

# 2017 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 August 31, 2016

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# **Greenville Independent School District**

## **2017 Fiscal Management Report**

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**GREENVILLE** ISD  
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The Honorable Board of Trustees and  
Taxpayers of Greenville ISD:

The 2017 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 2017 rating was based upon analysis of staff and student data reported for the 2015-2016 school year, and budgetary and actual financial data for the fiscal year ended August 31, 2016.

Greenville ISD received a **“Superior”** rating for 2017, 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 significant 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,

Deidra Reeves, CPA  
Chief Financial Officer

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**Greenville Independent School District  
Schools FIRST Rating  
Notice of Public Meeting**

**Published November 24, 2017 and December 1, 2017 in the Greenville Herald  
Banner**

**NOTICE OF PUBLIC MEETING TO DISCUSS  
2017 SCHOOL FIRST RATING**

The Greenville Independent School District will hold a public meeting at 6:30 pm, December 19, 2017, at the Wesley Martin Operations Center, 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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# 2015-2016 DISTRICT DATA



**GREENVILLE** ISD  
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User: Deidra Reeves

User Role: District

RATING YEAR



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## 2016-2017 RATINGS BASED ON SCHOOL YEAR 2015-2016 DATA - DISTRICT STATUS DETAIL

Name: <b>GREENVILLE ISD(116905)</b>		Publication Level 1: 8/8/2017 2:29:29 PM	
Status: <b>Passed</b>		Publication Level 2: 8/8/2017 2:29:29 PM	
Rating: A = Superior		Last Updated: 8/8/2017 2:29:29 PM	
District Score: 98		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>	3/28/2017 11:49:27 AM	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>	3/28/2017 11:49:27 AM	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>	3/28/2017 11:49:27 AM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	3/28/2017 11:49:28 AM	Yes
4			Yes

	<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>	3/28/2017 11:49:28 AM	
5	<u>Was the total unrestricted net position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Position greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</u>	3/28/2017 11:49:28 AM	Yes
			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>	3/28/2017 11:49:29 AM	8
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>	3/28/2017 11:49:29 AM	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 change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.) (See ranges below.)</u>	3/28/2017 11:49:29 AM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>	3/28/2017 11:49:30 AM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	5/18/2017 12:27:50 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/28/2017 11:49:31 AM	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>	6/21/2017 8:22:31 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>	3/28/2017 11:49:32 AM	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>	3/28/2017 11:49:32 AM	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>	3/28/2017 11:49:33 AM	10

		98 Weighted Sum
		1 Multiplier Sum
		98 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the district answer ' <b>No</b> ' to Indicators 1, 3, 4, 5, or 2.A? 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. (Indicators 6-15)	
	<b>A = Superior</b>	90-100
	<b>B = Above Standard</b>	80-89
	<b>C = Meets Standard</b>	60-79
	<b>F = Substandard Achievement</b>	<60
<p><b>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.</b></p>		

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FIRST 4.5.9.0

## **2015-2016 Schools FIRST Indicators**

### **Indicator Tests 1 to 15**

User: Deidra Reeves  
User Role: District

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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:27 AM

### FORMULA

Field	Value
Date Received	<input type="text" value="2017/01/20"/> ?
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	<input type="text" value="2017/02/28"/> ?

### 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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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:27 AM

### 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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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:27 AM

### FORMULA

Field	Value	
Not Weak Internal Controls	<input type="text" value="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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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:28 AM

### FORMULA

Field	Value
Not Default Disclosures	false 

### RESULT DETERMINATION REFERENCE

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

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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:28 AM

### FORMULA

Field	Value
Timely Payments to Government Agencies	<input type="text" value="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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## 2016-2017 RATINGS BASED ON 2015-2016 SCHOOL YEAR DATA

### INDICATOR TEST 5

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>Was the total unrestricted net position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Position greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</b>
<b>Status</b>	Passed
<b>Last Updated:</b>	3/28/2017 11:49:28 AM

### FORMULA

Field	Value	
(		
(		
2015-2016 Total Membership	5,208	
- 2011-2012 Total Membership	4,733	
)		
/ 2011-2012 Total Membership	4,733	
>= Threshold for Five-Year Percent Change in Students	0.1	
)		
Or		
(		
(		
Total Unrestricted Net Position Balance	7,512,190	
+ Accretion of Interest for Capital Appreciation Bonds	0	
+ Net Pension Liability	10,222,517	
)		
> 0		
)		
<b>Mathematical Breakdown: 0.1004 &gt;= 0.1 Or 17,734,707 &gt; 0</b>		

### RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if EITHER of the following CONDITIONS is TRUE:

1. The District's Five-Year Percent Change in Students was 10% or MORE.

---- OR ----

2. The sum of Total Unrestricted Net Asset Balance in the governmental activities column in the Statement of Net Assets, Accretion of Interest for Capital Appreciation Bonds, and Net Pension Liability, as applicable, was GREATER THAN ZERO.

