

2014 F.I.R.S.T. REPORT



Greenville Independent School District

A Financial Management Report
For the Year Ended August 31, 2013

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Greenville Independent School District

2014 Fiscal Management Report

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The Honorable Board of Trustees and
Taxpayers of Greenville ISD:

The 2014 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 2014 rating was based upon analysis of staff and student data reported for the 2012-2013 school year, and budgetary and actual financial data for the fiscal year ended August 31, 2013.

Greenville ISD received a "**Superior Achievement**" rating for 2014, reaching a near perfect score of 69 out of 70 possible points. A district is assigned one of four ratings: Superior Achievement, Above Standard Achievement, Standard Achievement, and Substandard Achievement.

We feel that reaching the goal of Superior Achievement is more 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 10, and October 17, 2014 in the Greenville Herald
Banner**

**NOTICE OF PUBLIC MEETING TO DISCUSS
2014 SCHOOL FIRST RATING**

The Greenville Independent School District will hold a public meeting at 6:00 pm, October 21, 2014, 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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2012-2013 DISTRICT DATA



User: Billy Myers
User Role: District

RATING YEAR

2013-2014

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Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON SCHOOL YEAR 2012-2013 DATA - DISTRICT STATUS DETAIL

Name: GREENVILLE ISD(116905)		Publication Level 1: 6/18/2014 8:04:42 AM	
Status: Passed		Publication Level 2: 9/5/2014 4:00:21 PM	
Rating: Superior Achievement		Last Updated: 9/5/2014 4:00:21 PM	
District Score: 69		Passing Score: 52	
#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?	4/28/2014 2:00:14 PM	Yes
2	Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)	4/28/2014 2:00:14 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/28/2014 2:00:14 PM	Yes
4	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	4/28/2014 2:00:15 PM	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	4/28/2014 2:00:15 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/28/2014 2:00:15 PM	Yes
			1 Multiplier Sum
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/28/2014 2:00:16 PM	5
8		4/28/2014 2:00:16 PM	5

	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?		
9	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)	5/15/2014 11:56:12 AM	4
10	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	4/28/2014 2:00:17 PM	5
11	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	4/28/2014 2:00:17 PM	5
12	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources And Fund Balance In General Fund?	4/28/2014 2:00:18 PM	5
13	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	4/28/2014 2:00:18 PM	5
14	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)	4/28/2014 2:00:19 PM	5
15	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	4/28/2014 2:00:19 PM	5
16	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	4/28/2014 2:00:20 PM	5
17	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	4/28/2014 2:00:20 PM	5
18	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	4/28/2014 2:00:20 PM	5
19	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	4/28/2014 2:00:21 PM	5
20	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?	5/14/2014 12:25:26 PM	5
			69 Weighted Sum
			1 Multiplier Sum
			69 Score

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)	
	Superior Achievement	64-70
	Above Standard Achievement	58-63
	Standard Achievement	52-57
	Substandard Achievement	<52

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
District Size - Number of Students Between	Low	High	District Size - Number of Students Between	Low	High
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
=> 10000	13.5	22	=> 10000	7.0	14

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2012-2013 Schools FIRST Indicators

Indicator Tests 1 to 20

User: Billy Myers
User Role: District

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 1

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?
Status	Passed
Last Updated:	4/28/2014 2:00:14 PM

FORMULA

Field	Value
(
(
Total Fund Balance	8,654,242
- Nonspendable and Restricted Fund Balance	21,850
)	
)	
> Bankrupt Threshold	0
Mathematical Breakdown: $8,632,392 > 0$	

RESULT DETERMINATION REFERENCE

Financial distress avoidance is ascertained when the result of the formula is greater than zero.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 2

Name:	GREENVILLE ISD (116905)
Indicator:	Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)
Status	Passed
Last Updated:	4/28/2014 2:00:14 PM

FORMULA

Field	Value
(
(
2013 Total Students	4,649
- 2009 Total Students	4,800
)	
/ 2009 Total Students	4,800
)	
>= Threshold for Five-Year Percent Change in Students	0.1
Or	
(
(
Total Unrestricted Net Asset Balance	10,617,334
+ Accretion of Interest for Capital Appreciation Bonds	0
)	
> 0	
)	
Mathematical Breakdown: $-0.0315 \geq 0.1$ Or $10,617,334 > 0$	

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. On the 'Statement of Net Assets', in the 'Government Activities Column', was the Total Unrestricted Net Asset

Balance (Net of Accretion of Interest on Capital Appreciation Bonds)
GREATER THAN ZERO?

