

# 2021 F.I.R.S.T. REPORT



**GREENVILLE** ISD  
LESSONS FOR WHEREVER LIFE LEADS

## **Greenville Independent School District**

A Financial Management Report  
For the Year Ended June 30, 2020

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**Greenville Independent School District**  
**2021 Fiscal Management Report**  
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The Honorable Board of Trustees and  
Taxpayers of Greenville ISD:

The 2021 Schools FIRST Rating is being presented for your information. FIRST stands for “Financial Integrity Rating System of Texas.” It is the annual rating performed by the Texas Education Agency to test the financial performance of school districts as required by Title 19, Texas Administrative Code, Section 109.

The District is required to hold a public meeting to distribute a financial management report that explains the district’s performance under each of the 20 indicators and the resultant district’s rating. The 2021 rating was based upon analysis of staff and student data reported for the 2019-2020 school year, and budgetary and actual financial data for the fiscal year ended June 30,2020.

Greenville ISD received an “**Superior**” rating for 2021, reaching a score of 98 out of 100 possible points. A district is assigned one of four ratings: A=Superior, B=Above Standard, C=Meets Standard or F=Substandard Achievement.

We feel that reaching the goal of superior is remarkable due to the complexity of accounting associated with the Texas’ school finance system. The Schools FIRST accountability rating makes sure that Texas school districts are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently. The information provided by the Schools FIRST system will guide us in our continued efforts to make the most of each taxpayer dollar.

Most Respectfully Submitted,

Sherry Dodson

Assistant Superintendent of Finance/Business

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# **Greenville Independent School District**

## **Schools FIRST Rating**

### **Notice of public Meeting**

#### **NOTICE OF PUBLICMEETING TO DISCUSS 2021 SCHOOLFIRST RATING**

The Greenville Independent School District will hold a public meeting at 5:30 pm, December 14, 2021, at the Wesley Martin Administration Building, 4004 Moulton St. Greenville, Texas 75401. **The purpose of this meeting is to discuss the school district's performance under the School FIRST (Financial Integrity Rating System of Texas).** A financial management report will be distributed and public participation in the discussion is invited.

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# 2019-2020

## District

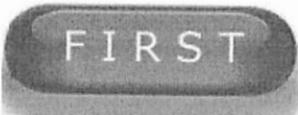
## Data



**GREENVILLE ISD**

LESSONS FOR WHEREVER LIFE LEADS

RATING YEAR  DISTRICT NUMBER



Financial Integrity Rating System of Texas

**2020-2021 RATINGS BASED ON SCHOOL YEAR 2019-2020 DATA - DISTRICT STATUS DETAIL**

Name: GREENVILLE ISD(116905)	Publication Level 1: 8/4/2021 2:00:38 PM
Status: Passed	Publication Level 2: 8/6/2021 11:10:55 AM
Rating: A = Superior Achievement	Last Updated: 8/6/2021 11:10:55 AM
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>	6/8/2021 3:44:33 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>	6/8/2021 3:44:34 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>	6/8/2021 3:44:34 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>	7/1/2021 9:06:58 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>	6/28/2021 11:10:16 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>	6/8/2021 3:44:34 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>	6/8/2021 3:44:34 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>	6/8/2021 3:44:34 PM	10
10	<u>Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to</u>	7/2/2021	10

	<u>actual revenues for the last 3 fiscal years?</u>	1:33:22 PM	
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>	6/8/2021 3:44:36 PM	8
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>	6/8/2021 3:44:37 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>	6/8/2021 3:44:37 PM	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>	6/8/2021 3:44:37 PM	10
15	<u>Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.</u>	6/8/2021 3:44:37 PM	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>	6/8/2021 3:44:38 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? (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>	6/8/2021 3:44:38 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>	6/8/2021 3:44:38 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>	6/8/2021 3:44:38 PM	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>	6/8/2021 3:44:38 PM	Ceiling Passed
			98 Weighted Sum
			1 Multiplier Sum
			(100 Ceiling)
			98 Score

**DETERMINATION OF RATING**

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

<b>C = Meets Standard Achievement</b>	70-79
<b>F = Substandard Achievement</b>	<70

**No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.**

The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.