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User Role: District



Financial Integrity Rating System of Texas

## 2016-2017 RATINGS BASED ON 2015-2016 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	8
Last Updated:	3/28/2017 11:49:29 AM

### FORMULA

Field	Value
(	
(	
Cash and Equivalents	8,867,814
+ Current Investments	0
)	
/	
(	
Total Expenditures	41,653,922
- Facilities Acquisition and Construction	731,987
)	
)	
* 365	
Mathematical Breakdown: 79.0958	

### 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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User Role: District



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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:29 AM

### FORMULA

Field	Value	
Current Assets	32,419,513	
/ Current Liabilities	8,781,826	
Mathematical Breakdown: 3.6917		

### 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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<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<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 change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.) (See ranges below.)</b>
<b>Result/Points</b>	10
<b>Last Updated:</b>	3/28/2017 11:49:29 AM

Field	Value
(	
(	
Long Term Liabilities	89,230,695
- Net Pension Liability	10,222,517
)	
/ Total Assets	123,271,459
<= 1	
)	
Or	
(	
(	
2016 Total Students	5,208
- 2012 Total Students	4,733
)	
/ 2012 Total Students	4,733
>= Threshold for Five-Year Percent Change in Students	0.1
)	

**Mathematical Breakdown: 0.6409 <= 1 Or 0.1004 >= 0.1**

[illegible]

<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>0</b>
<b>&lt;=0.60</b>	<b>&gt;0.60 &lt;=0.70</b>	<b>&gt;0.70 &lt;=0.80</b>	<b>&gt;0.80 &lt;=0.90</b>	<b>&gt;0.90 &lt;=1.00</b>	<b>&gt;1.00</b>

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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:30 AM

### FORMULA

Field	Value	
(		
Total Revenue	41,457,246	
/		
(		
Total Expenditures	41,653,922	
- Facilities Acquisition and Construction	731,987	
)		
- 1		
)		
>= 0		
Or		
(		
(		
Cash and Equivalents	8,867,814	
+ Current Investments	0	
)		
/		
(		
Total Expenditures	41,653,922	
- Facilities Acquisition and Construction	731,987	
)		
)		
* 365		
>= Acceptable Days Cash on Hand	60	
Mathematical Breakdown: 0.0131 >= 0 Or 79.0958 >= 60		

**RESULT DETERMINATION REFERENCE****DETERMINATION OF POINTS**

<b>10</b>	<b>0</b>
<b>&gt;=0%</b>	<b>&lt;0%</b>

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## 2016-2017 RATINGS BASED ON 2015-2016 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:	5/18/2017 12:27:50 PM

### FORMULA

Field	Value
(	
Total Revenues (in the General Fund and Debt Service Fund)	47,057,534
- Total Expenditures (in the General Fund and Debt Service Fund)	47,027,135
+Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	5,819,496
+Fund Code 599 (Ending Debt Service fund balance)	2,416,451
+Function Code 81	731,987
)	
/ Debt Service function codes 71, 72, and 73 (in the General Fund and Debt Service Fund)	5,819,496
Mathematical Breakdown: 1.5462	

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS					
10	8	6	4	2	0
>=1.20	<1.20 >=1.15	<1.15 >=1.10	<1.10 >=1.05	<1.05 >=1.00	<1.00

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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:31 AM

### FORMULA

Field	Value	
District Administrative Cost Ratio	0.1022	
And		
ADA	4,389.96	
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					> 0.2311

		> 0.1311 <= 0.1561	> 0.1561 <= 0.1811	> 0.1811 <= 0.2061	> 0.2061 <= 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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User Role: District

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## 2016-2017 RATINGS BASED ON 2015-2016 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:	6/21/2017 8:22:31 PM

