093,318
\$ 738,541,524	\$ 759,838,558	\$ 825,083,485	\$ 862,953,982	\$ 927,896,859	\$ 973,910,827	\$ 1,003,646,406
-	-	-	-	28,476	111,250	198,576
\$ -	\$ -	\$ -	\$ -	\$ 927,925,335	\$ 974,022,077	\$ 1,003,844,982
\$ 40,777,670	\$ 4,313,731	\$ 7,998,534	\$ 10,040,591	\$ 16,917,089	\$ 63,223,794	\$ 182,267,183

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

	Total Governmental Activities,		
	2009	2010	2011
General Fund			
Reserved	\$ 47,393,921	\$ 53,391,139	\$ -
Unreserved	93,597,268	89,556,837	-
Nondspendable			
Inventory	-	-	2,161,992
Long-Term Investments	-	-	49,992,896
Long-Term Loans/Notes Receivable	-	-	-
Committed			
Opening New Schools	-	-	23,215,507
Existing Personnel	-	-	4,000,000
State Revenue Deficits	-	-	-
Technology Deployments	-	-	-
Assigned			
Employee Benefits	-	-	-
Education Jobs Appropriations	-	-	-
Debt Service	-	-	-
Administrative/District Projects			
Assigned - Roofing Projects 2016	-	-	-
Assigned - E-Rate Projects	-	-	-
Title I AYP Set-aside	-	-	-
Federal Program Sequestration	-	-	-
Maintenance of Effort	-	-	-
Unassigned	-	-	90,917,325
Total General Fund	<u>\$ 140,991,189</u>	<u>\$ 142,947,976</u>	<u>\$ 170,287,720</u>
All Other Governmental Funds			
Reserved:			
Special Revenue Funds	\$ 5,223,770	\$ 6,096,491	\$ -
Capital Projects Funds	64,891,357	63,887,604	-
Debt Service Funds	17,723,425	13,805,959	-
Unreserved, reported in:			
Special Revenue Funds	113,108	113,317	-
Nondspendable			
Inventory	-	-	1,708,646
Restricted			
Debt Service Funds	-	-	11,192,896
Child Nutrition	-	-	6,690,494
Grants	-	-	-
Authorized Construction	-	-	129,543,443
Committed			
Local Special Revenue	-	-	113,465
Total All Other Governmental Funds	<u>\$ 87,951,660</u>	<u>\$ 83,903,371</u>	<u>\$ 149,248,944</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,						
2012	2013	2014	2015	2016*	2017	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,015,579	1,978,089	2,103,439	2,151,675	2,336,011	2,409,980	2,370,139
40,748,539	72,204,538	88,431,524	74,653,970	-	-	-
-	-	-	-	-	613,565	460,600
21,139,820	17,205,509	28,857,863	26,693,135	25,612,694	15,821,356	29,834,907
-	-	-	-	-	-	-
-	13,272,441	25,995,670	51,569,237	76,398,690	76,818,135	130,670,871
-	25,000,000	25,000,000	24,470,577	17,450,738	12,037,039	36,784,915
6,000,000	11,100,000	9,300,000	12,500,000	10,700,000	15,436,524	15,436,524
15,610,135	-	-	-	-	-	-
7,000,000	11,000,000	15,000,000	10,000,000	10,000,000	10,000,000	10,000,000
-	-	-	-	3,346,762	1,294,438	8,884,158
-	-	-	-	-	18,999,769	18,442,252
-	-	-	-	-	4,779,463	4,638,221
3,098,992	3,098,992	-	-	1,468,670	1,468,670	1,468,670
6,500,000	6,500,000	7,445,522	7,445,522	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
<u>126,950,519</u>	<u>91,467,312</u>	<u>80,829,224</u>	<u>93,303,320</u>	<u>192,007,917</u>	<u>240,498,572</u>	<u>183,900,775</u>
\$ <u>229,063,584</u>	\$ <u>259,086,110</u>	\$ <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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,686,995	1,385,057	1,734,795	1,575,032	1,574,752	3,866,553	3,850,782
15,975,274	20,224,782	25,286,319	29,954,106	27,286,923	36,149,568	46,012,360
9,062,327	10,717,435	11,874,468	9,874,686	9,445,911	5,104,564	8,305,930
-	-	-	-	2,423,392	2,579,512	755,411
115,069,296	31,596,539	120,270,409	161,952,257	136,415,915	154,842,028	158,454,962
<u>113,582</u>	<u>113,699</u>	<u>113,735</u>	<u>113,786</u>	<u>114,068</u>	<u>6,291,448</u>	<u>6,322,309</u>
\$ <u>141,907,474</u>	\$ <u>64,037,512</u>	\$ <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>

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,		
	2009	2010	2011
REVENUES			
Local and Intermediate Sources			
Local Taxes	\$ 401,121,379	\$ 424,857,980	\$ 434,565,648
Tuition and Fees	2,537,339	2,805,339	3,634,035
Interest Income	5,537,197	1,632,925	201,564
Charges for Meals	14,372,662	14,833,258	15,734,516
Co-Curricular and Extracurricular	2,300,659	2,240,686	2,524,272
Other Revenue	6,799,265	13,332,883	13,009,747
Total Local and Intermediate Sources	<u>432,668,501</u>	<u>459,703,071</u>	<u>469,669,782</u>
State Sources			
Per Capita and Foundation	278,477,090	270,428,321	300,132,949
TRS On/benefit Payments	28,664,722	28,178,652	31,925,814
Other State Programs	8,751,163	9,868,191	9,187,315
Total State Sources	<u>315,892,975</u>	<u>308,475,164</u>	<u>341,246,078</u>
Federal Sources			
Locally Distributed	543,337	658,633	770,199
Federally Distributed	3,005,007	3,301,868	4,683,901
State Distributed	58,549,552	104,525,489	106,383,872
Total Federal Sources	<u>62,097,896</u>	<u>108,485,990</u>	<u>111,837,972</u>
Total Revenues	<u>\$ 810,659,372</u>	<u>\$ 876,664,225</u>	<u>\$ 922,753,832</u>
EXPENDITURES			
Instruction	\$ 424,161,304	\$ 459,041,073	\$ 472,925,372
Instructional Resources and Media Services	11,757,154	12,722,197	12,484,911
Curriculum and Instructional Staff Development	16,085,644	19,587,465	19,250,644
Instructional Leadership	15,574,366	16,529,596	16,827,157
School Leadership	37,455,107	39,530,731	40,512,750
Guidance and Counseling Services	26,922,810	27,759,599	27,628,170
Social Work Services	2,182,728	2,664,662	2,650,801
Health Services	6,498,132	6,892,254	7,109,004
Pupil Transportation	27,901,671	28,667,040	28,459,193
Child Nutrition Services	37,112,198	39,316,583	40,974,443
Co-Curricular Activities	12,759,132	17,929,032	18,175,333
General Administration	11,418,226	11,734,634	11,088,876
Plant Maintenance and Operations	63,150,447	65,196,837	63,628,475
Security & Monitoring Services	5,773,022	5,940,911	6,201,763
Data Processing Services	10,461,402	11,708,260	10,854,742
Community Services	3,138,689	4,235,479	4,989,722
Debt Service - Principal	40,125,000	38,650,000	34,319,988
Debt Service - Interest	62,036,336	65,169,783	72,961,752
Debt Service Fiscal Charges	1,550,964	1,125,169	755,955
Facilities Acquisition and Construction	259,019,328	177,825,436	122,372,516
Payments to Fiscal Agent	6,300	4,777	3,080
Intergovernmental Charges	2,497,009	2,675,822	2,727,082
Total Expenditures	<u>\$ 1,077,586,969</u>	<u>\$ 1,054,907,340</u>	<u>\$ 1,016,901,729</u>

