

Northside ISD

2022-23 Financial Integrity Rating System of Texas Financial Management Report

Based on Fiscal Year 2021-22

October 24, 2023



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.¹

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

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

¹ <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 2022-23 School FIRST report based on the school year of 2021-22. 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 2022-23, indicators 10 and 15 were not scored but also not reduced from the overall score.

The 2022-23 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 2022-23 School FIRST, with the following table representing the previous year’s performance.

Indicator	Description	2022-23 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?	8
12	What is the correlation between future debt requirements and the district's assessed property value?	10
13	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10
14	This indicator is not being scored.	10
15	This indicator is not being scored.	5
16	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	Ceiling Passed
17	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern?	Ceiling Passed
18	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local state, or federal funds?	10
19	Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code, and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5
20	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed
Total Score		98

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 Code, Local Government Code, Texas Education Code, Texas Administrative Code, and other statutes, laws and rules that were in effect at the school district's fiscal year end?	5
20	Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?	Ceiling Passed
Total Score		96

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 ceiling indicators 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.		
Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

Based on NISD's score of 98 and positive responses, NISD earned a rating of A, or Superior Achievement, for the 2022-23 School FIRST.

Note on Indicator 11

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

Required Supplemental Information



**Northside Independent School District
Financial Management and
Accountability Report August 31, 2022**

Reimbursements Received by the Superintendent and Board Members for Fiscal Year ended August 31, 2022

For the Fiscal Year Ended August 31, 2022	Superintendent Dr. Brian T. Woods
Meals	\$147
Lodging	2,061
Transportation	3,429
Motor Fuel	0
Other (Registrations)	2,101
Total	\$7,738

For the Fiscal Year Ended August 31, 2022	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	\$ 122	\$ 79	\$ 0	\$ 73	\$ 122	\$ 0	\$ 0
Lodging	970	717	252	1,235	970	621	704
Transportation	477	421	0	756	314	371	385
Motor Fuel	0	0	0	0	0	0	0
Other (Registrations)	1,153	885	885	1,480	425	425	0
Total	\$ 2,722	\$ 2,102	\$ 1,137	\$ 3,544	\$ 1,831	\$ 1,417	\$ 1,089

Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year ended August 31, 2022

For the Twelve-Month Period Ended August 31, 2022	
Name(s) of Entity(ies)	
N/A	\$ 0
Total	\$ 0



**Northside Independent School District
Financial Management and Accountability
Report August 31, 2022**

Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year ended August 31, 2022

For the Fiscal Year Ended August 31, 2022	Superintendent Dr. Brian T. Woods
Total	\$0

For the Fiscal Year Ended August 31, 2022	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, 2022

For the Fiscal Year Ended August 31, 2022	Superintendent Dr. Brian T. Woods
Total	\$0

For the Fiscal Year Ended August 31, 2022	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

Officials	Meals	Lodging	Transportation	Registration	Total Expenses
WOODS, BRIAN	147.00	2,061.10	3,428.33	2,101.19	7,737.62
SALDANA, CORINNE	122.00	969.48	477.26	1,153.31	2,722.05
CHUMBLEY, M'LISSA	79.00	717.06	421.22	885.00	2,102.28
HARLE, CAROL DR		252.42		885.00	1,137.42
MEDINA, JOSEPH	73.00	1,235.25	755.63	1,480.00	3,543.88
LOPEZ, GERALD B	122.00	970.26	313.60	425.00	1,830.86
BLOUNT JR., ROBERT		620.84	371.30	425.00	1,417.14
FREEMAN, KAREN		703.66	385.04		1,088.70
Grand Total	543.00	7,530.07	6,152.38	7,354.50	21,579.95

District Status Detail



Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: NORTHSIDE ISD(015915)	Publication Level 1: 8/4/2023 12:02:16 PM
Status: Passed	Publication Level 2: 8/7/2023 3:01:39 PM
Rating: A = Superior Achievement	Last Updated: 8/7/2023 3:01:39 PM
District Score: 98	Passing Score: 70