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 3

Name:	GREENVILLE ISD (116905)
Indicator:	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?
Status	Passed
Last Updated:	4/28/2014 2:00:14 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 bonded indebtedness obligations.

The district was able to make all bond payments.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 4

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?
Status	Passed
Last Updated:	4/28/2014 2:00:15 PM

FORMULA

Field	Value
Date Received	2014/01/22
\leq Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2014/02/28

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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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 5

Name:	GREENVILLE ISD (116905)
Indicator:	Was There An Unqualified Opinion in Annual Financial Report?
Status	Passed
Last Updated:	4/28/2014 2:00:15 PM

FORMULA

Field	Value
Clean Audit	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district received a "clean audit" (unqualified opinion).

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 6

Name:	GREENVILLE ISD (116905)
Indicator:	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?
Status	Passed
Last Updated:	4/28/2014 2:00:15 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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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 7

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?
Result/Points	5
Last Updated:	4/28/2014 2:00:16 PM

FORMULA

Field	Value
(
(
2013 Tax Collections	19,312,691
+ 2012 Tax Collections	18,447,985
+ 2011 Tax Collections	18,476,817
)	
/	
(
2013 Tax Levy	19,421,173
+ 2012 Tax Levy	18,624,269
+ 2011 Tax Levy	18,723,803
)	
)	
> Acceptable Tax Collection Rate	0.98
Mathematical Breakdown: 0.9906 > 0.98	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	4	3	2	1	0

> 98%	> 95% =< 98%	> 92% =< 95%	> 89% =< 92%	> 86% =< 89%	< = 86%
----------	-----------------	-----------------	-----------------	-----------------	------------

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 8

Name:	GREENVILLE ISD (116905)
Indicator:	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?
Result/Points	5
Last Updated:	4/28/2014 2:00:16 PM

FORMULA

Field	Value
Sum of Differences	34,915
/ Denominator	45,199,354
< Acceptable Level of Variance	0.03

Mathematical Breakdown: $0.0008 < 0.03$

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS	
5	0
< 3%	>= 3%

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 9

Name:	GREENVILLE ISD (116905)
Indicator:	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)
Result/Points	4
Last Updated:	5/15/2014 11:56:12 AM

FORMULA

Field	Value
If	
(
(
(
2012-2013 School Year Total Students	4,649
- 2008-2009 School Year Total Students	4,800
)	
/ 2008-2009 School Year Total Students	4,800
)	
)	
< Threshold for 5 Year Student Population Growth	0.07
And	
(
(
Total Tax Collection	19,312,691
/	
(
Total Tax Rate	1.1737
* 100	
)	
)	
< Threshold for Revenue Collection Efficiency	200,000
)	
Then	
(
(

Function 71 Expenditures	2,496,427	
- IFA and EDA Allotments	0	
)		
/ 2012-2013 School Year Total Students	4,649	
)		

Mathematical Breakdown: If $-0.0315 < 0.07$ And $164,545.3779 < 200,000$ Then 536.9815

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	4	3	2	1	0
< \$350	>= \$350 < \$600	>= \$600 < \$850	>= \$850 < \$1,100	>= \$1,100 < \$1,350	>= \$1,350

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 10

Name:	GREENVILLE ISD (116905)
Indicator:	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?
Result/Points	5
Last Updated:	4/28/2014 2:00:17 PM

FORMULA

Field	Value
Not Material Non-Compliance	false

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the Audit Reported No Material Noncompliance.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 11

Name:	GREENVILLE ISD (116905)
Indicator:	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)
Result/Points	5
Last Updated:	4/28/2014 2:00:17 PM

FORMULA

Field	Value
Full Accreditation	true

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district had No Financial Conservator Or Monitor Assigned.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 12

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?
Result/Points	5
Last Updated:	4/28/2014 2:00:18 PM

FORMULA

Field	Value
(
(
Budgeted Appropriations in the General Fund	34,021,616
+Budgeted Other Uses in the General Fund	0
)	
-	
(
Budgeted Revenues in the General Fund	33,822,031
+Budgeted Other Resources in the General Fund	0
+Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	8,316,326
)	
)	
< Standard for Annual Budget Surplus/Margin	0
Mathematical Breakdown: -8,116,741 < 0	

RESULT DETERMINATION REFERENCE

This indicator will be considered PASSED if the district adopts a balanced budget.