Fiscal Year Ended August 31,						
2012	2013	2014	2015	2016	2017	2018
\$ 444,265,072	\$ 459,527,713	\$ 491,272,995	\$ 522,339,495	\$ 583,408,730	641,045,319	687,324,790
4,086,502	4,681,403	6,291,930	8,685,720	2,764,005	2,669,659	2,944,102
1,482,307	859,063	758,002	1,049,479	3,157,068	6,614,507	13,930,364
15,518,828	16,485,922	17,045,795	14,732,172	14,627,062	14,002,608	14,574,967
1,715,561	1,865,589	1,671,337	1,831,491	1,629,807	1,680,457	1,813,173
19,215,662	15,356,642	14,941,322	15,816,080	21,674,213	20,314,406	27,384,363
<u>486,283,932</u>	<u>498,776,332</u>	<u>531,981,381</u>	<u>564,454,437</u>	<u>627,260,885</u>	<u>686,326,956</u>	<u>747,971,759</u>
301,580,957	299,900,161	346,115,235	351,625,148	342,933,194	302,892,119	274,741,040
29,806,150	28,335,788	34,717,638	37,359,806	38,843,479	39,154,249	43,504,406
7,637,825	1,743,395	1,722,426	1,639,815	3,177,604	7,258,425	12,998,211
<u>339,024,932</u>	<u>329,979,344</u>	<u>382,555,299</u>	<u>390,624,769</u>	<u>384,954,277</u>	<u>349,304,793</u>	<u>331,243,657</u>
563,723	512,234	534,291	633,263	1,377,604	1,136,758	1,241,875
5,146,055	6,288,134	5,303,646	5,489,226	3,267,955	4,452,679	3,170,062
92,128,510	81,451,468	91,615,173	95,935,470	102,932,182	111,387,328	119,763,352
<u>97,838,288</u>	<u>88,251,836</u>	<u>97,453,110</u>	<u>102,057,959</u>	<u>107,577,741</u>	<u>116,976,765</u>	<u>124,175,289</u>
\$ 923,147,152	\$ 917,007,512	\$ 1,011,989,790	\$ 1,057,137,165	\$ 1,119,792,903	\$ 1,152,608,514	\$ 1,203,390,705
\$ 449,417,834	\$ 458,398,847	\$ 515,549,383	\$ 543,201,763	\$ 558,836,390	\$ 562,874,186	\$ 584,763,844
10,532,287	10,738,437	11,291,573	12,201,747	12,510,966	12,291,650	12,824,256
15,228,916	15,766,332	16,906,756	19,349,800	18,281,212	19,720,931	20,912,403
15,313,843	15,255,564	16,675,988	18,226,481	18,775,937	18,466,113	19,925,286
38,410,083	40,343,583	44,702,177	46,834,514	48,131,868	48,520,901	51,091,482
25,176,878	26,251,223	29,219,982	30,760,894	33,569,055	34,162,196	36,345,376
2,238,588	2,223,144	2,703,917	2,865,652	2,966,806	2,891,643	3,259,083
6,720,715	6,780,646	7,907,715	8,433,607	8,808,867	8,925,249	9,784,833
25,275,330	25,868,446	27,490,818	29,162,785	30,046,691	30,655,742	31,757,378
42,213,455	46,658,586	48,439,774	50,241,549	48,853,937	46,865,312	47,497,957
17,490,977	19,530,237	20,607,590	24,399,499	24,699,123	25,435,000	27,144,951
10,690,883	11,181,010	11,875,477	12,002,666	12,673,272	13,242,220	14,361,913
61,248,902	63,335,600	67,392,870	70,150,557	74,331,657	77,966,024	81,747,180
6,105,422	5,853,282	7,247,017	7,601,849	8,351,876	8,262,742	8,551,733
10,229,018	11,205,045	11,799,843	12,855,002	14,231,765	18,199,430	16,199,791
4,841,072	5,972,602	7,785,559	10,251,020	4,303,436	4,256,647	4,807,473
37,380,000	42,010,000	47,710,000	55,465,000	68,860,000	72,995,000	83,405,000
68,441,465	69,996,613	75,075,467	77,384,669	79,848,280	81,287,700	81,682,651
658,825	233,187	573,620	352,112	317,958	560,803	1,826,411
146,354,008	165,645,045	108,751,137	139,770,746	180,911,832	153,188,615	147,434,377
5,816	6,120	5,868	-	-	-	-
<u>2,373,856</u>	<u>2,609,549</u>	<u>3,232,356</u>	<u>3,988,799</u>	<u>4,340,201</u>	<u>4,624,823</u>	<u>5,048,309</u>
\$ 996,348,173	\$ 1,045,863,098	\$ 1,082,944,887	\$ 1,175,500,711	\$ 1,253,651,129	\$ 1,245,392,927	\$ 1,290,371,687

(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,		
	2009	2010	2011
OTHER FINANCING SOURCES (USES)			
Issuance of Debt - General Obligation Bonds	\$ 239,670,000	\$ 173,920,000	\$ 187,995,000
Issuance of Debt - Refunding Bonds	166,215,702	143,985,000	180,510,000
Premium (Net of Discount) on Issuance of Bonds	349,221	2,943,891	1,456,688
Prepaid Interest from Issuance of Long-Term Debt	-	-	-
Proceeds from Disposition of Capital Assets	-	-	-
Special Items - Insurance Proceeds	-	-	-
Transfer in	9,466,480	3,029,424	23,827
Payments to Refunded Bond Escrow Agent	(165,910,000)	(144,697,278)	(183,128,474)
Transfer out	(9,466,480)	(3,029,424)	(23,827)
Total Other Financing Sources (Uses)	<u>240,324,923</u>	<u>176,151,613</u>	<u>186,833,214</u>
Net Change in Fund Balances	<u>\$ (26,602,674)</u>	<u>\$ (2,091,502)</u>	<u>\$ 92,685,317</u>
 Debt service as a percentage of non-capital expenditures	 11.94%	 12.94%	 12.71%

Fiscal Year Ended August 31,						
2012	2013	2014	2015	2016	2017	2018
\$ 125,000,000	\$ 80,000,000	\$ 188,310,000	\$ 174,470,000	\$ 142,575,000	\$ 143,670,000	\$ 123,390,000
250,670,000	124,115,000	312,450,000	108,380,000	152,680,000	200,765,000	251,990,000
16,522,481	10,909,650	26,146,523	18,397,839	14,749,577	26,229,750	27,299,313
-	18,639	4,368	-	-	-	-
-	-	-	931,058	-	4,406	-
-	650,000	900,000	-	-	20,000,000	19,876,035
872	1,011,403	5,500,000	7,325,000	50,000	90,000	698,069
(267,557,066)	(134,685,139)	(331,477,219)	(119,801,016)	(159,844,359)	(222,624,690)	(277,991,764)
(872)	(1,011,403)	(5,500,000)	(7,325,000)	(50,000)	(90,000)	(698,069)
<u>124,635,415</u>	<u>81,008,150</u>	<u>196,333,672</u>	<u>182,377,881</u>	<u>150,160,218</u>	<u>168,044,466</u>	<u>144,563,584</u>
\$ <u>51,434,394</u>	\$ <u>(47,847,436)</u>	\$ <u>125,378,575</u>	\$ <u>64,014,335</u>	\$ <u>16,301,992</u>	\$ <u>75,260,053</u>	\$ <u>57,582,602</u>
12.35%	12.63%	12.49%	12.73%	13.76%	13.98%	14.17%

(This page intentionally left blank)

REVENUE CAPACITY

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

TAXABLE ASSESSED VALUE OF PROPERTY
Last Ten Years

(UNAUDITED)

Year Ended 08/31	Total Direct Tax Rate	Taxable Assessed Value *			Percentage Assessed to Estimated Fair Market Value
		Real Property	Personal Property	Total	
2009	\$ 1.3025	\$ 28,492,587,571	\$ 2,247,203,907	\$ 30,739,791,478	100%
2010	1.3375	29,460,897,666	2,415,794,670	31,876,692,336	100%
2011	1.3655	29,487,417,466	2,377,988,759	31,865,406,225	100%
2012	1.3755	29,903,895,535	2,384,390,211	32,288,285,746	100%
2013	1.3755	30,700,730,802	2,491,219,253	33,191,950,055	100%
2014	1.3755	32,884,109,872	2,436,585,366	35,320,695,238	100%
2015	1.3755	35,623,900,158	2,283,188,174	37,907,088,332	100%
2016	1.3755	39,310,649,513	2,859,981,966	42,170,631,479	100%
2017	1.3755	44,363,692,256	2,329,373,029	46,693,065,285	100%
2018	1.3755	47,889,097,837	2,427,610,560	50,316,708,397	100%

* Net of Exemptions

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

Gross Assessed Value	Property Tax Exemptions		Net Assessed Value
	State	Local	
\$ 34,215,984,872	\$ 3,092,238,492	\$ 383,954,902	\$ 30,739,791,478
35,672,984,171	3,393,830,106	402,461,729	31,876,692,336
35,707,197,840	3,451,421,979	390,369,636	31,865,406,225
36,252,170,231	3,558,752,626	405,131,859	32,288,285,746
37,356,750,477	3,731,590,702	433,209,720	33,191,950,055
39,491,980,785	3,705,331,214	465,954,333	35,320,695,238
42,346,191,857	3,845,968,849	593,134,676	37,907,088,332
47,848,477,554	5,007,543,161	670,302,914	42,170,631,479
52,658,413,824	5,269,617,661	695,730,878	46,693,065,285
56,781,817,912	5,656,372,928	808,736,587	50,316,708,397

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

Year Ended 08/31	Tax Rates			Tax Levies Adjusted at August 31, 2018		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
2009	\$ 1.0400	\$ 0.2625	\$ 1.3025	\$ 319,693,831	\$ 80,691,953	\$ 398,845,508
2010	1.0400	0.2975	1.3375	331,517,600	94,833,160	422,399,118
2011	1.0400	0.3255	1.3655	331,400,224	103,721,897	433,467,038
2012	1.0400	0.3355	1.3755	335,798,172	108,327,198	443,640,722
2013	1.0400	0.3355	1.3755	346,634,111	111,822,831	455,358,916
2014	1.0400	0.3355	1.3755	367,335,230	118,500,933	485,836,163
2015	1.0400	0.3355	1.3755	394,233,719	127,178,281	521,412,000
2016	1.0400	0.3355	1.3755	438,574,567	141,482,469	580,057,036
2017	1.0400	0.3355	1.3755	485,607,879	156,655,234	642,263,113
2018	1.0400	0.3355	1.3755	523,293,767	168,812,557	692,106,324