### FORMULA

Field	Value	
(		
2015-2016 Total Enrollment	5,220	?
/ 2015-2016 Number of FTE Staff	737.1614	?
)		
/		
(		
2013-2014 Total Enrollment	4,804	?
/ 2013-2014 Number of FTE Staff	343.1031	?
)		
- 1		
> Threshold for Three-Year Percent Change in Ratio	-0.15	?
Or		
2015-2016 Total Enrollment	5,220	?
- 2013-2014 Total Enrollment	4,804	?
> 0		
Mathematical Breakdown: $-0.4943 > -0.15$ Or $416 > 0$		

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

User: Deidra Reeves  
User Role: District

<input type="text"/>	▼	Help	Home	Log Out
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Financial Integrity Rating System of Texas

## 2016-2017 RATINGS BASED ON 2015-2016 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
Last Updated:	3/28/2017 11:49:32 AM

### FORMULA

Field	Value	
Sum of Differences	58,755	?
/ Denominator	41,600,545	?
< Acceptable Level of Variance	.03	?
Mathematical Breakdown: $0.0014 < 0.03$		

### RESULT DETERMINATION REFERENCE

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

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FIRST 4.5.9.0

User: Deidra Reeves

User Role: District



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**2016-2017 RATINGS BASED ON 2015-2016 SCHOOL YEAR DATA  
INDICATOR TEST 14**

<b>Name:</b>	<b>GREENVILLE ISD (116905)</b>
<b>Indicator:</b>	<b>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.)</b>
<b>Result/Points</b>	10
<b>Last Updated:</b>	3/28/2017 11:49:32 AM

**FORMULA**

Field	Value
Not Material Non-Compliance	false 

**RESULT DETERMINATION REFERENCE**

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

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User: Deidra Reeves  
User Role: District

<input type="text"/>	▼	Help	Home	Log Out
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## 2016-2017 RATINGS BASED ON 2015-2016 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:	3/28/2017 11:49:33 AM

### FORMULA

Field	Value
No Adjusted Repayment Schedule	<input type="text" value="true"/> ?

### RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
10	0
Yes	No

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# **2015-2016 STATE-WIDE**



# **DATA**

User: Deidra Reeves  
User Role: District

RATING YEAR



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## OVERALL STATISTICS 2015-2016 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,017	99.51 %	5,022,222	99.88 %
Failed	5	0.49 %	6,205	0.12 %
<b>Total</b>	<b>1,022</b>	<b>100.00 %</b>	<b>5,028,427</b>	<b>100.00 %</b>

## 2015-2016 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior	867	84.83 %	4,639,966	92.27 %
B = Above Standard	115	11.25 %	288,079	5.73 %
C = Meets Standard	35	3.42 %	94,177	1.87 %
F = Substandard Achievement	5	0.49 %	6,205	0.12 %
<b>Total</b>	<b>1,022</b>	<b>100.00 %</b>	<b>5,028,427</b>	<b>100.00 %</b>

## 2015-2016 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1022	100.00 %	5028427	100.00 %
	No	0	0.00 %	0	0.00 %
2.A	Yes	1021	99.90 %	5026985	99.97 %
	No	1	0.10 %	1442	0.03 %
2.B	Yes	992	97.06 %	4926793	97.98 %
	No	30	2.94 %	101634	2.02 %

3	Yes	1022	100.00 %	5028427	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1021	99.90 %	5027891	99.99 %
	No	1	0.10 %	536	0.01 %
5	Yes	1021	99.90 %	5026365	99.96 %
	No	1	0.10 %	2062	0.04 %
6	10	826	80.82 %	3868080	76.92 %
	8	67	6.56 %	514904	10.24 %
	6	52	5.09 %	274170	5.45 %
	4	38	3.72 %	193666	3.85 %
	2	24	2.35 %	140061	2.79 %
	0	15	1.47 %	37546	0.75 %
7	10	841	82.29 %	3655791	72.70 %
	8	78	7.63 %	633798	12.60 %
	6	62	6.07 %	399088	7.94 %
	4	32	3.13 %	333304	6.63 %
	2	9	0.88 %	6446	0.13 %
8	10	887	86.79 %	3748025	74.54 %
	8	78	7.63 %	502002	9.98 %
	6	37	3.62 %	516875	10.28 %
	4	13	1.27 %	216040	4.30 %
	2	4	0.39 %	17645	0.35 %
	0	3	0.29 %	27840	0.55 %
9	10	988	96.67 %	4927245	97.99 %
	0	34	3.33 %	101182	2.01 %
10	10	828	81.02 %	4334748	86.20 %

