

2020 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, 2019

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Greenville Independent School District

2020 Fiscal Management Report

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The Honorable Board of Trustees and
Taxpayers of Greenville ISD:

The 2020 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 15 indicators and the resultant district’s rating. The 2020 rating was based upon analysis of staff and student data reported for the 2018-2019 school year, and budgetary and actual financial data for the fiscal year ended June 30,2019.

Greenville ISD received an **“Superior”** rating for 2020, reaching a score of 100 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
Chief Financial Officer

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Greenville Independent School District

Schools FIRST Rating

Notice of public Meeting

Published November 3, 2020 Greenville Herald Banner

NOTICE OF PUBLIC MEETING TO DISCUSS 2020 SCHOOL FIRST RATING

The Greenville Independent School District will hold a public meeting at 5:30 pm, November 17, 2020, 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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2018-2019

District

Data



GREENVILLE ISD

LESSONS FOR WHEREVER LIFE LEADS

RATING YEAR 2019-2020

DISTRICT NUMBER district #

Select An Option

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

Name: GREENVILLE ISD(116905)		Publication Level 1: 8/6/2020 9:26:37 AM	
Status: Passed		Publication Level 2: 8/6/2020 11:17:34 AM	
Rating: A = Superior		Last Updated: 8/6/2020 11:17:34 AM	
District Score: 100		Passing Score: 60	
#	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>	3/30/2020 1:38:34 PM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	<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>	3/30/2020 1:38:35 PM	Yes
2.B	<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.)</u>	3/30/2020 1:38:35 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>	3/30/2020 1:38:35 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?</u>	3/30/2020 1:38:35 PM	Yes
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<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.)</u>	3/30/2020 1:38:36 PM	10
7	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>	3/30/2020 1:38:36 PM	10
8	<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 passes this indicator. See ranges below.</u>	3/30/2020 1:38:37 PM	10
			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?</u>	3/30/2020 1:38:37 PM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	3/30/2020 1:38:39 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/30/2020 1:38:40 PM	10
12	<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>	3/30/2020 1:38:40 PM	10
13	<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?</u>	7/10/2020 3:32:33 PM	10
14	<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>	3/30/2020 1:38:44 PM	10
15	<u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u>	3/30/2020 1:38:45 PM	10
			100 Weighted Sum
			1 Multiplier Sum
			100 Score

DETERMINATION OF RATING

A.	Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? 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. (Indicators 6-15)
A = Superior	90-100
B = Above Standard	80-89
C = Meets Standard	60-79
F = Substandard Achievement	<60
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.	

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FIRST 5.9.1.0

2018-2019 Schools FIRST Indicators

Indicator Tests 1 to 15

DISTRICT NUMBER

district #

Select An Option

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 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:	3/30/2020 1:38:34 PM

FORMULA

Field	Value
Date Received	2019/11/20
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2019/12/28

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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DISTRICT NUMBER

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 2.A

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:	3/30/2020 1:38:35 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

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 2.B

Name:	GREENVILLE ISD (116905)
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.)
Status	Passed
Last Updated:	3/30/2020 1:38:35 PM

FORMULA

Field	Value
Not Weak Internal Controls	false

RESULT DETERMINATION REFERENCE

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

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DISTRICT NUMBER

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 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:	3/30/2020 1:38:35 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

2019-2020 RATINGS BASED ON 2018-2019 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?
Status	Passed
Last Updated:	3/30/2020 1:38:35 PM

FORMULA

Field	Value
Timely Payments to Government Agencies	true

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 6

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.)
Result/Points	10
Last Updated:	3/30/2020 1:38:36 PM

FORMULA

Field	Value
(
(
Cash and Equivalents	15,898,177
+	
Current Investments	0
)	
/	
(
Total Expenditures	37,468,227
-	
Facilities Acquisition and Construction	0
)	
)	
*	
365	
Mathematical Breakdown: 154.8735	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=90	<90 >=75	<74 >=60	<60 >=45	<45 >=30	<30

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	GREENVILLE ISD (116905)
Indicator:	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)
Result/Points	10
Last Updated:	3/30/2020 1:38:36 PM

FORMULA

Field	Value
Current Assets	32,717,444
/ Current Liabilities	8,394,709
Mathematical Breakdown: 3.8974	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
≥ 3.00	$< 3.00 \geq 2.50$	$< 2.50 \geq 2.00$	$< 2.00 \geq 1.50$	$< 1.50 \geq 1.00$	< 1.00

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	GREENVILLE ISD (116905)
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 passes this indicator. See ranges below.
Result/Points	10
Last Updated:	3/30/2020 1:38:37 PM