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

Current Collections		Collections in Subsequent Years*	Total Collections	
Taxes Collected	Percentage of Levy		Taxes Collected	Percentage of Levy
\$ 394,200,022	98.84%	\$ 4,281,183	\$ 398,481,205	99.91%
418,416,558	99.06%	3,788,155	422,204,713	99.95%
428,745,511	98.91%	5,248,810	433,994,321	100.12%
438,706,210	98.89%	5,456,137	444,162,347	100.12%
451,599,866	99.17%	4,005,319	455,605,185	100.05%
482,025,675	99.22%	1,230,303	483,255,978	99.47%
517,588,267	99.27%	1,098,684	518,686,951	99.48%
576,077,487	99.31%	(1,060,058)	575,017,429	99.13%
638,001,269	99.34%	(4,146,907)	633,854,362	98.69%
687,442,126	99.33%	-	687,442,126	99.33%

* 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, 2018

(UNAUDITED)

Name of Taxpayer	Type of Property	2018 Assessed Valuation	Percentage of Total Assessed Valuation	2008 Assessed Valuation	Percentage of Total Assessed Valuation
Microsoft Corporation	Technology	\$ 906,525,340	1.80%	\$ 285,517,420	1.05%
USAA	Insurance	314,379,790	0.62%	317,923,220	1.17%
La Cantera Specialty Retail LP	Shopping Center	221,088,920	0.44%	263,640,000	0.97%
Methodist Healthcare System of San Antonio LTD LLP	Hospitals	372,528,562	0.74%	242,634,309	0.89%
Wal Mart Stores Inc # 2404	Mass Merchandising	270,158,010	0.54%	156,479,980	0.57%
HEB Grocery Company LP	Grocery Store	273,855,275	0.54%	158,348,150	0.58%
Hines Global Reit San Antonio Retail I LP (formally the RIM)	Shopping Center	230,038,759	0.46%	-	
Frankel Family Trust	Multi-Dwelling Units	204,802,070	0.41%	97,311,080	0.36%
Frost Bank	Financial Services	134,929,490	0.27%	-	
Cyrusone LLC	Data Center	175,000,000	0.35%	-	
San Antonio Resorts, Ltd.	Resorts			115,862,937	0.42%
Southwestern Bell Telephone	Telephone/Utility	-	-	92,429,850	0.34%
CRM Real Est LTD Partnership	Real Estate	-	-	90,916,387	0.33%
TOTALS		<u>\$ 3,103,306,216</u>	<u>6.17%</u>	<u>\$ 1,821,063,333</u>	<u>6.68%</u>

*Source: Bexar County Appraisal District

(This page intentionally left blank)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

Year Ended 08/31	Alamo Community College	Bandera County	Bexar County	University Health System	City of Grey Forest	City of Helotes
2009	\$ 0.13586	\$ 0.68690	\$ 0.29619	\$ 0.26624	\$ 0.09353	\$ 0.36365
2010	0.14162	0.67690	0.29619	0.27624	0.09353	0.36365
2011	0.14162	0.67690	0.29619	0.27624	0.09353	0.36000
2012	0.14162	0.67690	0.29619	0.27624	0.09353	0.35500
2013	0.14915	0.67690	0.29619	0.27624	0.09353	0.35500
2014	0.14915	0.67690	0.28382	0.27624	0.09353	0.35000
2015	0.14915	0.67690	0.29750	0.27624	0.08844	0.35000
2016	0.14915	0.67690	0.29325	0.27624	0.08844	0.35000
2017	0.14915	0.67690	0.29123	0.27624	0.08844	0.35000
2018	0.14915	0.67690	0.27743	0.27624	0.08844	0.35000

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

City of Leon Valley	Medina County	San Antonio River Authority	City of San Antonio	San Antonio MUD #1	City of Shavano Park
\$ 0.52740	\$ 0.55000	\$ 0.01595	\$ 0.56569	\$ 0.66830	\$ 0.32480
0.52740	0.53400	0.01665	0.56569	0.68720	0.32000
0.53551	0.53400	0.01737	0.56569	0.70690	0.32000
0.57428	0.52900	0.01737	0.56569	0.69250	0.32000
0.58292	0.52500	0.01780	0.56569	0.70320	0.32000
0.57551	0.52500	0.01750	0.56569	0.68770	0.30962
0.56162	0.55170	0.01729	0.55827	0.62770	0.28774
0.55660	0.55170	0.01729	0.55827	0.63450	0.28774
0.55660	0.55170	0.01729	0.55827	0.63770	0.28774
0.54588	0.55170	0.01858	0.55827	0.59710	0.28774

(This page intentionally left blank)

DEBT CAPACITY

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

<u>Year Ended 08/31</u>	<u>Average Daily Membership *</u>	<u>Assessed Value</u>	<u>Total Bonded Debt</u>
2009	86,751	\$ 30,739,791,478	\$ 1,487,875,526
2010	89,918	31,876,692,336	1,624,769,130
2011	92,929	31,865,406,225	1,775,746,171
2012	95,402	32,288,285,746	1,865,082,384
2013	97,356	33,191,950,055	1,901,721,331
2014	99,380	35,320,695,238	2,043,381,284
2015	101,009	37,907,088,332	2,164,930,727
2016	102,952	42,170,631,479	2,240,344,562
2017	103,651	46,693,065,285	2,297,306,652
2018	103,790	50,316,708,397	2,326,372,479

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

Debt Service Fund Balance		Net Bonded Debt	Ratio to Net Debt	
			Assessed Valuation	Average Daily Membership
\$	17,723,425	\$ 1,470,152,101	4.78%	16,946.80
	13,805,959	1,610,963,171	5.05%	17,915.91
	11,192,896	1,764,553,275	5.54%	18,988.19
	15,975,274	1,849,107,110	5.73%	19,382.27
	20,224,782	1,881,496,549	5.67%	19,325.94
	25,286,319	2,018,094,965	5.71%	20,306.85
	29,954,106	2,134,976,621	5.63%	21,136.50
	27,286,923	2,213,057,639	5.25%	21,496.01
	36,149,568	2,261,157,084	4.84%	21,815.10
	46,012,360	2,280,360,119	4.53%	21,970.90

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

<u>Year Ended 08/31</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Expenditures</u>	<u>Debt Service to General Expenditures</u>
2009	\$ 40,125,000	\$ 63,587,300	\$ 103,712,300	\$ 625,481,037	16.58%
2010	38,650,000	66,294,952	104,944,952	634,240,460	16.55%
2011	34,319,988	73,717,707	108,037,695	646,363,064	16.71%
2012	37,380,000	69,100,290	106,480,290	617,982,523	17.23%
2013	42,010,000	70,229,800	112,239,800	662,434,014	16.94%
2014	47,710,000	75,644,719	123,354,719	733,219,794	16.82%
2015	55,465,000	77,736,781	133,201,781	779,065,520	17.10%
2016	68,860,000	80,166,238	149,026,238	818,305,828	18.21%
2017	72,995,000	81,848,503	154,843,503	840,253,333	18.43%
2018	83,405,000	81,682,651	165,087,651	878,447,836	18.79%

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, 2018

(UNAUDITED)

<u>Taxing Body</u>	<u>Estimated Obligation</u>	<u>As of</u>	<u>Estimated Percentage</u>	<u>Overlapping Amount</u>
Alamo Community College	\$ 479,445,000 ^a	08/31/18	35.10%	\$ 168,285,195
Bandera County	6,315,000 ^a	08/31/18	1.63%	102,935
Bexar County	1,700,305,000 ^a	08/31/18	34.80%	591,706,140
Bexar County Hospital District ^b	891,565,000 ^a	08/31/18	35.10%	312,939,315
City of Helotes	9,490,000 ^a	08/31/18	100.00%	9,490,000
City of Leon Valley	9,100,000 ^a	08/31/18	100.00%	9,100,000
Medina County	2,320,000 ^a	08/31/18	3.44%	79,808
City of San Antonio	1,879,155,000 ^a	08/31/18	35.84%	673,489,152
San Antonio MUD#1	845,000 ^a	08/31/18	100.00%	845,000
City of Shavano Park	3,650,000 ^a	08/31/18	100.00%	3,650,000
				<u>1,769,687,545</u>
Northside Independent School District	2,326,372,479	08/31/18	100.00%	<u>2,326,372,479</u>
				<u><u>\$ 4,096,060,024</u></u>

^a Gross Debt

^b dba University Health System

Source: Municipal Advisory Council of Texas

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

August 31, 2018

(UNAUDITED)

Assessed Valuation 2017 Tax Roll		<u><u>\$ 50,316,708,397</u></u>
Debt Limit - 10% of Assessed Valuation		\$ 5,031,670,840
General Obligation Bonds	\$ 2,326,372,479	
Deduct amount available in Debt Service Fund	<u>46,012,360</u>	
Applicable Debt		<u>2,280,360,119</u>
Legal Debt Margin		<u><u>\$ 2,751,310,721</u></u>

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

DEMOGRAPHIC STATISTICS
Last Ten Years

(UNAUDITED)

Year Ended 08/31	(1) Estimated Population	(1) Estimated Number of Households	(3) Births	New Single Family Housing	Average Daily Attendance	Average Daily Membership
2009	487,000	173,000	7,622	3,097	82,444	86,751
2010	516,000	189,000	7,804	3,461	85,277	89,918
2011	543,000	193,000	7,888	2,644	88,275	92,929
2012	551,000	193,000	7,965	2,902	90,924	95,402
2013	574,000	195,000	8,147	3,005	93,065	97,356
2014	589,000	199,000	8,476	2,979	95,203	99,380
2015	609,000	201,000	8,690	3,083	96,476	101,010
2016	627,000	204,000	8,804	3,392	97,952	102,952
2017	640,000	207,000	N/A	3,478	98,688	103,651
2018	658,000	213,000	N/A	3,883	98,628	104,380

Source: Department of Resource Planning of Northside Independent School District

- (1) Except for 2010, which uses data from the decennial census, the data up to and including 2017 are one year American Community Survey (ACS) figures rounded to 1,000 except for 2016 which utilize estimates from the District Resource Planning Department. The 90% Confidence Margins of Error for the population is about 18,000 and households about 5,000. Figures for 2018 were estimated from growth rates.
- (2) Texas Education Agency's Academic Excellence Indicator System (through 2011-12), Texas Academic Performance Reports(TAPR) beginning 2012-13, and NISD PEIMS reports for 2015.
- (3) Calendar year 2017 and 2018 birth data by census tract is not yet available from the San Antonio Metropolitan Health District as of December 2018.