	8	25	2.45 %	80261	1.60 %
	6	20	1.96 %	83975	1.67 %
	4	12	1.17 %	79400	1.58 %
	2	16	1.57 %	85976	1.71 %
	0	121	11.84 %	364067	7.24 %
11	10	826	80.82 %	4327916	86.07 %
	8	132	12.92 %	603272	12.00 %
	6	31	3.03 %	76653	1.52 %
	4	20	1.96 %	17346	0.34 %
	2	4	0.39 %	1579	0.03 %
	0	9	0.88 %	1661	0.03 %
12	10	997	97.55 %	5015235	99.74 %
	0	25	2.45 %	13192	0.26 %
13	10	1017	99.51 %	5025539	99.94 %
	0	5	0.49 %	2888	0.06 %
14	10	987	96.58 %	4942392	98.29 %
	0	35	3.42 %	86035	1.71 %
15	10	1022	100.00 %	5028427	100.00 %

## 2015-2016 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	4	2	0	Total
1	1022	x	x	x	x	x	x	x	1022
2.A	1021	1	x	x	x	x	x	x	1022
2.B	992	30	x	x	x	x	x	x	1022
3	1022	x	x	x	x	x	x	x	1022
4	1021	1	x	x	x	x	x	x	1022
5	1021	1	x	x	x	x	x	x	1022

6	x	x	826	67	52	38	24	15	1022
7	x	x	841	78	62	32	9	x	1022
8	x	x	887	78	37	13	4	3	1022
9	x	x	988	x	x	x	x	34	1022
10	x	x	828	25	20	12	16	121	1022
11	x	x	826	132	31	20	4	9	1022
12	x	x	997	x	x	x	x	25	1022
13	x	x	1017	x	x	x	x	5	1022
14	x	x	987	x	x	x	x	35	1022
15	x	x	1022	x	x	x	x	x	1022

Last Updated: Wednesday, November 15, 2017 11:10:24 AM

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## **Required Supplemental Disclosures**

### **2015-2016 District Summary Data**

## **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**. This rule describes requirements for the five (%) disclosures explained below that are to be presented as appendices in the Schools FIRST financial management report.

1. **Superintendent's Employment Contract**-The school district is to provide a copy of the superintendent's current employment contract that is effective on the date of the Schools FIRST hearing. In lieu of 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. The superintendent current contract can be found at the website below.

<http://www.greenvilleisd.com/domain/78>

## **Required Supplemental Disclosures**

### **Reimbursements to Board Members and Superintendent**

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

For the Twelve-Month Period  
Ended August 31, 2016

<u>Description of Reimbursements</u>	Superintendent- Don Jefferies	Board Member- Brown	Board Member- Haynes	Board Member- Kelso	Board Member- Overstreet	Board Member- Stafford	Board Member-Adel	Board Member- Butcher
Meals	\$ 608.46	\$	\$ 105.81	\$ 37.52	\$ 58.92	\$ 16.00	\$ 79.44	\$
Lodging	6,410.73	437.80	1,066.73	1,066.98	869.74	1,283.64	870.68	216.91
Transportation	6,848.53		442.51	1,013.40	426.01	280.03	132.48	137.48
Motor Fuel	-		-	-	-	-	-	-
Other	2,243.00		375.00	375.00	375.00	535.00	700.00	535.00
Total	<u>\$16,110.72</u>	<u>\$437.80</u>	<u>\$1,990.05</u>	<u>\$2,492.90</u>	<u>\$1,729.67</u>	<u>\$2,114.67</u>	<u>\$1,782.60</u>	<u>\$889.39</u>

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 August 31, 2016

Name(s) of Entity(ies)

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 August 31, 2016

	Superintendent- Don Jefferies	Board Member- Brown	Board Member- Haynes	Board Member- Kelso	Board Member- Overstreet	Board Member- Stafford	Board Member- Adel	Board Member- Butcher
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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 August 31, 2016

	Board Member-Brown	Board Member- Haynes	Board Member- Kelso	Board Member- Overstreet	Board Member- Stafford	Board Member- Adel	Board Member- Butcher
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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  
Deidra Reeves, Chief Financial Officer, at  
903-408-4421.**