**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
<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

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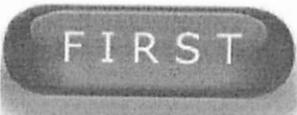
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FIRST 5.11.6.0

# **2019-2020 Schools FIRST Indicators**

## **Indicator Tests 1 to 20**

DISTRICT NUMBER



Financial Integrity Rating System of Texas

**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 1**

Name:	GREENVILLE ISD (116905)
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:	6/8/2021 3:44:33 PM

**FORMULA**

Field	Value
Date Received	2020/11/19
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2020/12/28

**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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### 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	GREENVILLE ISD (116905)
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:	6/8/2021 3:44:34 PM

### FORMULA

Field	Value
Unmodified Opinion	<input type="text" value="true"/>

### RESULT DETERMINATION REFERENCE

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

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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 3**

Name:	GREENVILLE ISD (116905)
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:	6/8/2021 3:44:34 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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### 2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	GREENVILLE ISD (116905)
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:	7/1/2021 9:06:58 AM

#### 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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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 6**

Name:	GREENVILLE ISD (116905)
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:	6/28/2021 11:10:16 AM

**FORMULA**

Field	Value
(	
(	
(	
2017-2018 Assigned and Unassigned Fund Balances	9,118,365
- 2016-2017 Assigned and Unassigned Fund Balances	7,468,651
)	
/ 2016-2017 Assigned and Unassigned Fund Balances	7,468,651
)	
+	
(	
(	
2018-2019 Assigned and Unassigned Fund Balances	17,381,982
- 2017-2018 Assigned and Unassigned Fund Balances	9,118,365
)	
/ 2017-2018 Assigned and Unassigned Fund Balances	9,118,365
)	
+	
(	
(	
2019-2020 Assigned and Unassigned Fund Balances	17,825,330
- 2018-2019 Assigned and Unassigned Fund Balances	17,381,982
)	
/ 2018-2019 Assigned and Unassigned Fund Balances	17,381,982
)	
)	
/ 3	
< Threshold for Three-Year Percent Change in Fund Balances	0.25
Or	
2019-2020 Assigned and Unassigned Fund Balances	17,825,330
>	
(	
(	
2019-2020 Total Expenditures	46,394,351
- 2019-2020 Capital Outlay	0
)	
/ 365	
* 75	
)	
<b>Mathematical Breakdown: 0.3842 &lt; 0.25 Or 17,825,330 &gt; 9,533,085.8219</b>	

## 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.

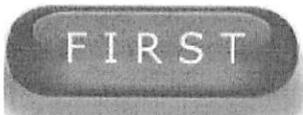
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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 7**

Name:	GREENVILLE ISD (116905)
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:	6/8/2021 3:44:34 PM

**FORMULA**

Field	Value
(	
(	
Cash and Equivalents	17,676,040
+ Current Investments	0
)	
/	
(	
Total Expenditures	46,394,351
- Facilities Acquisition and Construction	0
)	
)	
* 365	
<b>Mathematical Breakdown: 139.0634</b>	

**RESULT DETERMINATION REFERENCE**

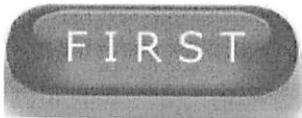
DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<75 >=60	<60 >=45	<45 >=30	<30

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**Financial Integrity Rating System of Texas**

**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 8**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.
<b>Result/Points</b>	10
<b>Last Updated:</b>	6/8/2021 3:44:34 PM

**FORMULA**

Field	Value
Current Assets	38,685,086
/ Current Liabilities	8,815,528
<b>Mathematical Breakdown: 4.3883</b>	

**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>					
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**

**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 9**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.
<b>Result/Points</b>	10
<b>Last Updated:</b>	6/8/2021 3:44:34 PM

**FORMULA**

Field	Value
( Total Revenue	<input type="text" value="50,342,660"/>
/ ( Total Expenditures	<input type="text" value="46,394,351"/>
- Facilities Acquisition and Construction	<input type="text" value="0"/>
)	
- 1	
)	
>= 0	
Or	
(	
( Cash and Equivalents	<input type="text" value="17,676,040"/>
+ Current Investments	<input type="text" value="0"/>
)	
/ ( Total Expenditures	<input type="text" value="46,394,351"/>
- Facilities Acquisition and Construction	<input type="text" value="0"/>
)	
)	
* 365	
>= Acceptable Days Cash on Hand	<input type="text" value="60"/>

**Mathematical Breakdown: 0.0851 >= 0 Or 139.0634 >= 60**

**RESULT DETERMINATION REFERENCE**

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

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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 10**

Name:	GREENVILLE ISD (116905)
Indicator:	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?
Result/Points	10
Last Updated:	7/2/2021 1:33:22 PM