FORMULA

Field	Value
(
Long Term Liabilities	83,682,860
/	
Total Assets	125,950,268
<= 1	
)	
Or	
(
(
2019 Total Students	5,481
-	
2015 Total Students	4,727
)	
/	
2015 Total Students	4,727
>=	
Threshold for Five-Year Percent Increase in Students	0.07
)	
Mathematical Breakdown: 0.6644 <= 1 Or 0.1595 >= 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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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	GREENVILLE ISD (116905)
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?
Result/Points	10
Last Updated:	3/30/2020 1:38:37 PM

FORMULA

Field	Value
(
Total Revenue	45,729,672
/	
(
Total Expenditures	37,468,227
-	
Facilities Acquisition and Construction	0
)	
-	1
)	
>=	0
Or	
(
(
Cash and Equivalents	15,898,177
+	
Current Investments	0
)	
/	
(
Total Expenditures	37,468,227
-	
Facilities Acquisition and Construction	0
)	
*	365
>=	Acceptable Days Cash on Hand
	60
Mathematical Breakdown: 0.2205 >= 0 Or 154.8735 >= 60	

RESULT DETERMINATION REFERENCE

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

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	GREENVILLE ISD (116905)
Indicator:	Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)
Result/Points	10
Last Updated:	3/30/2020 1:38:39 PM

FORMULA

Field	Value
(
Total Revenues (in the General Fund and Debt Service Fund)	51,322,430
- Total Expenditures (in the General Fund and Debt Service Fund)	42,783,065
+ Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	5,462,959
+ Fund Code 599 (Ending Debt Service fund balance)	3,359,307
+ Function Code 81	0
)	
/ Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	5,462,959
Mathematical Breakdown:	3.1781

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
≥ 1.20	$< 1.20 \geq 1.15$	$< 1.15 \geq 1.10$	$< 1.10 \geq 1.05$	$< 1.05 \geq 1.00$	< 1.00

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	GREENVILLE ISD (116905)
Indicator:	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
Result/Points	10
Last Updated:	3/30/2020 1:38:40 PM

FORMULA

Field	Value
District Administrative Cost Ratio	0.1081
And	
ADA	4,931.216
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

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 12

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:	3/30/2020 1:38:40 PM

FORMULA

Field	Value
(2018-2019 Total Enrollment	5,492
/ 2018-2019 Number of FTE Staff	722.6374
)	
(2016-2017 Total Enrollment	5,360
/ 2016-2017 Number of FTE Staff	764.1838
)	
- 1	
> Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2018-2019 Total Enrollment	5,492
- 2016-2017 Total Enrollment	5,360
> 0	
Mathematical Breakdown: $0.0835 > -0.15$ Or $132 > 0$	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	GREENVILLE ISD (116905)
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?
Result/Points	10 (Forced: Change fiscal year-end date)
Last Updated:	7/10/2020 3:32:33 PM

FORMULA

Field	Value
Sum of Differences	6,197,979
/ Denominator	43,666,206
< Acceptable Level of Variance	.03
Mathematical Breakdown: $0.1419 < 0.03$	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
< 3%	>= 3%

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DISTRICT NUMBER

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Financial Integrity Rating System of Texas

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 14

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:	3/30/2020 1:38:44 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

2019-2020 RATINGS BASED ON 2018-2019 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	GREENVILLE ISD (116905)
Indicator:	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?
Result/Points	10
Last Updated:	3/30/2020 1:38:45 PM

FORMULA

Field	Value
No Adjusted Repayment Schedule	true

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

2018-2019

STATE-WIDE



DATA

RATING YEAR **2019-2020**DISTRICT NUMBER **district #**

Select An Option

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Financial Integrity Rating System of Texas

OVERALL STATISTICS 2018-2019 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.02 %	5,042,761	98.99 %
Failed	10	0.98 %	51,408	1.01 %
Total	1,020	100.00 %	5,094,169	100.00 %

2018-2019 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior	897	87.94 %	4,809,329	94.41 %
B = Above Standard	81	7.94 %	180,967	3.55 %
C = Meets Standard	32	3.14 %	52,465	1.03 %
F = Substandard Achievement	10	0.98 %	51,408	1.01 %
Total	1,020	100.00 %	5,094,169	100.00 %

2018-2019 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1019	99.90 %	5093791	99.99 %
	No	1	0.10 %	378	0.01 %
2.A	Yes	1018	99.80 %	5093147	99.98 %
	No	2	0.20 %	1022	0.02 %
2.B	Yes	974	95.49 %	4776730	93.77 %
	No	46	4.51 %	317439	6.23 %
3	Yes	1017	99.71 %	5090946	99.94 %
	No	3	0.29 %	3223	0.06 %
4	Yes	1014	99.41 %	5048187	99.10 %
	No	6	0.59 %	45982	0.90 %
6	10	896	87.84 %	4629662	90.88 %
	8	40	3.92 %	155168	3.05 %
	6	27	2.65 %	117987	2.32 %