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 13

Name:	GREENVILLE ISD (116905)
Indicator:	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)
Result/Points	5
Last Updated:	4/28/2014 2:00:18 PM

FORMULA

Field	Value
If	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year End	8,654,242
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year End	0
)	
< Standard Capital Fund Margin	0
Then	
(
Expenditures Function 81 In General Fund and Capital Projects Fund	0
- Other Resources For Real Property Financing In General Fund and Capital Projects Fund	186,012
-	
(
Fund Balance In General Fund At July 1 or September 1 Depending On Fiscal Year Start	8,316,326
+ Fund Balance In Capital Projects Fund At July 1 or September 1 Depending On Fiscal Year Start	0
)	
)	
< Standard Construction Margin	0
Mathematical Breakdown: If 8,654,242 < 0 Then -8,502,338 < 0	

RESULT DETERMINATION REFERENCE

The district adequately budgeted construction projects.

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Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 14

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)
Result/Points	5
Last Updated:	4/28/2014 2:00:19 PM

FORMULA

Field	Value
If	
(
(
Deferred Revenue in the General Fund	1,252,235
- Property Tax Receivable Net of Uncollectible	1,173,648
)	
> Standard Deferred Revenue Margin	0
)	
Then	
(
(
Cash in the General Fund	10,333,530
+ Investments in the General Fund	0
)	
/	
(
Deferred Revenue in the General Fund	1,252,235
- Property Tax Receivable Net of Uncollectible	1,173,648
)	
)	
Mathematical Breakdown: If 78,587 > 0 Then 131.4916	

RESULT DETERMINATION REFERENCE**DETERMINATION OF POINTS**

5	4	3	2	1	0
≥ 1.00	$\geq 0.95 < 1.00$	$\geq 0.90 < 0.95$	$\geq 0.85 < 0.90$	$\geq 0.80 < 0.85$	< 0.80

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 15

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Administrative Cost Ratio Less Than The Threshold Ratio?
Result/Points	5
Last Updated:	4/28/2014 2:00:19 PM

FORMULA

Field	Value
Acceptable Administrative Cost Ratio	0.1401
> District Administrative Cost Ratio	0.1102

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

ADA Group	Standard
10,000 and Above	0.1105
5,000 to 9,999	0.1250
1,000 to 4,999	0.1401
500 to 999	0.1561
Less than 500	0.2654
Sparse	0.3614
5	0
Cost Ratio < Threshold	Cost Ratio >= Threshold

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 16

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	4/28/2014 2:00:20 PM

FORMULA

Field	Value
(
Number of Students	4,649
/ Number of FTE Teachers	351.0112
)	
Mathematical Breakdown: 13.2446	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

Students	Low	High
< 500	7.0	22
500 - 999	10.0	22
1000 - 4999	11.5	22
5000 - 9999	13.0	22
=> 10,000	13.5	22

5	4	3	2	1	0
UL ≤ 100%	> 100% = < 105%	> 105% = < 110%	> 110% = < 115%	> 115% = < 120%	> 120%
LL ≥ 100%	≥ 95% < 100%	≥ 90% < 95%	≥ 85% < 90%	≥ 80% < 85%	< 80%

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 17

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?
Result/Points	5
Last Updated:	4/28/2014 2:00:20 PM

FORMULA

Field	Value
(
Number of Students	4,649
/ Number of FTE Staff	360.4635
)	
Mathematical Breakdown: 12.8973	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

Students	Low	High
< 500	5.0	14
500 - 999	5.8	14
1000 - 4999	6.3	14
5000 - 9999	6.8	14
=> 10,000	7.0	14

