

# Northside ISD

## 2021-22 Financial Integrity Rating System of Texas Financial Management Report

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Based on Fiscal Year 2020-21

October 25, 2022



# Financial Integrity Rating System of Texas (FIRST)

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

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

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

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

## Indicators and Scores

There are twenty indicators in the 2021-22 School FIRST based on the school year of 2020-21. There have been certain changes to the number of indicators as well as changes to the type of criteria used. In both years presented, Indicator 5 has not been used or scored. In 2021-22, indicators 10 and 15 were not scored but also not reduced from the overall score.

The 2021-22 report assigns a combination of Yes or No responses, as well as a label of “Ceiling Passed”, in addition to numerical ratings. “Ceiling Passed” responses equate to a Yes rating. Based on these ratings and scores, a summation of the values the district earned, a rating is determined. The table below shows each indicator and how NISD performed under the 2021-22 School FIRST, with the following table representing the previous year’s performance.

Indicator	Description	2021-22 Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes
2	Was there an unmodified opinion in the AFR on the financial statement as a whole?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Ceiling Passed
5	This indicator is not being scored.	Not Scored
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	10
9	Did the schools district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?	10
10	This indicator is not being scored.	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	6
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	10
15	This indicator is not being scored.	5
16	Did the comparison of public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local state, or federal funds?	10
19	Did the school district post the required financial information on its website in accordance with Government Cod, Local Government Code, Texas Education Code, Texas Administrative Code, and other statues, laws and rules that were in effect at the school district's fiscal year end?	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed
<b>Total Score</b>		<b>96</b>

Indicator	Description	2020-21 Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes
2	Was there an unmodified opinion in the AFR on the financial statement as a whole?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	Yes, Ceiling Passed
5	This indicator is not being scored.	Not Scored
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures?	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	10
9	Did the schools district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)?	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	10
11	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency?	6
12	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10
14	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)?	10
15	Was the school district's ADA within the allotted range of the district's biennial pupil projections(s) submitted to TEA?	5
16	Did the comparison of public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local state, or federal funds?	10
19	Did the school district post the required financial information on its website in accordance with Government Cod, Local Government Code, Texas Education Code, Texas Administrative Code, and other statues, laws and rules that were in effect at the school district's fiscal year end?	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed
<b>Total Score</b>		<b>96</b>

TEA will assign a rating based on the Determination of Rating below.

### DETERMINATION OF RATING

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

### CEILING INDICATORS

Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.		
<b>Determination of rating based on meeting ceiling criteria.</b>	<b>Maximum Points</b>	<b>Maximum Rating</b>
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

Based on NISD's score of 96 and positive responses, NISD earned a rating of A, or Superior Achievement, for the 2021-22 School FIRST. The same rating was received last year.

### Note on Indicator 11

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

## **Required Supplemental Information**



# **Northside Independent School District Financial Management and Accountability Report August 31, 2021**

## **Reimbursements Received by the Superintendent and Board Members for Fiscal Year ended August 31, 2021**

For the Fiscal Year Ended August 31, 2021	Superintendent Dr. Brian T. Woods
Meals	\$10
Lodging	1,015
Transportation	1,303
Motor Fuel	
Other (Registrations)	949
Total	\$3,277

For the Fiscal Year Ended August 31, 2021	Trustee Corinne Saldana	Trustee M'Lissa M. Chumbley	Trustee Dr. Carol Harle	Trustee Joseph H. Medina	Trustee Gerald B. Lopez	Trustee Robert Blount, Jr.	Trustee Karen Freeman
Meals							
Lodging							
Transportation	35				26		78
Motor Fuel							
Other (Registrations)	920	325	920	760	2,115	810	65
Total	\$ 955	\$ 325	\$ 920	\$ 760	\$2,141	\$ 810	\$ 143

## **Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year ended August 31, 2021**

For the Twelve-Month Period Ended August 31, 2021	
Name(s) of Entity(ies)	
N/A	\$ 0
Total	\$ 0





**Northside Independent School District  
Financial Management and Accountability  
Report August 31, 2021**

**Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year ended August 31, 2021**

For the Fiscal Year Ended August 31, 2021	Superintendent Dr. Brian T. Woods
Total	\$0

For the Fiscal Year Ended August 31, 2021	Trustee Corinne Saldana	Trustee M'Lissa M. Chumbley	Trustee Dr. Carol Harle	Trustee Joseph H. Medina	Trustee Gerald B. Lopez	Trustee Robert Blount, Jr.	Trustee Karen Freeman
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

**Business Transactions Between School District and Board Members for Fiscal Year ended August 31, 2021**

For the Fiscal Year Ended August 31, 2021	Superintendent Dr. Brian T. Woods
Total	\$0

For the Fiscal Year Ended August 31, 2021	Trustee Corinne Saldana	Trustee M'Lissa M. Chumbley	Trustee Dr. Carol Harle	Trustee Joseph H. Medina	Trustee Gerald B. Lopez	Trustee Robert Blount, Jr.	Trustee Karen Freeman
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