	4	24	2.35 %	131722	2.59 %
	2	17	1.67 %	37743	0.74 %
	0	16	1.57 %	21887	0.43 %
7	10	834	81.76 %	3783798	74.28 %
	8	93	9.12 %	687119	13.49 %
	6	54	5.29 %	479989	9.42 %
	4	17	1.67 %	99650	1.96 %
	2	14	1.37 %	34548	0.68 %
	0	8	0.78 %	9065	0.18 %
8	10	832	81.57 %	3214684	63.11 %
	8	95	9.31 %	816911	16.04 %
	6	63	6.18 %	719329	14.12 %
	4	22	2.16 %	305865	6.00 %
	2	5	0.49 %	24348	0.48 %
	0	3	0.29 %	13032	0.26 %
9	10	997	97.75 %	5047714	99.09 %
	0	23	2.25 %	46455	0.91 %
10	10	923	90.49 %	4894467	96.08 %
	8	6	0.59 %	10957	0.22 %
	6	5	0.49 %	22545	0.44 %
	4	15	1.47 %	45621	0.90 %
	2	7	0.69 %	39537	0.78 %
	0	64	6.27 %	81042	1.59 %
11	10	774	75.88 %	4380103	85.98 %
	8	154	15.10 %	530846	10.42 %
	6	62	6.08 %	165916	3.26 %
	4	19	1.86 %	14147	0.28 %
	2	2	0.20 %	890	0.02 %
	0	9	0.88 %	2267	0.04 %
12	10	997	97.75 %	5081262	99.75 %
	0	23	2.25 %	12907	0.25 %
13	10	1009	98.92 %	5084703	99.81 %

	0	11	1.08 %	9466	0.19 %
14	10	982	96.27 %	5053130	99.19 %
	0	38	3.73 %	41039	0.81 %
15	10	1020	100.00 %	5094169	100.00 %

2018-2019 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	4	2	0	Total
1	1019	1	x	x	x	x	x	x	1020
2.A	1018	2	x	x	x	x	x	x	1020
2.B	974	46	x	x	x	x	x	x	1020
3	1017	3	x	x	x	x	x	x	1020
4	1014	6	x	x	x	x	x	x	1020
6	x	x	896	40	27	24	17	16	1020
7	x	x	834	93	54	17	14	8	1020
8	x	x	832	95	63	22	5	3	1020
9	x	x	997	x	x	x	x	23	1020
10	x	x	923	6	5	15	7	64	1020
11	x	x	774	154	62	19	2	9	1020
12	x	x	997	x	x	x	x	23	1020
13	x	x	1009	x	x	x	x	11	1020
14	x	x	982	x	x	x	x	38	1020
15	x	x	1020	x	x	x	x	x	1020

Last Updated: Wednesday, November 4, 2020 11:49:42 AM

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THE TEXAS EDUCATION AGENCY
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FIRST 5.9.1.0

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 2020. 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 remind 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, 2019

Description of Liggins	Superintendent- Dr. Demetrus	Board Member- Haynes	Board Member Kelso	Board Member Butcher	Board Member Stafford	Board Member Woodruff	Board Member Brown	Board Member Livingston	Board Member Kruse
Meals	\$ 873.01	\$ 268.88	\$	\$ 370.97	\$ 98.16	\$ 638.36		\$ 19.46	\$ 191.40
Lodging	\$ 4,251.51	\$ 846.93	\$ 764.00	\$ 846.93	\$ 846.93	\$ 282.31	\$ 564.62	\$ 282.31	
Transportation	\$ 1,436.61								
Motor Fuel	\$ 80.02								
Other	\$ 5,516.47	\$ 393.75	\$ 1,435.80	\$ 393.75	\$ 948.75	\$ 1,501.96		\$ 1,326.33	
Total	\$12,157.62	\$1,509.56	\$2,199.80	\$1,611.65	\$1,893.84	\$2,422.63	\$564.62	\$1,628.10	\$191.40

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, 2019

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

Total	<u>\$0.00</u>
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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, 2019

	Superinten	Board	Board	Board	Board	Board	Board	Board
	dent-Dr.	Member-	Member	Member	Member	Member	Member	Member
	Demetrus	Haynes	Kelso	Butcher	Stafford	Woodruff	Brown	Livingston
	Liggins							
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.

Board

Member

Kruse

\$

5. Business Transactions Between School District and Board Members

For the Twelve-Month Period
Ended June 30, 2019

	Board Member- Haynes	Board Member Kelso	Board Member Butcher	Board Member Stafford	Board Member Woodruff	Board Member Brown	Board Member Livingston	Board Member Kruse
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, CFO, at (903) 408-4416