(2) Pupil/ Teacher Ratio	(2) Number of Teachers	Total Staff	Student Ethnicity				Student % Free or Reduced Lunch
			Hispanic	White	African- American	Other	
15.50	5,782	12,163	63.7%	24.4%	7.9%	3.9%	47.1%
15.40	5,920	12,590	65.1%	22.5%	8.1%	4.3%	49.9%
15.60	6,117	12,794	67.9%	20.0%	6.2%	5.9%	51.5%
16.50	5,881	11,937	68.3%	19.5%	6.1%	6.1%	53.7%
16.70	5,952	12,112	68.7%	19.1%	6.1%	6.1%	53.5%
15.80	6,568	12,835	68.8%	18.9%	6.1%	6.2%	52.1%
15.40	6,813	13,212	68.4%	19.1%	6.3%	6.2%	50.9%
15.40	6,814	13,402	68.2%	19.0%	6.4%	6.4%	50.6%
15.40	6,903	13,425	68.0%	19.1%	6.4%	6.5%	49.6%
15.40	6,938	13,484	68.2%	18.8%	6.4%	6.5%	47.9%

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

(UNAUDITED)

Year Ended 08/31	(1) Estimated Population	(2) Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate	Assessed Valuation of Taxable Property	Weighted Average Daily Attendance	Wealth Per WADA
2009	487,000	\$ 17,798,876,000	\$ 36,548	5.8%	\$ 30,739,791,478	105,717	\$ 290,774
2010	516,000	18,723,060,000	36,285	7.2%	31,876,692,336	109,480	291,165
2011	543,000	19,741,851,000	36,357	7.0%	31,865,406,225	113,838	279,919
2012	551,000	20,266,331,000	36,781	6.0%	32,288,285,746	110,791	291,434
2013	574,000	22,396,906,000	39,019	6.0%	33,191,950,055	118,280	280,622
2014	589,000	23,531,139,000	39,951	5.1%	35,320,695,238	122,643	287,996
2015	609,000	26,512,815,000	43,535	3.7%	37,907,088,332	124,488	304,504
2016	627,000	27,766,068,000	44,284	4.1%	42,170,631,479	125,835	335,126
2017	640,000	28,677,120,000	44,808	3.2%	46,693,065,285	127,068	367,465
2018	658,000	Not Available	Not Available	3.3%	50,316,708,397	128,170	392,578

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 2016 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, 2018

(UNAUDITED)

<u>Employer</u>	<u>2017</u>		<u>2008</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
Joint Base San Antonio (JBSA) - Lackland, Fort Sam, & Randolph (1)	75,972	7.46%	59,826	7.19%
H.E.B. Food Stores	22,000	2.16%	19,249	2.31%
USAA	17,163	1.69%	14,443	1.73%
Northside Independent School District	13,969	1.37%	12,810	1.54%
City of San Antonio	12,231	1.20%	9,830	1.18%
North East Independent School District	9,292	0.91%	8,360	1.00%
Methodist Health Care System	8,960	0.88%	7,496	0.90%
San Antonio Independent School District	7,374	0.72%	9,000	0.96%
Wells Fargo	5,010	0.49%	-	
Baptist Healthcare System	6,432	0.63%	-	
	<u>178,403</u>	<u>17.51%</u>	<u>141,014</u>	<u>16.81%</u>

Source: City of San Antonio Comprehensive Annual Financial Report for the Year Ended September 30, 2017.
Current year ended September 30, 2018 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 2017, estimate was 1,018,200 as of
January 2017. For 2008, estimate was 832,800 as of January 2008.

(1) In fiscal year 2012, Lackland, Fort Sam and Randolph military operations were consolidated into Joint Base San Antonio. In fiscal year 2008, the employee counts were 33,893, 15,200, and 10,733, respectively.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**AVERAGE DAILY ATTENDANCE AND
AVERAGE DAILY MEMBERSHIP**

Last Ten Years

(UNAUDITED)

Year Ended 08/31	* Average Daily Attendance	** Average Daily Membership	Ratio of Average Daily Attendance to Average Daily Membership	Percentage Increase (Decrease) of Average Daily Attendance Over Prior Year
2009	82,444	86,751	95.04%	4.16%
2010	85,277	89,918	94.84%	3.44%
2011	88,275	92,929	94.99%	3.52%
2012	90,924	95,402	95.31%	3.00%
2013	93,065	97,356	95.59%	2.35%
2014	95,203	99,380	95.80%	2.30%
2015	96,476	101,000	95.52%	1.34%
2016	97,952	102,952	95.14%	1.53%
2017	98,688	103,651	95.21%	0.75%
2018	98,628	104,380	94.49%	2.23%

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

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

OPERATING INFORMATION

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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

OPERATING STATISTICS

Last Ten Years

(UNAUDITED)

Year Ended 08/31	Average Daily Attendance	General Fund Only		
		Total Expenditures	Cost Per Pupil	Percentage Change
2009	82,444	\$ 602,540,532	\$ 7,308	-
2010	85,277	625,481,037	7,335	0.4%
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%

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

Governmental Activities ⁽¹⁾		
Total Expenditures	Cost Per Pupil	Percentage Change
\$1,077,586,969	\$ 13,071	-
1,054,907,340	12,370	-5.4%
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%

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

CONSTRUCTION AND PROPERTY VALUE (1)

Last Ten Years

(In Thousands)

(UNAUDITED)

Fiscal Year	Commercial Construction		Residential Construction		Total Assessed Value
	Number of Permits	Construction Value	Number of Permits	Construction Value	
2009	3,022	\$ 1,854,181	3,377	\$ 364,508	\$ 72,776,438
2010	2,637	1,260,945	2,940	353,653	72,714,730
2011	3,084	1,474,918	2,634	280,177	70,994,759
2012	3,300	1,912,401	2,858	337,652	70,614,738
2013	2,666	1,241,176	1,991	346,921	71,754,024
2014	3,544	2,474,078	2,137	381,930	74,627,209
2015	3,542	1,933,053	2,273	413,905	79,209,534
2016	3,934	2,044,404	2,195	429,983	89,320,404
2017	3,787	1,795,546	2,507	481,690	97,963,193
2018	3,377	2,173,535	3,166	795,774	105,456,587

(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, 2018

(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	7,525
Administrative/Other Professionals	1,268
Support and Classified personnel	<u>5,029</u>
Total	<u><u>13,822</u></u>

Number of Schools and Special Facilities:

High Schools	17
Middle Schools	20
Elementary Schools	79
Special Schools	4
Other Support Centers	<u>14</u>
Total	<u><u>134</u></u>

Other Demographics:

Student Enrollment	106,066
Average Daily Membership	104,380
Average Daily Attendance	98,628
Population (estimated)	658,000
Number of Households (estimated)	213,000

Area: Northwest quadrant of Bexar County - 355 square miles

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
School Buildings										
Adams Hill Elementary (1973)										
Square Feet	51,395	51,395	67,835	67,835	67,835	67,835	67,835	72,843	72,843	72,843
Capacity (students)	390	390	378	657	644	645	645	645	633	633
Enrollment	530	533	518	560	528	526	574	554	550	518
Allen Elementary (1957)										
Square Feet	69,629	69,629	69,629	70,396	70,396	70,396	70,396	87,253	99,995	99,995
Capacity (students)	505	492	521	513	492	492	492	481	492	677
Enrollment	617	598	582	613	621	617	570	599	554	573
Aue Elementary (2007)										
Square Feet	95,579	95,579	95,579	95,579	95,579	95,579	95,579	95,579	95,579	95,579
Capacity (students)	835	835	864	835	815	807	807	807	807	807
Enrollment	635	732	826	858	949	760	631	640	679	673
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)	753	745	766	745	774	786	786	799	799	778
Enrollment	1,164	969	997	1,031	900	833	844	784	739	691
Behlau Elementary (2010)										
Square Feet	-	100,040	100,040	100,040	100,040	100,040	100,040	100,424	100,424	100,424
Capacity (students)	-	872	872	872	859	831	831	830	796	796
Enrollment	-	424	424	436	579	731	803	897	970	1,080
Blattman Elementary (2003)										
Square Feet	83,887	83,887	83,887	83,887	83,887	83,887	83,887	83,887	83,887	83,887
Capacity (students)	663	663	663	663	683	675	675	675	675	655
Enrollment	508	534	585	600	606	638	549	516	529	538
Boldt Elementary (2015)										
Square Feet	-	-	-	-	-	-	101,162	101,162	101,162	101,162
Capacity (students)	-	-	-	-	-	-	861	861	851	851
Enrollment	-	-	-	-	-	-	465	465	620	749
Boone Elementary (1974)										
Square Feet	84,913	84,913	84,913	84,913	84,913	84,913	84,913	84,913	87,776	86,320
Capacity (students)	958	896	855	888	764	736	736	744	744	764
Enrollment	658	656	666	666	670	656	610	619	622	579
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)	796	785	785	785	682	674	674	682	703	695
Enrollment	733	705	616	611	601	601	595	599	649	624
Braun Station Elementary (1982)										
Square Feet	92,588	92,588	92,588	92,588	92,588	92,588	92,588	92,588	92,588	93,138
Capacity (students)	735	723	744	714	703	693	693	661	661	661
Enrollment	648	617	664	637	596	562	580	578	568	537
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)	685	698	645	645	584	576	576	563	563	542
Enrollment	623	627	510	501	501	500	507	511	495	472
Cable Elementary (1958)										
Square Feet	75,631	75,631	75,631	75,631	75,631	75,631	75,631	71,542	71,542	71,542
Capacity (students)	652	652	665	665	673	644	644	644	644	644
Enrollment	653	646	649	727	719	785	760	768	697	676
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)	826	806	806	806	846	810	810	756	756	756
Enrollment	680	689	754	776	830	866	874	848	828	766
Carnahan Elementary (2008)										
Square Feet	102,941	102,941	102,941	102,941	102,941	102,941	102,941	103,025	103,025	103,025
Capacity (students)	826	826	826	785	764	756	756	839	839	818
Enrollment	573	635	669	630	622	602	640	604	586	577