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	7/13/2023 6:18:37 PM	Yes
2	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	7/13/2023 6:18:37 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	7/13/2023 6:18:37 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>	7/13/2023 6:18:37 PM	Yes Ceiling Passed
5	This indicator is not being evaluated.		
			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>	7/13/2023 6:18:37 PM	Ceiling Passed
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:37 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:37 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:37 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	7/13/2023 6:18:37 PM	8
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:18:37 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	7/13/2023 6:18:37 PM	10
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		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>	7/13/2023 6:18:37 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	7/13/2023 6:18:37 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	7/13/2023 6:18:37 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	7/13/2023 6:18:37 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	7/13/2023 6:18:37 PM	Ceiling Passed
			98 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			98 Score

Details for Each Indicator

DISTRICT NUMBER

district #

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Date Received	2023/01/30
\leq Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2023/02/27

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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FIRST 5.14.3.3

DISTRICT NUMBER

district #

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Unmodified Opinion	true

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Not Default Disclosures	false

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	NORTHSIDE ISD (015915)
Indicator:	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.)
Status	Passed
Ceiling	Passed
Last Updated:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Timely Payments to Government Agencies	true

CEILING FORMULA

Field	Value
Warrant Hold Issued	false

RESULT DETERMINATION REFERENCE

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

CEILING DETERMINATION

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

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

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

(2021-2022 Total Expenditures	931,683,172
-	2021-2022 Capital Outlay	2,417,011
)		
/	365	
*	75	
)		

Mathematical Breakdown: -0.0329 >= -0.25 Or 238,720,315 > 190,945,101.5753

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

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

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
(
(
Cash and Equivalents	452,095,728
+ Current Investments	40,000,000
)	
/	
(
Total Expenditures	931,683,172
- Facilities Acquisition and Construction	2,417,011
)	
)	
*	365
Mathematical Breakdown: 193.2869	

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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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Current Assets	923,699,648
/ Current Liabilities	237,643,650
Mathematical Breakdown: 3.8869	

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

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
(
Total Revenue	952,894,072
/	
(
Total Expenditures	931,683,172
-	
Facilities Acquisition and Construction	2,417,011
)	
-	1
)	
>=	0
Or	
(
(
Cash and Equivalents	452,095,728
+	
Current Investments	40,000,000
)	
/	
(
Total Expenditures	931,683,172
-	
Facilities Acquisition and Construction	2,417,011
)	
)	
*	365
>=	Acceptable Days Cash on Hand
	60

Mathematical Breakdown: 0.0254 >= 0 Or 193.2869 >= 60

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

10

0

>=0%

<0%

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	NORTHSIDE ISD (015915)
Indicator:	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)
Result/Points	8
Last Updated:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
(
Long Term Liabilities	2,380,908,374
/	
Total Assets	3,429,226,472
<= 1	
)	
Or	
(
(
2022 Total Students	101,584
- 2018 Total Students	106,086
)	
/	
2018 Total Students	106,086
>= Threshold for Five-Year Percent Increase in Students	0.07
)	
Or	
(
Change in Students	-4,502
>= Threshold for five year numerical Increase in Students	1,000
)	

Mathematical Breakdown: 0.6943 <= 1 Or -0.0424 >= 0.07 Or -4,502 >= 1,000

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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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	NORTHSIDE ISD (015915)
Indicator:	What is the correlation between future debt requirements and the district's assessed property value?
Result/Points	10
Last Updated:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
(
Total Local and Intermediate Sources	217,572,261
/ Total Revenue	220,349,113
)	
* Long Term Liabilities	2,380,908,374
* 100	
/ Assessed Property Value	65,122,604,892
Mathematical Breakdown: 3.61	

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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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
District Administrative Cost Ratio	0.0544
And	
ADA	91,654.516
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

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Sum of Differences	15,480
/ Denominator	931,674,538
< 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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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)
Ceiling	Passed
Last Updated:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Not Material Weakness or Going Concern	false

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

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

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2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 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:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Required Financial Postings	true

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
Yes	No

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Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON 2021-2022 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	NORTHSIDE ISD (015915)
Indicator:	Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?
Ceiling	Passed
Last Updated:	7/13/2023 6:18:37 PM

FORMULA

Field	Value
Impact to Funding Discussion	true

RESULT DETERMINATION REFERENCE

CEILING DETERMINATION

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

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End of Financial Management Report