5	4	3	2	1	0
UL ≤ 100%	> 100% ≤ 105%	> 105% ≤ 110%	> 110% ≤ 115%	> 115% ≤ 120%	> 120%
LL ≥ 100%	≥ 95% < 100%	≥ 90% < 95%	≥ 85% < 90%	≥ 80% < 85%	< 80%

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User: Billy Myers
User Role: District

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Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 18

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)
Result/Points	5
Last Updated:	4/28/2014 2:00:20 PM

FORMULA

Field	Value
If	
(
Total Revenues in the General Fund	33,913,460
- Expenditures in the General Fund in Functions 11-61 and Expenditure Object Codes 6100-6400	32,591,135
> Acceptable Expenditure Revenue Gap	0
)	
Or	
(
Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	7,846,339
* Maximum Allowable 2 Year Change in Fund	0.8
< Unassigned Fund Balance In General Fund For The Last Fiscal Year	6,632,392
)	
Or	
(
(
Unassigned Fund Balance In General Fund For The Last Fiscal Year	6,632,392
-Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	7,846,339
)	
/	
Undesignated, Unreserved Fund Balance In General Fund At June 30 or August 31, Depending On Fiscal Year End, Two Fiscal Years Prior	7,846,339
)	
Mathematical Breakdown: If 1,322,325 > 0 Or 6,277,071.2 < 6,632,392 Or -0.1547	

RESULT DETERMINATION REFERENCE**DETERMINATION OF POINTS**

5	4	3	2	1	0
< 20%	=> 20% < 21%	=> 21% < 22%	=> 22% < 23%	=> 23% < 24%	=> 24%

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2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 19

Name:	GREENVILLE ISD (116905)
Indicator:	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?
Result/Points	5
Last Updated:	4/28/2014 2:00:21 PM

FORMULA

Field	Value
Cash in the General Fund	10,333,530
+ Investments in the General Fund	0
> Acceptable Lower Limit for Cash and Investments	0
Mathematical Breakdown: $10,333,530 > 0$	

RESULT DETERMINATION REFERENCE

DETERMINATION OF POINTS

5	0
> 0	= < 0

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Financial Integrity Rating System of Texas

2013-2014 RATINGS BASED ON 2012-2013 SCHOOL YEAR DATA INDICATOR TEST 20

Name:	GREENVILLE ISD (116905)
Indicator:	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?
Result/Points	5
Last Updated:	5/14/2014 12:25:26 PM

FORMULA

Field	Value
Investment Earnings In All Funds Except Debt Service Fund and Capital Projects Fund	17,128
/	
(
(
Cash and Investments in All Funds except Debt Service Fund and Capital Projects Fund Fiscal Year-End (based on of school year data used for ratings)	10,333,530
+Cash and Investments in All Funds except Debt Service Fund and Capital Projects Fund based on Prior Fiscal Year-End (based on school year data prior to school year used for ratings)	9,583,263
)	
/ 2	
)	
* 100	
Mathematical Breakdown: 0.172	

RESULT DETERMINATION REFERENCE

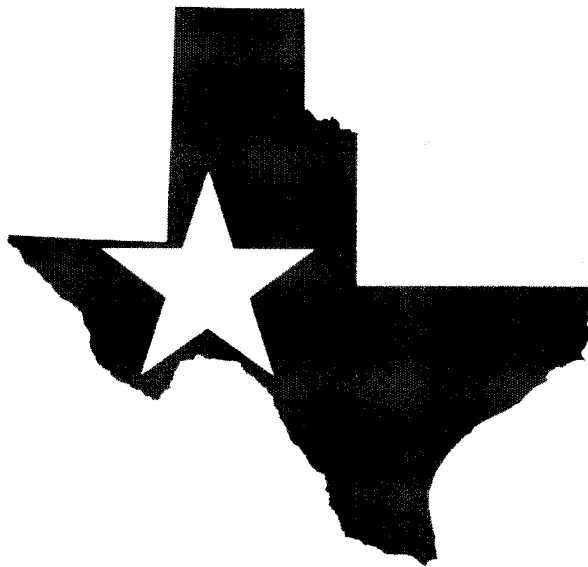
DETERMINATION OF POINTS	
5	0
$\geq 0.07167\%$	$< 0.07167\%$