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Carson Elementary (1998)										
Square Feet	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135	83,135
Capacity (students)	683	682	695	683	683	683	683	696	679	659
Enrollment	673	710	722	698	694	647	630	620	589	572
Ed Cody Elementary (1982)										
Square Feet	83,150	83,150	83,150	83,150	83,150	83,150	83,150	83,150	83,150	83,150
Capacity (students)	858	879	866	858	858	858	858	858	820	832
Enrollment	733	824	820	758	731	758	738	669	630	611
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)	550	538	538	538	538	522	522	522	522	522
Enrollment	579	580	599	638	645	610	593	577	600	613
Cole Elementary (2016)										
Square Feet	-	-	-	-	-	-	-	101,162	101,162	101,162
Capacity (students)	-	-	-	-	-	-	-	603	603	582
Enrollment	-	-	-	-	-	-	-	638	638	793
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	661	703	695	652	644	644	624	603	582
Enrollment	601	666	596	556	592	677	726	660	665	734
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	711	703	703	661	653	653	674	674	653
Enrollment	651	658	642	643	629	627	628	621	609	574
Ellison Elementary (2014)										
Square Feet	-	-	-	-	-	102,699	102,699	102,699	102,699	102,699
Capacity (students)	-	-	-	-	-	851	851	839	839	839
Enrollment	-	-	-	-	-	462	462	505	531	575
Elrod Elementary (1988)										
Square Feet	67,334	67,334	67,334	67,334	67,334	67,334	67,334	67,334	67,334	67,334
Capacity (students)	550	550	550	550	538	530	530	530	530	530
Enrollment	600	591	586	568	540	552	557	492	521	456
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)	796	755	776	768	768	760	760	748	707	707
Enrollment	855	875	762	764	756	738	710	693	674	650
Evers Elementary (1992)										
Square Feet	83,719	83,719	83,719	83,719	83,719	83,719	83,719	83,719	83,719	83,719
Capacity (students)	929	929	929	949	928	942	942	942	942	942
Enrollment	627	678	709	778	834	919	973	970	893	832
Fernandez Elementary (1990)										
Square Feet	80,664	80,664	80,664	80,664	80,664	80,664	80,664	80,664	80,664	80,664
Capacity (students)	806	806	806	806	744	728	728	707	711	711
Enrollment	718	694	715	711	684	636	647	625	591	600
Fields Elementary (2016)										
Square Feet	-	-	-	-	-	-	-	108,450	108,450	108,450
Capacity (students)	-	-	-	-	-	-	-	830	830	777
Enrollment	-	-	-	-	-	-	-	740	740	838
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	817	809	809	830	830	830	809	830	777
Enrollment	910	908	962	1,046	799	824	852	870	842	774
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)	879	838	858	858	871	863	863	867	830	818
Enrollment	776	946	756	836	880	946	975	979	975	922
Franklin Elementary (2013)										
Square Feet	-	-	-	-	96,941	96,941	96,941	100,564	100,564	100,564
Capacity (students)	-	-	-	-	703	715	715	695	715	715
Enrollment	-	-	-	-	466	466	551	609	730	792

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
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)	779	776	789	777	756	748	748	748	748	748
Enrollment	934	769	725	719	702	686	689	684	662	610
John Glenn Elementary (1962)										
Square Feet	84,502	85,854	85,854	85,854	85,854	85,854	85,854	85,854	92,292	91,926
Capacity (students)	744	764	744	723	714	706	706	685	706	747
Enrollment	662	687	703	717	675	677	674	629	609	579
Glenoaks Elementary (1961)										
Square Feet	62,441	62,441	62,441	62,441	62,441	62,441	62,441	62,441	62,441	73,341
Capacity (students)	562	562	500	521	554	521	521	521	541	521
Enrollment	645	624	634	684	654	594	653	681	672	619
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)	764	776	776	784	784	776	776	788	780	785
Enrollment	793	794	842	826	808	789	808	823	798	768
Helotes Elementary (1939)										
Square Feet	54,164	54,164	54,164	56,388	56,388	56,388	56,388	64,870	64,870	64,870
Capacity (students)	428	441	441	441	428	433	433	433	420	420
Enrollment	502	483	475	484	368	368	376	374	401	408
Henderson Elementary (2010)										
Square Feet	-	100,377	100,377	100,377	100,377	100,377	100,377	100,377	100,377	100,377
Capacity (students)	-	867	867	872	904	885	885	885	896	885
Enrollment	-	551	551	654	698	594	637	776	817	530
Hoffmann Elementary (2009)										
Square Feet	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600	104,600
Capacity (students)	859	859	847	835	815	839	839	859	798	818
Enrollment	697	697	900	602	656	749	871	995	945	999
Howsmann 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)	592	620	632	624	624	604	604	604	604	604
Enrollment	597	621	622	694	691	718	727	735	747	716
Mary Hull Elementary (1963)										
Square Feet	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750
Capacity (students)	682	682	661	661	673	644	644	633	633	633
Enrollment	582	576	556	588	633	674	647	624	610	545
Kallison Elementary (2017)										
Square Feet	-	-	-	-	-	-	-	-	102,699	102,699
Capacity (students)	-	-	-	-	-	-	-	-	864	864
Enrollment	-	-	-	-	-	-	-	-	585	585
Knowlton Elementary (1985)										
Square Feet	76,977	76,977	76,977	76,977	76,977	76,977	76,977	76,977	77,409	77,409
Capacity (students)	755	784	784	809	830	801	801	788	801	747
Enrollment	773	763	731	751	743	733	695	679	656	669
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)	794	826	826	798	818	810	810	810	818	818
Enrollment	1,325	1,094	998	1,053	1,089	1,057	1,072	1,055	821	745
Kuentz Elementary (2009)										
Square Feet	103,483	103,483	103,483	103,483	103,483	103,483	103,483	104,625	104,625	104,625
Capacity (students)	815	815	815	815	815	807	807	807	807	807
Enrollment	741	741	780	785	810	801	777	765	743	707
Langley Elementary (2009)										
Square Feet	101,572	101,572	101,572	101,572	101,572	101,572	101,572	101,572	101,572	101,572
Capacity (students)	850	850	871	871	879	871	871	871	859	859
Enrollment	669	669	831	566	613	676	755	486	438	457
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	621	593	593	593	585	585	585	585	585
Enrollment	541	555	554	571	575	571	391	395	466	487

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
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)	669	701	730	723	693	727	727	714	727	715
Enrollment	592	642	686	662	693	701	643	617	636	585
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)	867	859	888	859	826	806	806	806	806	806
Enrollment	949	990	846	821	808	784	770	750	723	685
Lieck Elementary (2011)										
Square Feet	-	-	105,340	105,340	105,340	105,340	105,340	105,745	105,745	105,745
Capacity (students)	-	-	851	851	872	851	851	831	835	835
Enrollment	-	-	394	394	551	622	682	681	711	732
Linton Elementary (1980)										
Square Feet	76,261	76,261	76,261	76,261	76,261	76,261	76,261	76,261	76,261	76,261
Capacity (students)	736	736	682	673	673	665	665	706	695	695
Enrollment	697	691	536	603	612	554	616	592	550	541
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)	703	682	682	682	682	650	650	661	663	650
Enrollment	720	692	675	668	668	674	651	677	647	627
Los Reyes Elementary (2012)										
Square Feet	-	-	-	105,616	105,616	105,616	105,616	105,616	105,616	105,616
Capacity (students)	-	-	-	859	859	839	839	851	839	839
Enrollment	-	-	-	356	356	412	443	498	521	579
Martin Elementary (2010)										
Square Feet	-	91,729	91,729	91,729	91,729	91,729	91,729	91,729	91,729	91,729
Capacity (students)	-	674	674	714	693	665	665	685	685	685
Enrollment	-	669	669	740	800	822	798	781	722	722
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)	666	677	677	677	698	679	679	679	683	670
Enrollment	516	525	558	596	670	686	536	580	606	554
McAndrew Elementary (2013)										
Square Feet	-	-	-	-	90,285	90,285	90,285	90,285	90,285	90,285
Capacity (students)	-	-	-	-	667	680	680	680	680	680
Enrollment	-	-	-	-	234	234	248	278	295	327
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)	847	826	826	847	834	826	826	826	847	826
Enrollment	734	752	775	812	818	733	804	826	801	669
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)	731	739	759	776	784	776	776	764	767	772
Enrollment	797	832	937	1,014	826	820	811	852	797	738
Meadow Village Elementary (1967)										
Square Feet	62,668	78,464	78,464	78,464	78,464	78,464	78,464	80,236	80,236	80,236
Capacity (students)	489	489	695	685	665	657	657	657	657	625
Enrollment	584	580	550	551	638	672	636	615	538	531
Michael Elementary (1999)										
Square Feet	83,136	83,136	83,136	93,634	93,634	93,634	93,634	94,222	94,222	94,222
Capacity (students)	674	685	674	674	839	842	842	814	814	818
Enrollment	600	656	589	523	799	825	827	854	763	745
Mireles Elementary (2011)										
Square Feet	-	-	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
Enrollment	-	-	514	514	702	862	976	1,113	889	931
Mora Elementary (2018)										
Square Feet	-	-	-	-	-	-	-	-	-	101,162
Capacity (students)	-	-	-	-	-	-	-	-	-	851
Enrollment	-	-	-	-	-	-	-	-	-	473
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	826	839	859	838	818	818	839	822	802
Enrollment	788	827	886	913	876	910	892	886	896	871