**FIRST Report Summary**

<b>Officials</b>	<b>Meals</b>	<b>Lodging</b>	<b>Transportation</b>	<b>Registration</b>	<b>Total Expenses</b>
WOODS, BRIAN	10.00	1,015.06	1,303.37	949.08	3,277.51
CHUMBLEY, M'LISSA	-	-	-	325.00	325.00
HARLE, CAROL DR	-	-	-	920.00	920.00
MEDINA, JOSEPH	-	-	-	760.00	760.00
LOPEZ, GERALD B	-	-	25.80	2,115.00	2,140.80
BLOUNT JR., ROBERT	-	-	-	810.00	810.00
FREEMAN, KAREN	-	-	78.30	65.00	143.30
SALDANA, CORINNE	-	-	35.00	920.00	955.00
<b>Grand Total</b>	<b>10.00</b>	<b>1,015.06</b>	<b>1,442.47</b>	<b>6,864.08</b>	<b>9,331.61</b>

## District Status Detail



Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL

<b>Name:</b> <b>NORTHSIDE ISD(015915)</b>	<b>Publication Level 1:</b> 8/2/2022 2:05:39 PM
<b>Status:</b> <b>Passed</b>	<b>Publication Level 2:</b> 8/4/2022 12:15:48 PM
<b>Rating:</b> A = Superior Achievement	<b>Last Updated:</b> 8/4/2022 12:15:48 PM
<b>District Score:</b> 96	<b>Passing Score:</b> 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/12/2022 8:27:02 AM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	5/16/2022 9:36:49 AM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	5/16/2022 9:36:49 AM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	5/16/2022 9:36:49 AM	Yes  Ceiling Passed
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/17/2022 9:36:02 AM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	5/16/2022 9:36:50 AM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	5/16/2022 9:36:51 AM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	5/16/2022 9:36:51 AM	10
10	This indicator is not being scored.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	5/16/2022 9:36:53 AM	6
12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	5/16/2022 9:36:54	10

		AM	
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	6/9/2022 10:46:12 AM	10
14	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</u>	5/16/2022 9:36:55 AM	10
15	This indicator is not being scored.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 9:36:56 AM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	5/16/2022 9:36:56 AM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	5/16/2022 9:36:56 AM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	5/16/2022 9:36:57 AM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 9:36:57 AM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			96 Score

## **Details for Each Indicator**



Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?
Status	Passed
Last Updated:	7/12/2022 8:27:02 AM

### FORMULA

Field	Value
Date Received	2022/01/26
$\leq$ Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2022/02/27

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the audit report was on time or filed within 30 days of the deadline.
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2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	NORTHSIDE ISD (015915)
Indicator:	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)
Status	Passed
Last Updated:	5/16/2022 9:36:49 AM

FORMULA

Field	Value
Unmodified Opinion	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received an unmodified opinion in the AFR.
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Financial Integrity Rating System of Texas

2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)
Status	Passed
Last Updated:	5/16/2022 9:36:49 AM

FORMULA

Field	Value
Not Default Disclosures	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if there were no disclosures in the annual financial report and/or other sources of information concerning default on debt agreements.
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## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</b>
Status	Passed
Ceiling	Passed
Last Updated:	5/16/2022 9:36:49 AM

### FORMULA

Field	Value
Timely Payments to Government Agencies	<input type="text" value="true"/>

### CEILING FORMULA

Field	Value
Warrant Hold Issued	<input type="text" value="false"/>

### RESULT DETERMINATION REFERENCE

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

### CEILING DETERMINATION

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



## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	5/17/2022 9:36:02 AM

## FORMULA

Field	Value	
(		
(		
(		
2018-2019 Assigned and Unassigned Fund Balances	264,059,182	?
- 2017-2018 Assigned and Unassigned Fund Balances	255,006,681	?
)		
/ 2017-2018 Assigned and Unassigned Fund Balances	255,006,681	?
)		
+		
(		
(		
2019-2020 Assigned and Unassigned Fund Balances	248,176,067	?
- 2018-2019 Assigned and Unassigned Fund Balances	264,059,182	?
)		
/ 2018-2019 Assigned and Unassigned Fund Balances	264,059,182	?
)		
+		
(		
(		
2020-2021 Assigned and Unassigned Fund Balances	242,173,927	?
- 2019-2020 Assigned and Unassigned Fund Balances	248,176,067	?
)		
/ 2019-2020 Assigned and Unassigned Fund Balances	248,176,067	?
)		
/ 3		
>= Threshold for Three-Year Percent Change in Fund Balances	-0.25	?
Or		
2020-2021 Assigned and Unassigned Fund Balances	242,173,927	?
>		
(		
(		
2020-2021 Total Expenditures	927,269,838	?
- 2020-2021 Capital Outlay	1,830,032	?
)		
/ 365		
* 75		
)		
Mathematical Breakdown: $-0.0163 \geq -0.25$ Or $242,173,927 > 190,158,864.2466$		