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2012-2013 STATE-WIDE DATA



User: Billy Myers
User Role: District

RATING YEAR **2013-2014**



Financial Integrity Rating System of Texas

OVERALL STATISTICS 2012-2013 STATUS COUNTS

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,011	98.63 %	4,837,594	99.26 %
Failed	14	1.37 %	35,829	0.74 %
Total	1,025	100.00 %	4,873,423	100.00 %

2012-2013 RATING COUNTS

Ratings	Count	% Total	Enrollment	% Total Enrollment
Superior Achievement	912	88.98 %	4,754,747	97.56 %
Above Standard Achievement	83	8.10 %	74,394	1.53 %
Standard Achievement	16	1.56 %	8,453	0.17 %
Substandard Achievement	12	1.17 %	14,474	0.30 %
Suspended Due to Data Quality	2	0.20 %	21,355	0.44 %
Total	1,025	100.00 %	4,873,423	100.00 %

2012-2013 ALL RESULTS BY INDICATOR

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1019	99.41 %	4851504	99.55 %
	No	6	0.59 %	21919	0.45 %
2	Yes	1020	99.51 %	4852979	99.58 %
	No	5	0.49 %	20444	0.42 %
3	Yes	1024	99.90 %	4871898	99.97 %
	No				

	No	1	0.10 %	1525	0.03 %
4	Yes	1019	99.41 %	4840581	99.33 %
	No	6	0.59 %	32842	0.67 %
5	Yes	1019	99.41 %	4834732	99.21 %
	No	6	0.59 %	38691	0.79 %
6	Yes	989	96.49 %	4634969	95.11 %
	No	36	3.51 %	238454	4.89 %
7	5	919	89.66 %	4732968	97.12 %
	4	89	8.68 %	116099	2.38 %
	3	10	0.98 %	12741	0.26 %
	2	5	0.49 %	9938	0.20 %
	1	1	0.10 %	1440	0.03 %
	0	1	0.10 %	237	0.00 %
8	5	1001	97.66 %	4775031	97.98 %
	0	24	2.34 %	98392	2.02 %
9	5	629	61.37 %	4289846	88.03 %
	4	117	11.41 %	182283	3.74 %
	3	95	9.27 %	153839	3.16 %
	2	66	6.44 %	104275	2.14 %
	1	44	4.29 %	66239	1.36 %
	0	74	7.22 %	76941	1.58 %
10	5	987	96.29 %	4580650	93.99 %
	0	38	3.71 %	292773	6.01 %
11	5	1025	100.00 %	4873423	100.00 %
12	5	1020	99.51 %	4843593	99.39 %
	0	5	0.49 %	29830	0.61 %

13	5	1025	100.00 %	4873423	100.00 %
14	5	1020	99.51 %	4863872	99.80 %
	4	2	0.20 %	9070	0.19 %
	0	3	0.29 %	481	0.01 %
15	5	971	94.73 %	4813847	98.78 %
	0	54	5.27 %	59576	1.22 %
16	5	985	96.10 %	4849611	99.51 %
	4	18	1.76 %	16577	0.34 %
	3	10	0.98 %	3800	0.08 %
	2	2	0.20 %	1187	0.02 %
	1	6	0.59 %	1423	0.03 %
	0	4	0.39 %	825	0.02 %
17	5	844	82.34 %	4559282	93.55 %
	4	72	7.02 %	232456	4.77 %
	3	38	3.71 %	47205	0.97 %
	2	27	2.63 %	12615	0.26 %
	1	12	1.17 %	16440	0.34 %
	0	32	3.12 %	5425	0.11 %
18	5	988	96.39 %	4825302	99.01 %
	2	1	0.10 %	97	0.00 %
	1	2	0.20 %	1009	0.02 %
	0	34	3.32 %	47015	0.96 %
19	5	1019	99.41 %	4850544	99.53 %
	0	6	0.59 %	22879	0.47 %
20	5	994	96.98 %	4783263	98.15 %