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Myers Elementary (1997)										
Square Feet	80,981	80,981	80,981	80,981	80,981	80,981	80,981	80,951	80,951	80,951
Capacity (students)	673	681	673	677	652	677	677	665	652	663
Enrollment	732	765	676	688	687	712	721	723	660	680
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)	671	679	679	663	674	655	655	655	655	655
Enrollment	709	709	661	612	560	562	501	470	462	464
Northwest Crossing Elementary (1982)										
Square Feet	80,414	80,414	80,414	80,414	80,414	80,414	80,414	80,414	80,414	80,414
Capacity (students)	846	814	806	785	785	756	756	747	736	736
Enrollment	725	658	588	585	626	616	618	619	586	538
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)	526	538	558	558	558	550	550	550	554	579
Enrollment	534	560	575	609	590	614	575	620	635	652
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)	782	814	847	847	847	839	839	818	822	822
Enrollment	1,309	883	859	805	803	818	753	754	721	692
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)	661	673	706	706	644	698	698	644	633	612
Enrollment	538	568	596	591	597	573	580	555	550	551
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	538	517	517	497	509	509	489	489	509
Enrollment	680	726	505	543	516	522	539	539	475	487
Raba Elementary (2000)										
Square Feet	92,530	92,530	92,530	92,530	92,530	92,530	92,530	92,841	92,841	92,841
Capacity (students)	781	781	781	756	744	756	756	756	756	736
Enrollment	808	781	812	812	754	727	758	698	730	765
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)	693	661	661	674	674	666	666	666	637	633
Enrollment	691	580	536	515	637	634	638	642	665	599
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)	871	847	847	847	826	830	830	809	822	802
Enrollment	587	690	582	676	801	677	762	915	807	895
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)	814	826	826	838	806	798	798	798	798	798
Enrollment	620	674	634	617	597	546	587	572	593	564
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)	695	666	666	645	637	617	617	637	616	616
Enrollment	643	528	531	521	527	530	513	498	505	509
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)	756	777	785	785	806	798	798	798	788	756
Enrollment	612	739	728	699	716	690	690	687	630	592
Timberwilde Elementary (1980)										
Square Feet	80,042	80,042	80,042	80,042	80,042	80,042	80,042	80,042	80,702	80,702
Capacity (students)	806	818	818	818	858	850	850	839	830	809
Enrollment	737	733	735	756	783	770	775	714	695	630
Valley-Hi Elementary (1963)										
Square Feet	47,331	47,331	47,331	47,331	47,331	47,331	47,331	47,331	47,331	47,331
Capacity (students)	241	241	249	249	229	221	221	221	221	221
Enrollment	401	392	475	468	462	439	424	399	413	408

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Villarreal Elementary (1968)										
Square Feet	74,256	74,916	74,916	76,059	76,059	76,059	76,059	80,574	80,574	80,574
Capacity (students)	764	796	788	788	768	760	760	760	760	760
Enrollment	706	682	833	715	759	790	789	748	739	710
Wanke Elementary (2006)										
Square Feet	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543
Capacity (students)	839	826	846	866	847	839	839	839	839	839
Enrollment	757	788	861	905	802	817	848	824	831	784
Ward Elementary (2003)										
Square Feet	99,274	99,274	99,274	99,274	99,274	99,274	99,274	105,550	105,550	105,550
Capacity (students)	587	793	804	785	818	831	831	839	839	839
Enrollment	1,333	1,096	1,089	1,029	990	945	897	877	857	859
Westwood Terrace Elementary (1961)										
Square Feet	76,034	76,034	76,034	76,034	76,034	76,034	76,034	76,034	76,034	76,034
Capacity (students)	641	641	653	595	657	624	624	624	624	592
Enrollment	562	586	557	660	663	655	615	591	543	552
Bernal Middle School (2014)										
Square Feet	-	-	-	-	-	196,800	196,800	196,800	196,800	196,800
Capacity (students)	-	-	-	-	-	1,285	1,285	1,265	1,247	1,225
Enrollment	-	-	-	-	-	618	618	727	828	894
Briscoe Middle School (2010)										
Square Feet	-	190,175	190,175	190,175	190,175	190,175	190,175	190,175	190,175	190,175
Capacity (students)	-	1,289	1,289	1,316	1,342	1,334	1,334	1,341	1,355	1,351
Enrollment	-	800	800	989	1,218	1,264	812	903	1,095	1,212
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)	1,154	1,141	1,151	1,151	1,195	1,159	1,159	1,162	1,142	1,158
Enrollment	974	1,013	1,021	1,074	1,086	1,070	1,047	1,023	981	949
Folks Middle School (2013)										
Square Feet	-	-	-	-	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
Enrollment	-	-	-	-	561	561	697	814	1,000	1,210
Garcia Middle School (2009)										
Square Feet	192,725	192,725	192,725	192,725	192,725	192,725	192,725	192,725	192,725	192,725
Capacity (students)	1,483	1,483	1,494	1,494	1,483	1,483	1,483	1,462	1,460	1,464
Enrollment	1,294	1,294	1,342	1,416	1,486	1,474	1,481	1,513	1,473	1,470
Hobby Middle School (1972)										
Square Feet	129,574	129,574	129,574	129,574	129,574	129,574	129,574	141,857	141,857	141,857
Capacity (students)	1,149	1,141	1,129	1,129	1,136	1,133	1,133	1,162	1,127	1,143
Enrollment	1,013	1,015	1,088	1,101	1,095	1,008	992	1,011	1,035	1,037
Jefferson Middle School (2007)										
Square Feet	186,595	186,595	186,595	186,595	186,595	186,595	186,595	186,595	186,595	186,595
Capacity (students)	1,376	1,376	1,387	1,387	1,343	1,369	1,369	1,413	1,372	1,368
Enrollment	1,618	1,459	1,513	1,561	1,673	1,493	1,462	1,463	1,499	1,507
Jones Middle School (1993)										
Square Feet	159,759	159,759	159,759	171,522	171,522	171,522	171,522	171,522	171,522	171,522
Capacity (students)	1,317	1,353	1,328	1,354	1,255	1,365	1,365	1,326	1,303	1,279
Enrollment	1,077	1,113	1,113	1,151	1,162	1,181	1,202	1,215	1,118	1,071
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)	1,468	1,424	1,436	1,436	1,459	1,447	1,447	1,408	1,468	1,456
Enrollment	1,151	1,177	1,231	1,262	1,311	1,364	1,351	1,325	1,327	1,300
Luna Middle School (2004)										
Square Feet	188,152	188,152	188,152	188,152	188,152	188,152	188,152	204,293	204,293	204,293
Capacity (students)	1,320	1,320	1,312	1,330	1,352	1,352	1,352	1,358	1,511	1,514
Enrollment	1,209	1,364	1,031	1,111	1,160	1,216	1,230	1,247	1,295	1,355
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)	1,283	1,205	1,259	1,215	1,233	1,233	1,233	890	1,139	1,136
Enrollment	1,143	1,153	1,242	1,303	1,255	1,202	1,200	1,200	1,217	1,166