**FORMULA**

Field	Value
(	
(	
(	
2017-2018 Actual Revenues	45,277,773
-	
2017-2018 Budgeted Revenues	42,311,279
)	
/	
2017-2018 Budgeted Revenues	42,311,279
)	
+	
(	
(	
2018-2019 Actual Revenues	46,690,257
-	
2018-2019 Budgeted Revenues	44,062,963
)	
/	
2018-2019 Budgeted Revenues	44,062,963
)	
+	
(	
(	
2019-2020 Actual Revenues	49,530,227
-	
2019-2020 Budgeted Revenues	49,882,163
)	
/	
2019-2020 Budgeted Revenues	49,882,163
)	
)	
/	
3	
<	
Acceptable Level of Variance	0.1

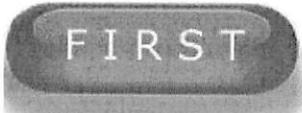
**Mathematical Breakdown: 0.0409 < 0.1**

**RESULT DETERMINATION REFERENCE**

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

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**Financial Integrity Rating System of Texas**

**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 11**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.
<b>Result/Points</b>	8
<b>Last Updated:</b>	6/8/2021 3:44:36 PM

**FORMULA**

Field	Value
(	
Long Term Liabilities	81,418,564
/	
Total Assets	128,737,694
<= 1	
)	
Or	
(	
(	
2020 Total Students	5,359
- 2016 Total Students	5,208
)	
/	
2016 Total Students	5,208
>= Threshold for Five-Year Percent Increase in Students	0.07
)	
<b>Mathematical Breakdown: 0.6324 &lt;= 1 Or 0.029 &gt;= 0.07</b>	

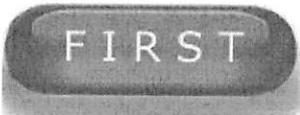
**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>					
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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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 12**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.
<b>Result/Points</b>	10
<b>Last Updated:</b>	6/8/2021 3:44:37 PM

**FORMULA**

Field	Value
( Total Local and Intermediate Sources	<input type="text" value="5,851,743"/>
/ Total Revenue	<input type="text" value="5,967,811"/>
)	
* Long Term Liabilities	<input type="text" value="81,418,564"/>
* 100	
/ Assessed Property Value	<input type="text" value="2,439,685,499"/>
<b>Mathematical Breakdown: 3.2724</b>	

**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>					
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**

**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 13**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.
<b>Result/Points</b>	10
<b>Last Updated:</b>	6/8/2021 3:44:37 PM

**FORMULA**

<b>Field</b>	<b>Value</b>
District Administrative Cost Ratio	<input type="text" value="0.1008"/>
And	
ADA	<input type="text" value="4,653.114"/>
Or	
Sparse	<input type="text" value="FALSE"/>

**RESULT DETERMINATION REFERENCE**

<b>DETERMINATION OF POINTS</b>						
<b>ADA Size</b>	<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>0</b>
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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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 14**

Name:	GREENVILLE ISD (116905)
Indicator:	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.
Result/Points	10
Last Updated:	6/8/2021 3:44:37 PM

**FORMULA**

Field	Value
(	
2019-2020 Total Enrollment	<input type="text" value="5,364"/>
/	
2019-2020 Number of FTE Staff	<input type="text" value="751.229"/>
)	
/	
(	
2017-2018 Total Enrollment	<input type="text" value="5,477"/>
/	
2017-2018 Number of FTE Staff	<input type="text" value="807.6539"/>
)	
- 1	
> Threshold for Three-Year Percent Change in Ratio	<input type="text" value="-0.15"/>
Or	
2019-2020 Total Enrollment	<input type="text" value="5,364"/>
- 2017-2018 Total Enrollment	<input type="text" value="5,477"/>
> 0	
<b>Mathematical Breakdown: <math>0.0529 &gt; -0.15</math> Or <math>-113 &gt; 0</math></b>	

**RESULT DETERMINATION REFERENCE**

DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
Yes	No

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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 15**

Name:	GREENVILLE ISD (116905)
Indicator:	Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.
Result/Points	5
Last Updated:	6/8/2021 3:44:37 PM

**FORMULA**

Field	Value
( Actual ADA	<input type="text" value="4,848.883"/>
- Projected ADA	<input type="text" value="5,080"/>
) / Projected ADA	<input type="text" value="5,080"/>
Mathematical Breakdown: -0.0455	

**RESULT DETERMINATION REFERENCE**

DETERMINATION OF POINTS		
ADA Size	5	0
10,000 and Above	<= 0.07	> 0.07
5,000 to 9,999	<= 0.10	> 0.10
1,000 to 4,999	<= 0.20	> 0.20
500 to 999	<= 0.25	> 0.25
Less than 500	<= 0.30	> 0.30
Sparse	<= 0.35	> 0.35

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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 16**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.)
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	6/8/2021 3:44:38 PM