## RESULT DETERMINATION REFERENCE

## CEILING DETERMINATION

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



Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	5/16/2022 9:36:50 AM

### FORMULA

Field	Value
(	
(	
Cash and Equivalents	453,144,882
+	
Current Investments	19,999,992
)	
/	
(	
Total Expenditures	927,269,838
-	
Facilities Acquisition and Construction	1,830,032
)	
)	
*	
365	
Mathematical Breakdown: 186.6117	

### RESULT DETERMINATION REFERENCE

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

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2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	5/16/2022 9:36:51 AM

FORMULA

Field	Value	
Current Assets	773,283,673	?
/ Current Liabilities	195,321,441	?
Mathematical Breakdown: 3.959		

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=3.00	<3.00 >=2.50	<2.50 >=2.00	<2.00 >=1.50	<1.50 >=1.00	<1.00



Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	5/16/2022 9:36:51 AM

### FORMULA

Field	Value	
(		
Total Revenue	927,329,841	?
/		
(		
Total Expenditures	927,269,838	?
-		
Facilities Acquisition and Construction	1,830,032	?
)		
-		
1		
)		
>=		
0		
Or		
(		
(		
Cash and Equivalents	453,144,882	?
+		
Current Investments	19,999,992	?
)		
/		
(		
Total Expenditures	927,269,838	?
-		
Facilities Acquisition and Construction	1,830,032	?
)		
)		
*		
365		
>=		
Acceptable Days Cash on Hand	60	?
Mathematical Breakdown: 0.002 >= 0 Or 186.6117 >= 60		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
>=0%	<0%

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## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.
Result/Points	6
Last Updated:	5/16/2022 9:36:53 AM

### FORMULA

Field	Value	
(		
Long Term Liabilities	2,334,825,185	?
/		
Total Assets	3,220,986,531	?
<= 1		
)		
Or		
(		
(		
2021 Total Students	102,644	?
-		
2017 Total Students	105,492	?
)		
/		
2017 Total Students	105,492	?
>= Threshold for Five-Year Percent Increase in Students	0.07	?
)		
Mathematical Breakdown: 0.7249 <= 1 Or -0.027 >= 0.07		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
<=0.60	>0.60 <=0.70	>0.70 <=0.80	>0.80 <=0.90	>0.90 <=1.00	>1.00

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## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	5/16/2022 9:36:54 AM

### FORMULA

Field	Value	
(		
Total Local and Intermediate Sources	204,021,536	?
/ Total Revenue	206,867,550	?
)		
* Long Term Liabilities	2,334,825,185	?
* 100		
/ Assessed Property Value	61,416,939,877	?
Mathematical Breakdown: 3.7493		

### RESULT DETERMINATION REFERENCE

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

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## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.
Result/Points	10
Last Updated:	6/9/2022 10:46:12 AM

### FORMULA

Field	Value	
District Administrative Cost Ratio	0.0549	?
And		
ADA	97,552.996	?
Or		
Sparse	FALSE	?

### RESULT DETERMINATION REFERENCE

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

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# Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	<b>NORTHSIDE ISD (015915)</b>
Indicator:	<b>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? If the student enrollment did not decrease, the school district will automatically pass this indicator.</b>
Result/Points	10
Last Updated:	5/16/2022 9:36:55 AM

### FORMULA

Field	Value	
(		
2020-2021 Total Enrollment	103,151	?
/		
2020-2021 Number of FTE Staff	13,307.7918	?
)		
/		
(		
2018-2019 Total Enrollment	106,501	?
/		
2018-2019 Number of FTE Staff	13,497.8307	?
)		
- 1		
> Threshold for Three-Year Percent Change in Ratio	-0.15	?
Or		
2020-2021 Total Enrollment	103,151	?
-		
2018-2019 Total Enrollment	106,501	?
> 0		
Mathematical Breakdown: $-0.0176 > -0.15$ Or $-3,350 > 0$		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	5/16/2022 9:36:56 AM

FORMULA

Field	Value	
Sum of Differences	1,638	?
/ Denominator	927,268,204	?
< Acceptable Level of Variance	.03	?
Mathematical Breakdown: $0 < 0.03$		

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

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

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2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)
Ceiling	Passed
Last Updated:	5/16/2022 9:36:56 AM

FORMULA

Field	Value
Not Weak Internal Controls	false

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

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



2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)
Result/Points	10
Last Updated:	5/16/2022 9:36:56 AM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No



Financial Integrity Rating System of Texas

## 2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?
Result/Points	5
Last Updated:	5/16/2022 9:36:57 AM

### FORMULA

Field	Value
Required Financial Postings	<input type="text" value="true"/> ?

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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2021-2022 RATINGS BASED ON 2020-2021 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)
Ceiling	Passed
Last Updated:	5/16/2022 9:36:57 AM

FORMULA

Field	Value
Board Property Value Discussion	true

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

This indicator will be considered PASSED for the Ceiling if the school board discussed property values at a meeting within 120 days before the district adopted its budget.

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