0	31	3.02 %	90160	1.85 %
---	----	--------	-------	--------

2012-2013 ANSWERS BY INDICATOR

Indicator	Yes	No	5	4	3	2	1	0	Total
1	1019	6	x	x	x	x	x	x	1025
2	1020	5	x	x	x	x	x	x	1025
3	1024	1	x	x	x	x	x	x	1025
4	1019	6	x	x	x	x	x	x	1025
5	1019	6	x	x	x	x	x	x	1025
6	989	36	x	x	x	x	x	x	1025
7	x	x	919	89	10	5	1	1	1025
8	x	x	1001	x	x	x	x	24	1025
9	x	x	629	117	95	66	44	74	1025
10	x	x	987	x	x	x	x	38	1025
11	x	x	1025	x	x	x	x	x	1025
12	x	x	1020	x	x	x	x	5	1025
13	x	x	1025	x	x	x	x	x	1025
14	x	x	1020	2	x	x	x	3	1025
15	x	x	971	x	x	x	x	54	1025
16	x	x	985	18	10	2	6	4	1025
17	x	x	844	72	38	27	12	32	1025
18	x	x	988	x	x	1	2	34	1025
19	x	x	1019	x	x	x	x	6	1025
20	x	x	994	x	x	x	x	31	1025

Last Updated: Friday, September 05, 2014 3:01:22 PM

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Required Supplemental Disclosures

2012-2013 District Summary Data

RATING YEAR

2012-2013

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Financial Integrity Rating System of Texas

2012-2013 RATINGS BASED ON SCHOOL YEAR 2011-2012 DATA - DISTRICT STATUS DETAIL

Name: GREENVILLE ISD(116905)		Publication Level 1: 2/28/2014 3:35:06 PM	
Status: Passed		Publication Level 2: 2/28/2014 3:36:22 PM	
Rating: Superior Achievement		Last Updated: 2/28/2014 3:36:22 PM	
District Score: 69		Passing Score: 52	
#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?	4/26/2013 5:20:30 PM	Yes
2	Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)	4/26/2013 5:20:30 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/26/2013 5:20:31 PM	Yes
4	Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?	4/26/2013 5:20:31 PM	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	4/26/2013 5:20:31 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/26/2013 5:20:31 PM	Yes
			1 Multiplier Sum
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/26/2013 5:20:32 PM	5
8	Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?	4/26/2013 5:20:32 PM	5

9	Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)	4/26/2013 5:20:32 PM	4
10	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	4/26/2013 5:20:33 PM	5
11	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	4/26/2013 5:20:33 PM	5
12	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	4/26/2013 5:20:33 PM	5
13	If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)	4/26/2013 5:20:34 PM	5
14	Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)	4/26/2013 5:20:34 PM	5
15	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	4/26/2013 5:20:34 PM	5
16	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	4/26/2013 5:20:34 PM	5
17	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	4/26/2013 5:20:35 PM	5
18	Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)	4/26/2013 5:20:35 PM	5
19	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	4/26/2013 5:20:35 PM	5
20	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?	4/26/2013 5:20:36 PM	5
			69 Weighted Sum
			1 Multiplier Sum
			69 Score

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)	
	Superior Achievement	64-70
	Above Standard Achievement	58-63
	Standard Achievement	52-57
	Substandard Achievement	<52

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
District Size - Number of Students Between	Low	High	District Size - Number of Students Between	Low	High
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
=> 10000	13.5	22	=> 10000	7.0	14

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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**. 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 2014. 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 2013.

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	\$689.12	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-
Lodging	\$4,056.65	\$1,107.44	\$567.89	\$1,105.44	\$1,107.44	1,107.44	\$1,105.44	
Transportation	\$3,128.05	\$554.51			\$583.51	\$425.49		
Motor Fuel								
Other	\$1,619.40		\$350.00					
Total	\$9,493.22	\$1,661.95	\$917.89	\$1,105.44	\$1,690.95	\$585.12	\$1105.44	

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 2013.

For the Twelve-Month Period Ended August 31, 2013	
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 2013.

For the Twelve-Month Period Ended August 31, 2013								
	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 2013.

For the Twelve- Month Period Ended August 31, 2013	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.**