

2015 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, 2014

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Greenville Independent School District

2015 Fiscal Management Report

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The Honorable Board of Trustees and
Taxpayers of Greenville ISD:

The 2015 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 7 indicators and the resultant district’s rating. The 2015 rating was based upon analysis of staff and student data reported for the 2013-2014 school year, and budgetary and actual financial data for the fiscal year ended August 31, 2014.

Greenville ISD received a “**Pass**” rating for 2015, reaching a perfect score of 30 out of 30 possible points. A district is assigned one of two ratings: Pass, or Substandard Achievement.

We feel that reaching the goal of Pass 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,

Billy Myers, RTSBA
Chief Financial Officer

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Greenville Independent School District
Schools FIRST Rating
Notice of Public Meeting

**Published October 8, and October 14, 2015 in the Greenville Herald
Banner**

**NOTICE OF PUBLIC MEETING TO DISCUSS
2015 SCHOOL FIRST RATING**

The Greenville Independent School District will hold a public meeting at 6:00 pm, October 20, 2015, 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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2013-2014 DISTRICT DATA



GREENVILLE ISD
LESSONS FOR WHEREVER LIFE LEADS

2013-2014 Schools FIRST Indicators

Indicator Tests 1 to 7

2013-2014 STATE-WIDE



DATA

Required Supplemental Disclosures

2013-2014 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 (5) 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 employment contract that is effective on the date of the Schools FIRST hearing in calendar year 2015. 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.

<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 Fiscal Year 2014.

For the Twelve-month Period Ended August 31, 2013								
Description of Reimbursements	Superintendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals	213.95							
Lodging	3862.64	804.51	804.51	804.51	298.41	206.10	299.80	556.10
Transportation	5162.86	56.50	65.75		28.25		94.92	
Motor Fuel								
Other	2672.55	725.00	725.00	535.00	375.00	50.00	350.00	350.00
Total	11,912.00	1,586.01	1,595.26	1,339.51	701.66	256.10	744.72	443.70
For the Twelve-month Period Ended August 31, 2013								
Description of Reimbursements	Board Member 8							
Meals								
Lodging	206.10							
Transportation								
Motor Fuel								
Other	675.00							
Total	881.01							

Note – The spirit of the rule is to capture all “reimbursements” for fiscal year 2013, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order. Reimbursements to be reported per category include:

Meals – Meals consumed off of the school district’s premises, and in-district meals at area restaurants (excludes catered meals for board meetings).

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 in Fiscal Year 2014.

For the Twelve-Month Period Ended August 31, 2014	
Name(s) of Entity(ies)	
	\$
Total	\$-0-

Note – Compensation does not include business revenues from the superintendent’s livestock or agricultural-based activities on a ranch or farm. Report gross amount received (do not deduct business expenses from gross revenues). Revenues generated from a family business that have no relationship to school district business are not to be disclosed.

4. Gifts Received by the Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2014.

For the Twelve-Month Period Ended August 31, 2014								
	Super-intendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-

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

5. Business Transactions between School District and Board Members for Fiscal Year 2014.

For the Twelve-Month Period Ended August 31, 2014	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Summary Amounts	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-

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

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End of Financial Management Report

**Questions regarding this report can be directed to
Billy Myers, RTSBA, Chief Financial Officer, at
903-457-2500.**