

# 2016 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, 2015

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**Greenville Independent School District  
2015 Fiscal Management Report  
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**GREENVILLE** ISD  
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The Honorable Board of Trustees and  
Taxpayers of Greenville ISD:

The 2016 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 2016 rating was based upon analysis of staff and student data reported for the 2014-2015 school year, and budgetary and actual financial data for the fiscal year ended August 31, 2015.

Greenville ISD received a “**Superior**” rating for 2016, reaching a score of 96 out of 100 possible points. A district is assigned one of four ratings:

A = Superior	70-100
B = Above Standard	50-69
C = Meets Standard	31-49
F = Substandard Achievement	<31

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,

  
Gary Sorrells  
Chief Financial Officer

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

**Published November 18, November 24, and November 26, 2016 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, December 13, 2016, 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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# 2014-2015 DISTRICT DATA



**GREENVILLE** ISD  
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## **2014-2015 Schools FIRST Indicators**

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

User: Billy Myers  
User Role: District

RATING YEAR



Financial Integrity Rating System of Texas

**2015-2016 RATINGS BASED ON SCHOOL YEAR 2014-2015 DATA - DISTRICT STATUS DETAIL**

<b>Name: GREENVILLE ISD(116905)</b>		<b>Publication Level 1: 8/8/2016 6:20:16 PM</b>	
<b>Status: Passed</b>		<b>Publication Level 2: 8/8/2016 6:20:16 PM</b>	
<b>Rating: A = Superior</b>		<b>Last Updated: 8/8/2016 6:20:16 PM</b>	
<b>District Score: 96</b>		<b>Passing Score: 31</b>	
#	Indicator Description	Updated	Score
1	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?	3/16/2016 3:55:59 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	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.)	3/16/2016 3:55:59 PM	Yes
2.B	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)	3/16/2016 3:56:00 PM	Yes
3	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.)	3/16/2016 3:56:00 PM	Yes
4	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?	3/16/2016 3:56:00 PM	Yes
5	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets 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.)	3/16/2016 3:56:00 PM	Yes
			1 Multiplier Sum
6	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.)	8/4/2016 1:45:36 PM	10
7	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)	6/30/2016 1:30:01 PM	10

8	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.)	8/4/2016 1:45:36 PM	6
9	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?	8/4/2016 1:45:37 PM	10
10	Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)	8/4/2016 1:45:37 PM	10
11	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)	3/16/2016 3:56:03 PM	10
12	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.)	3/16/2016 3:56:04 PM	10
13	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?	3/16/2016 3:56:04 PM	10
14	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.)	3/25/2016 2:05:21 PM	10
15	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?	3/24/2016 4:32:39 PM	10
			96 Weighted Sum
			1 Multiplier Sum
			96 Score

**DETERMINATION OF RATING**

<b>A.</b>	Did the district answer 'No' 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)								
	<table border="1"> <tr> <td><b>A = Superior</b></td> <td>70-100</td> </tr> <tr> <td><b>B = Above Standard</b></td> <td>50-69</td> </tr> <tr> <td><b>C = Meets Standard</b></td> <td>31-49</td> </tr> <tr> <td><b>F = Substandard Achievement</b></td> <td>&lt;31</td> </tr> </table>	<b>A = Superior</b>	70-100	<b>B = Above Standard</b>	50-69	<b>C = Meets Standard</b>	31-49	<b>F = Substandard Achievement</b>	<31
<b>A = Superior</b>	70-100								
<b>B = Above Standard</b>	50-69								
<b>C = Meets Standard</b>	31-49								
<b>F = Substandard Achievement</b>	<31								

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FIRST 4.2.8.0

# **2014-2015 Schools FIRST Indicators**

## **Indicator Tests 1 to 15**

User: Billy Myers  
 User Role: District

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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 1**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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?
<b>Status</b>	Passed
<b>Last Updated:</b>	3/16/2016 3:55:59 PM

**FORMULA**

Field	Value
Date Received	2016/01/28
<= Due Date (Fiscal Year End + Deadline in Days After Fiscal Year End)	2016/02/28

**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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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 2.A**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.)
<b>Status</b>	Passed
<b>Last Updated:</b>	3/16/2016 3:55:59 PM

**FORMULA**

Field	Value
Unmodified Opinlon	true

**RESULT DETERMINATION REFERENCE**

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

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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 2.B**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)
<b>Status</b>	Passed
<b>Last Updated:</b>	3/16/2016 3:56:00 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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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 3**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.)
<b>Status</b>	Passed
<b>Last Updated:</b>	3/16/2016 3:56:00 PM