**FORMULA**

Field	Value
Sum of Differences	43
/ Denominator	46,394,340
< Acceptable Level of Variance	.03

**Mathematical Breakdown:**  $0 < 0.03$

**RESULT DETERMINATION REFERENCE**

<p><b>CEILING DETERMINATION</b></p> <p>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.</p>
--

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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 17**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.)
<b>Ceiling</b>	Passed
<b>Last Updated:</b>	6/8/2021 3:44:38 PM

**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.

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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 18**

Name:	GREENVILLE ISD (116905)
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:	6/8/2021 3:44:38 PM

**FORMULA**

Field	Value
Not Material Non-Compliance	<input type="text" value="false"/>

**RESULT DETERMINATION REFERENCE**

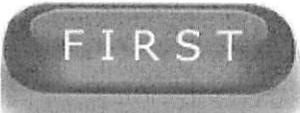
DETERMINATION OF POINTS	
10	0
Yes	No

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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 19**

Name:	GREENVILLE ISD (116905)
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:	6/8/2021 3:44:38 PM

**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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**2020-2021 RATINGS BASED ON 2019-2020 SCHOOL YEAR DATA INDICATOR TEST 20**

Name:	GREENVILLE ISD (116905)
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:	6/8/2021 3:44:38 PM

**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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2019-2020

STATE-WIDE



DATA

RATING YEAR DISTRICT NUMBER 

Financial Integrity Rating System of Texas

## OVERALL STATISTICS 2019-2020 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,009	98.92 %	5,074,866	98.69 %
Failed	11	1.08 %	67,277	1.31 %
<b>Total</b>	<b>1,020</b>	<b>100.00 %</b>	<b>5,142,143</b>	<b>100.00 %</b>

## 2019-2020 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	856	83.92 %	4,352,051	84.63 %
B = Above Standard Achievement	111	10.88 %	420,754	8.18 %
C = Meets Standard Achievement	42	4.12 %	302,061	5.87 %
F = Substandard Achievement	11	1.08 %	67,277	1.31 %
<b>Total</b>	<b>1,020</b>	<b>100.00 %</b>	<b>5,142,143</b>	<b>100.00 %</b>

## 2019-2020 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1016	99.61 %	5087767	98.94 %
	No	4	0.39 %	54376	1.06 %
2	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %
3	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %
6	Yes	1020	100.00 %	5142143	100.00 %
	No	0	0.00 %	0	0.00 %
7	10	926	90.78 %	4749051	92.36 %
	8	31	3.04 %	122227	2.38 %
	6	29	2.84 %	132282	2.57 %

Overall Statistics

	4	15	1.47 %	54772	1.07 %
	2	12	1.18 %	68329	1.33 %
	0	7	0.69 %	15482	0.30 %
8	10	820	80.39 %	3364259	65.43 %
	8	101	9.90 %	950423	18.48 %
	6	54	5.29 %	462170	8.99 %
	4	28	2.75 %	257781	5.01 %
	2	15	1.47 %	105239	2.05 %
	0	2	0.20 %	2271	0.04 %
9	10	1008	98.82 %	5109086	99.36 %
	0	12	1.18 %	33057	0.64 %
10	10	890	87.25 %	4977672	96.80 %
	5	1	0.10 %	23665	0.46 %
	0	129	12.65 %	140806	2.74 %
11	10	847	83.04 %	3187441	61.99 %
	8	93	9.12 %	850025	16.53 %
	6	52	5.10 %	740053	14.39 %
	4	19	1.86 %	298377	5.80 %
	2	7	0.69 %	53377	1.04 %
	0	2	0.20 %	12870	0.25 %
12	10	723	70.88 %	2874283	55.90 %
	8	236	23.14 %	1928707	37.51 %
	6	47	4.61 %	288565	5.61 %
	4	7	0.69 %	38353	0.75 %
	2	5	0.49 %	11275	0.22 %
	0	2	0.20 %	960	0.02 %
13	10	823	80.69 %	4362376	84.84 %
	8	127	12.45 %	634745	12.34 %
	6	50	4.90 %	128122	2.49 %
	4	8	0.78 %	13208	0.26 %
	2	6	0.59 %	3280	0.06 %
	0	6	0.59 %	412	0.01 %

Overall Statistics

14	10	976	95.69 %	5132034	99.80 %
	0	44	4.31 %	10109	0.20 %
15	5	1018	99.80 %	5130608	99.78 %
	0	2	0.20 %	11535	0.22 %
16	Yes	1012	99.22 %	5135673	99.87 %
	No	8	0.78 %	6470	0.13 %
17	Yes	992	97.25 %	4850112	94.32 %
	No	28	2.75 %	292031	5.68 %
18	10	991	97.16 %	5065381	98.51 %
	0	29	2.84 %	76762	1.49 %
19	5	1015	99.51 %	5141237	99.98 %
	0	5	0.49 %	906	0.02 %
20	Yes	1019	99.90 %	5142004	100.00 %
	No	1	0.10 %	139	0.00 %