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Pease Middle School (1974)										
Square Feet	103,266	143,740	143,740	143,740	143,740	143,740	143,740	152,386	152,386	155,422
Capacity (students)	1,028	947	1,338	1,312	1,237	1,245	1,245	1,265	1,224	1,220
Enrollment	1,117	1,133	1,142	1,170	1,172	1,165	1,140	1,117	1,163	1,099
Rawlinson Middle School (2003)										
Square Feet	175,818	175,818	175,818	175,818	175,818	175,818	175,818	175,818	175,818	175,818
Capacity (students)	1,321	1,321	1,331	1,331	1,290	1,304	1,304	1,334	1,298	1,294
Enrollment	1,308	963	1,038	1,135	1,142	1,134	1,153	1,152	1,202	1,283
Rayburn Middle School (1962)										
Square Feet	157,317	157,317	157,317	176,641	176,641	176,641	176,641	173,001	173,001	173,001
Capacity (students)	798	1,175	1,166	1,150	1,249	1,180	1,180	1,162	1,216	1,155
Enrollment	1,021	1,069	932	979	950	992	979	974	924	934
Ross Middle School (1966)										
Square Feet	146,521	146,521	146,521	147,874	147,874	139,949	139,949	139,949	139,949	139,949
Capacity (students)	1,180	1,205	1,215	1,215	1,200	1,146	1,146	1,157	1,140	1,137
Enrollment	980	1,020	1,058	1,084	1,110	1,120	1,107	1,152	1,125	1,161
Rudder Middle School (1982)										
Square Feet	119,263	119,263	119,263	119,263	119,263	119,263	119,263	130,288	130,288	130,288
Capacity (students)	1,035	987	1,009	1,060	1,035	950	950	854	943	939
Enrollment	1,198	1,146	1,172	1,124	1,013	1,008	1,045	1,048	1,051	971
Stevenson Middle School (1975)										
Square Feet	157,921	157,921	157,921	172,619	172,619	172,619	172,619	172,619	172,619	172,619
Capacity (students)	1,562	1,562	1,574	1,588	1,577	1,563	1,563	1,538	1,511	1,506
Enrollment	1,538	1,514	1,453	1,461	1,384	1,401	1,364	1,411	1,321	1,328
Stinson Middle School (1991)										
Square Feet	159,330	159,330	159,330	159,330	159,330	159,330	159,330	159,330	159,330	166,697
Capacity (students)	1,502	1,502	1,487	1,453	1,465	1,465	1,465	1,425	1,371	1,387
Enrollment	1,538	1,163	1,224	1,273	1,256	1,183	1,118	1,132	1,173	1,166
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)	1,469	1,483	1,494	1,494	1,477	1,494	1,494	1,478	1,468	1,448
Enrollment	1,337	1,425	1,378	1,297	1,370	1,402	1,351	1,320	1,317	1,323
Zachry Middle School (1985)										
Square Feet	153,381	153,381	153,381	164,788	164,788	164,788	164,788	164,788	164,788	164,788
Capacity (students)	1,357	1,349	1,352	1,219	1,298	1,306	1,306	1,349	1,310	1,259
Enrollment	1,092	1,141	1,088	1,141	1,034	1,018	1,079	1,028	1,007	945
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)	2,745	2,735	2,693	2,697	2,696	2,696	2,696	2,683	2,655	2,695
Enrollment	1,588	2,200	2,375	2,437	2,572	2,564	2,602	2,725	2,716	2,707
Brennan High School (2010)										
Square Feet	-	465,000	465,000	465,000	465,000	458,501	458,501	458,501	458,501	458,501
Capacity (students)	-	2,842	2,854	2,850	2,840	2,840	2,840	2,770	2,762	2,762
Enrollment	-	1,313	1,313	1,837	2,083	2,238	2,456	2,702	2,918	2,644
Clark High School (1977)										
Square Feet	343,553	372,667	372,667	372,667	372,667	372,667	372,667	372,667	372,667	373,900
Capacity (students)	2,707	2,695	2,770	2,770	2,864	2,869	2,869	2,858	2,528	2,528
Enrollment	2,640	2,566	2,621	2,694	2,718	2,836	2,830	2,901	2,883	2,764
Harlan High School (2017)										
Square Feet	-	-	-	-	-	-	-	-	486,686	486,686
Capacity (students)	-	-	-	-	-	-	-	-	2,818	2,818
Enrollment	-	-	-	-	-	-	-	-	1,449	1,449
Health Careers High School (1986)										
Square Feet	105,985	105,985	105,985	105,985	105,985	105,985	105,985	105,985	105,985	105,985
Capacity (students)	854	854	852	852	852	852	852	856	853	853
Enrollment	845	856	838	833	824	869	855	845	852	845
Holmes/Business Careers High School (1964)										
Square Feet	316,440	357,017	357,017	357,017	357,017	357,017	357,017	355,962	355,962	394,004
Capacity (students)	2,488	2,480	2,718	2,699	2,660	2,720	2,720	2,703	2,703	2,179
Enrollment	2,368	2,448	2,621	2,664	2,649	2,757	2,828	2,913	2,959	2,887

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

School Building Information
Last Ten Fiscal Years

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
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)	2,445	2,806	2,888	2,915	2,860	2,937	2,937	2,937	2,929	2,933
Enrollment	2,926	3,009	2,931	2,973	2,913	2,897	2,938	3,031	3,070	3,035
Marshall High School (1950)										
Square Feet	319,537	355,537	332,206	332,206	332,206	332,206	332,206	332,206	332,206	333,393
Capacity (students)	2,709	2,735	2,725	2,746	2,704	2,704	2,704	2,723	2,758	2,798
Enrollment	2,543	2,575	2,546	2,555	2,640	2,592	2,711	2,692	2,616	2,618
O'Connor High School (1998)										
Square Feet	349,644	349,644	349,644	382,300	382,300	382,300	382,300	391,698	391,698	391,698
Capacity (students)	2,395	2,353	2,344	2,368	2,792	2,792	2,792	2,762	2,782	2,782
Enrollment	2,790	2,789	2,945	3,102	3,010	3,031	3,095	3,158	3,298	3,337
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)	2,834	2,820	2,810	2,810	2,836	2,752	2,752	2,747	2,762	2,838
Enrollment	3,009	2,999	2,697	2,616	2,794	2,907	2,903	2,904	2,880	2,924
Taft/Comm Arts High School (1985)										
Square Feet	369,211	371,963	372,275	372,275	372,275	372,275	372,275	372,275	372,275	372,275
Capacity (students)	2,930	2,895	2,885	2,452	2,844	2,871	2,871	2,853	2,844	2,844
Enrollment	2,806	2,825	2,573	2,530	2,629	2,786	2,932	3,101	3,220	2,636
Warren/Construction Careers HS (2002)										
Square Feet	385,897	428,026	428,026	428,026	428,026	400,898	400,898	400,898	400,898	400,898
Capacity (students)	2,578	2,558	2,810	2,842	2,848	2,816	2,816	2,806	2,798	2,798
Enrollment	2,960	2,899	2,801	2,802	2,966	3,043	3,074	3,095	3,024	3,094
Other Facilities										
Block Aquatics Ctr @ Hardin (1976)										
Square Feet	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400
Central Office (1964)										
Square Feet	56,821	56,821	56,821	56,821	56,821	56,821	56,821	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
Grissom Annex (1999)										
Square Feet	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575	9,575
Grissom- Police (1990)										
Square Feet	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200
Human Resources (2001)										
Square Feet	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883	12,883
Maintenance (1983)										
Square Feet	35,934	35,934	35,934	35,934	35,934	35,934	35,934	35,934	35,934	35,934
Maintenance-North (2008)										
Square Feet	10,603	10,603	10,603	10,603	10,603	10,603	10,603	10,603	10,603	10,603
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
Northside Alternative MS-South (1996)										
Square Feet	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936
Northside Alternative HS (1982)										
Square Feet	10,050	10,050	10,050	10,050	10,050	10,050	10,050	12,587	12,587	12,587
N. Activities Center (1986)										
Square Feet	27,437	27,437	27,437	27,437	27,437	27,437	27,437	27,437	43,107	43,107
N. Children's Center										
Square Feet	19,216	19,216	19,216	19,216	19,216	19,216	19,216	19,216	19,216	19,216
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 INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

**School Building Information
Last Ten Fiscal Years**

(UNAUDITED)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Northside Sports Gym (2017)										
Square Feet	-	-	-	-	-	-	-	-	90,897	90,897
Northside Swim Center (2013)										
Square Feet	-	-	-	-	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
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
Teicher Student Services (2003)										
Square Feet	34,407	34,407	34,407	34,407	34,407	34,407	34,407	34,407	34,407	34,407
Northside Support Services Ctr. (2003)										
Square Feet	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Paul Taylor Field House @ Hardin (1972)										
Square Feet	28,626	28,626	28,626	28,626	28,626	28,626	28,626	28,626	28,626	28,626
AnneMarie Tennis/ Soccer Ctr. @ Hardin (2001)										
Square Feet	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841
Testing Warehouse @ Grissom (2003)										
Square Feet	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Transportation- North (2004)										
Square Feet	19,330	19,330	19,330	19,330	19,330	19,330	19,330	19,330	19,330	19,330
Transportation- South (1975)										
Square Feet	15,105	15,105	15,105	15,105	15,105	15,105	15,105	15,105	15,105	15,105
Transportation- Culebra (2002)										
Square Feet	8,500	8,500	8,500	14,922	14,922	14,922	14,922	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
Transportation- Rhodes (1991)										
Square Feet	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598	13,598
Stadium @ Farris (2003)										
Square Feet	22,654	22,654	22,654	22,654	22,654	22,654	22,654	22,654	22,654	22,654
Stadium @ Hardin (1968)										
Square Feet	26,255	26,255	26,255	26,255	26,255	26,255	26,255	26,255	26,255	26,255

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

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

(UNAUDITED)