2019-2020 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1016	4	x	x	x	x	x	x	x	1020
2	1020	x	x	x	x	x	x	x	x	1020
3	1020	x	x	x	x	x	x	x	x	1020
4	1020	x	x	x	x	x	x	x	x	1020
6	1020	x	x	x	x	x	x	x	x	1020
7	x	x	926	31	29	x	15	12	7	1020
8	x	x	820	101	54	x	28	15	2	1020
9	x	x	1008	x	x	x	x	x	12	1020
10	x	x	890	x	x	1	x	x	129	1020
11	x	x	847	93	52	x	19	7	2	1020
12	x	x	723	236	47	x	7	5	2	1020
13	x	x	823	127	50	x	8	6	6	1020
14	x	x	976	x	x	x	x	x	44	1020
15	x	x	x	x	x	1018	x	x	2	1020
16	1012	8	x	x	x	x	x	x	x	1020
17	992	28	x	x	x	x	x	x	x	1020

Overall Statistics

18	x	x	991	x	x	x	x	x	29	1020
19	x	x	x	x	x	1015	x	x	5	1020
20	1019	1	x	x	x	x	x	x	x	1020

Last Updated: Friday, November 5, 2021 8:58:47 AM

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# **Required Supplemental Disclosures**

## **Superintendent's Contract**

Reporting requirements for the financial management report for schools FIRST public hearing are found in Title 19 Texas Administrative code chapter 109, Budgeting, Accounting, and auditing, subchapter AA, commissioner's Rules concerning Financial Accountability Rating System. The rule describes requirements for the five (5) disclosures explained below that are to be presented as appendices in the Schools FIRST financial management report.

### **1. Superintendent's Employee Contract**

The school district is to provide a copy of the superintendent's employment contract is effective on the date of the schools FIRST hearing in the calendar year 2021. In lieu of the publication in the Schools FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's internet site. If published on the internet, the contract is to remain accessible for twelve months.

<https://www.greenvilleisd.com/cms/lib/TX01001755/Centricity/Domain/78/Supt.%20Liggins%20Contract%2010.20.2020.pdf>

**Required Supplemental Disclosures**  
**Reimbursements to Board Members and Superintendent**

## 2. Reimbursements Received by the Superintendent and Board Members

For the Twelve-Month Period  
Ended June 30, 2020

<u>Description of Reimbursements</u>	Superintendent- DR.Liggins	Board Member- Haynes	Board Member- Stafford	Board Member- Woodruff	Board Member- Livingston	Board Member- Kruse	Board Member- Butcher	Board Member- Kelso
Meals	354.95	\$	\$	\$	\$	\$	\$	\$
Lodging	5527.95	223.85	653.52	618.81	412.54	743.31	618.81	
Transportation	3715.26			158.1	114.84	106.16		
Motor Fuel								
Other	11948.95	645	645	645	855	475	425	585
<b>Total</b>	<b>\$21,547.11</b>	<b>\$868.85</b>	<b>\$1,298.52</b>	<b>\$1,421.91</b>	<b>\$1,382.38</b>	<b>\$1,324.47</b>	<b>\$1,043.81</b>	<b>\$585.00</b>

All "reimbursements" expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. Items to be reported per category include:

Meals – Meals consumed out of town, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals).

Lodging - Hotel charges.

Transportation - Airfare, car rental (can include fuel on rental, taxis, mileage reimbursements, leased cars, parking and tolls).

Motor fuel – Gasoline.

Other: - Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

**3. Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services**

For the Twelve-Month Period  
Ended June 30, 2020

<u>Name(s) of Entity(ies)</u>	Amount Received \$
-------------------------------	-----------------------

Total	<u>\$0.00</u>
-------	---------------

Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.

**4. Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)  
 (gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)**

For the Twelve-Month Period  
 Ended June 30, 2020

	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Total	\$	\$	\$	\$	\$	\$	\$	\$

**Note** – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

**5. Business Transactions Between School District and Board Members**

For the Twelve-Month Period  
Ended June 30, 2020

	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Amounts	\$	\$	\$	\$	\$	\$	\$

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

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End of Financial Management Report

Questions regarding this report can be directed to

Sherry Dodson, Assistant Superintendent of  
Finance/Business, at (903) 408-4416