Year Ended 08/31	Teachers	Professional Support	Campus Administration	Central Administration	Educational Aides	Auxiliary Staff	Total FTEs
2009	5,782.40	1,298.70	249.00	34.00	1,124.30	3,681.40	12,169.80
2010	5,921.70	1,389.90	258.00	38.00	1,089.30	3,893.80	12,590.70
2011	6,116.90	1,411.10	271.30	40.00	1,043.00	3,912.30	12,794.60
2012	5,880.70	1,257.50	271.00	36.00	1,082.70	3,410.30	11,938.20
2013	5,952.00	1,306.00	272.00	38.00	1,109.00	3,435.00	12,112.00
2014	6,462.00	1,398.00	282.00	34.00	1,085.00	3,574.00	12,835.00
2015	6,714.70	1,355.40	289.00	33.00	1,103.10	3,716.50	13,211.70
2016	6,813.80	1,413.50	290.00	35.00	1,110.80	3,738.60	13,401.70
2017	6,903.20	1,457.40	294.80	41.00	1,077.90	3,650.70	13,425.00
2018	6,937.60	1,514.80	296.00	44.00	1,078.40	3,951.00	13,821.80

(This page intentionally left blank)

**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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 10, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

The Board of Trustees of
Northside Independent School District

Purpose of this Report

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
January 10, 2019

**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, 2018. 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, 2018.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
January 10, 2019

Northside Independent School District
Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2018

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 – 10.553, 10.555 | |
| Name of Federal Program or Cluster – Child Nutrition Cluster | |
| 8. Dollar threshold used to distinguish between Type A and Type B federal programs | \$2,702,812 |
| 9. Auditee qualified as a low-risk auditee? | No |

Section 2. Financial Statement Findings

None reported

Section 3. Federal Award Findings and Questioned Costs

None reported

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

SCHEDULE OF PRIOR AUDIT FINDINGS

August 31, 2018

Finding # 2017-001

Planned corrective action complete as of January 10, 2018, which is the date of the August 31, 2017 Comprehensive Annual Financial Report.

Finding # 2017-002

Planned corrective action complete as of January 10, 2018, which is the date of the August 31, 2017 Comprehensive Annual Financial Report.

Finding # 2017-003

Planned corrective action complete as of January 10, 2018, which is the date of the August 31, 2017 Comprehensive Annual Financial Report.

Finding # 2017-004 and 2017-005

Planned corrective action implementation in agreement with stated goal of completion by August 31, 2019.

Finding # 2017-006

Planned corrective action completed this fiscal year.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended August 31, 2018

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal CFDA Number	(2A) Pass-Through Grantor's Number	Provided to Subrecipient	(3) Federal Expenditures
<u>United States Department of Education:</u>				
Direct Program:				
Impact Aid-P.L. 81-874	84.041	S041B-2017-5058	\$ -	\$ 354,247
Climate Transformation Program	84.184G	S184G140058	-	226,233
Total Direct Program			-	580,480
Passed Through State Department of Education:				
Special Education Cluster (IDEA):				
IDEA VI-B Formula	84.027A	176600010159156600	-	333,682
IDEA VI-B Formula	84.027A	186600010159156600	-	19,447,268
IDEA VI-B Formula	84.027A	196600010159156600	-	22,950
IDEA VI-B Discretionary (Deaf)	84.027A	176600110159156673	-	3,223
IDEA VI-B Discretionary (Deaf)	84.027A	186600110159156673	-	108,243
			-	19,915,366
IDEA-B Preschool Formula	84.173A	176610010159156610	-	121
IDEA-B Preschool Formula	84.173A	186610010159156610	-	263,565
			-	263,686
Total Special Education Cluster (IDEA)			-	20,179,052
Adult Education - Family Literacy Continuation	84.002A	220472703	-	14,663
Adult Education - Family Literacy Continuation	84.002A	220472803	-	604,500
Adult Education - Family Literacy Continuation	84.002A	220472903	-	68,259
Adult Education - Family Literacy Prof Dev	84.002A	220496703	-	7,011
Adult Education - Family Literacy Prof Dev	84.002A	220496803	-	7,617
Adult Education - Family Literacy Prof Dev	84.002A	220496903	-	877
Adult Education - English Literacy & Civics Ed Sec 231	84.002A	220402728	-	9,226
Adult Education - English Literacy & Civics Ed Sec 231	84.002A	220402828	-	53,931
			-	766,084
ESEA Title I, Part A	84.010A	17610101015915	-	196,380
ESSA Title I, Part A	84.010A	18610101015915	-	20,767,946
ESSA Title I, Part A	84.010A	19610101015915	-	238,677
TTL I 1003(A) School Improvement	84.010A	18610123015915	-	104,517
			-	21,307,520
Carl Perkins Basic Grant for Career & Technical Education	84.048A	18420006015915	-	796,200
Carl Perkins Basic Grant for Career & Technical Education	84.048A	19420006015915	-	34,945
Carl Perkins Reserve Grant	84.048A	184200547110013	-	15,076
			-	846,221
Stewart B. McKinney Homeless Assistance Act	84.196A	18-040	-	225,001
			-	225,001
ESSA Title II, Part A - Supporting Effective Instruction	84.367A	18694501015915	-	2,036,500
ESSA Title II, Part A - Supporting Effective Instruction	84.367A	19694501015915	-	50
ESSA Title II, Part A - Principal Preparation Grant	84.367A	186945677110014	-	35,451
			-	2,072,001

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -Continued
Year Ended August 31, 2018

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal CFDA Number	(2A) Pass-Through Grantor's Number	Provided to Subrecipient	(3) Federal Expenditures
Title III, English Language Acquisition- LEP	84.365A	17671001015915	-	163
Title III, English Language Acquisition- LEP	84.365A	18671001015915	-	840,896
Title III, English Language Acquisition-Immigrant	84.365A	17671003015915	-	2,594
Title III, English Language Acquisition-Immigrant	84.365A	18671003015915	-	316,832
			-	1,160,485
21ST Century Community Learning Centers - Cycle 9, Yr 1	84.287C	176950247110019	-	312
21ST Century Community Learning Centers - Cycle 9, Yr 2	84.287C	186950247110019	-	1,361,705
21ST Century Community Learning Centers - Cycle 9, Yr 3	84.287C	196950247110019	-	61,556
			-	1,423,573
Title IV, Part A - Student Support and Academic Enrichment	84.424A	18680101015915	-	403,179
Title IV, Part A - Student Support and Academic Enrichment	84.424A	19680101015915	-	35,793
			-	438,972
Summer School LEP	84.369A	69551402	-	37,989
Texas Hurricane Emergency Impact Aid for Displaced Students	84.938C	S938C180013	-	909,221
Total Passed Through State Department of Education			-	29,187,067
Total United States Department of Education			-	49,946,599
<u>United States Department of Defense:</u>				
Direct Program:				
ROTC	12.000		-	990,372
Teacher Placement Program	12.000		-	12,250
			-	1,002,622
Military Grant	12.556	HE1254-16-1-0055	-	146,908
Military Grant	12.557	HE1254-14-1-0032	-	48,859
Total United States Department of Defense			-	1,198,389
<u>United States Department of Homeland Security:</u>				
Direct Program:				
Citizenship and Integration Direct Services Program	97.010	2015-CS-010-000031	-	6,555
Catholic Charities, Archdiocese of San Antonio, Inc.			16,841	16,841
Total United States Department of Homeland Security			16,841	23,396
<u>United States Department of Health and Human Services</u>				
Temporary Assistance for Needy Families (TANF) Cluster				
Adult Education -TANF State Programs	93.558	223475703	-	9,199
Adult Education -TANF State Programs	93.558	223475803	-	47,599
Total Temporary Assistance for Needy Families (TANF) State Programs Cluster			-	56,798

(Continued on next page.)

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
SAN ANTONIO, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -Continued
Year Ended August 31, 2018

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal CFDA Number	(2A) Pass-Through Grantor's Number	Provided to Subrecipient	(3) Federal Expenditures
Medicaid Cluster				
Medicaid Administrative Claiming Program	93.778	529-07-0157-00203	-	429,338
Total Medicaid Cluster			-	429,338
Total Department of Health & Human Services			-	486,136
<u>United States Department of Agriculture</u>				
Direct Program:				
Natural Resources Conservation Services	10.902	NR187442XXXC001	-	70
Child Nutrition Cluster				
School Breakfast Program	10.553	71401701	-	7,587,176
National School Lunch Program	10.555	71301701	-	26,337,366
USDA Donated Commodities	10.555		-	4,514,617
Total Child Nutrition Cluster			-	38,439,159
Total United States Department of Agriculture			-	38,439,229
Total Expenditures of Federal Awards			\$ 16,841	\$ 90,093,749

The accompanying notes are an integral part of this statement.

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

August 31, 2018

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, 2018. 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.

There may be situations where federal expenditures presented in the schedule of expenditures of federal awards also include expenditures subject to pre-Uniform Guidance requirements. The US Department of Education (USDE) has clarified under 34 CFR 76.10, carryover funds are subject to the regulations in effect during the carryover period which is the last 12 months of the 27-month of availability. Therefore, all funds that became carryover on October 1, 2015, must follow the new EDGAR regulations regardless of the original start date of the Notice of Grant Award.

Federal regulations applicable to state administered grants are subject to the requirements of Part 76 of the Uniform Guidance. As of October 1, 2015, these multi-year grants are to be governed by the new Uniform Guidance rather than the OMB Circulars that were in effect when each grant was initially awarded.

Such expenditures are recognized in the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. NOTE 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

NORTHSIDE INDEPENDENT SCHOOL DISTRICT
San Antonio, Texas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

August 31, 2018

4. BASIS OF FUNDING (continued)

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.