**FORMULA**

Field	Value
Not Default Disclosures	false <span style="float: right;">?</span>

**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.

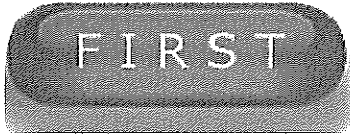
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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 4**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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?
<b>Status</b>	Passed
<b>Last Updated:</b>	3/16/2016 3:56:00 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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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 5**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets 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>Status</b>	Passed
<b>Last Updated:</b>	3/16/2016 3:56:00 PM

**FORMULA**

Field	Value
(	
(	
2014-2015 Total Membership	4,727
- 2010-2011 Total Membership	4,806
)	
/ 2010-2011 Total Membership	4,806
>= Threshold for Five-Year Percent Change in Students	0.1
)	
Or	
(	
(	
Total Unrestricted Net Asset Balance	7,570,019
+ Accretion of Interest for Capital Appreciation Bonds	0
+ Pension Expense	464,728
+ Net Pension Liability	5,027,777
)	
> 0	
)	
<b>Mathematical Breakdown: -0.0164 &gt;= 0.1 Or 13,062,524 &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 Pension Expense and Net Pension Liability, as applicable, was GREATER THAN ZERO.

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User Role: District



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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 6**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.)
<b>Result/Points</b>	10
<b>Last Updated:</b>	8/4/2016 1:45:36 PM

**FORMULA**

Field	Value
(	
Cash and Equivalents	9,335,906
+ Current Investments	0
)	
/	
(	
Total Expenditures	35,623,303
- Facilities Acquisition and Construction	0
)	
)	
* 365	
Mathematical Breakdown: 95.6566	

**RESULT DETERMINATION REFERENCE**

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

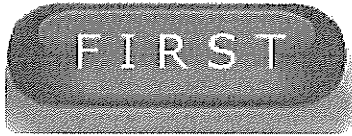
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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 7**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)
<b>Result/Points</b>	10
<b>Last Updated:</b>	6/30/2016 1:30:01 PM

**FORMULA**

Field	Value
Current Assets	76,849,189
/ Current Liabilities	9,914,914

Mathematical Breakdown: 7.7509

**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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User: Billy Myers  
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Financial Integrity Rating System of Texas

**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 8**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.) (See ranges below.)
<b>Result/Points</b>	6
<b>Last Updated:</b>	8/4/2016 1:45:36 PM

**FORMULA**

Field	Value
(	
(	
Long Term Liabilities	95,584,785
- Net Pension Liability	5,027,777
)	
/ Total Assets	125,437,629
<= 1	
)	
Or	
(	
(	
2015 Total Students	4,727
- 2011 Total Students	4,806
)	
/ 2011 Total Students	4,806
>= Threshold for Five-Year Percent Change in Students	0.1
)	

Mathematical Breakdown: 0.7219 <= 1 Or -0.0164 >= 0.1

**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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User: Billy Myers  
User Role: District



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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 9**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?
<b>Result/Points</b>	10
<b>Last Updated:</b>	8/4/2016 1:45:37 PM

**FORMULA**

Field	Value
(	
Total Revenue	38,204,036
/	
(	
Total Expenditures	35,623,303
- Facilities Acquisition and Construction	0
)	
- 1	
)	
>= 0	
Or	
(	
(	
Cash and Equivalents	9,335,906
+ Current Investments	0
)	
/	
(	
Total Expenditures	35,623,303
- Facilities Acquisition and Construction	0
)	
)	
* 365	
>= Acceptable Days Cash on Hand	60

Mathematical Breakdown: 0.0724 >= 0 Or 95.6566 >= 60

**RESULT DETERMINATION REFERENCE**

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

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User: Billy Myers  
 User Role: District



Financial Integrity Rating System of Texas

**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 10**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)
<b>Result/Points</b>	10
<b>Last Updated:</b>	8/4/2016 1:45:37 PM

**FORMULA**

Field	Value
(	
Total Revenues	38,204,036
- Total Expenditures	35,623,303
+ Debt Service (function codes 71, 72, and 73)	321,047
+ Fund Code 599 (Debt Service fund balance)	0
+ Function Code 81	0
)	
/ Debt Service (function codes 71, 72, and 73)	321,047
<b>Mathematical Breakdown: 9.0385</b>	

**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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User: Billy Myers  
User Role: District



Financial Integrity Rating System of Texas

**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 11**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)
<b>Result/Points</b>	10
<b>Last Updated:</b>	3/16/2016 3:56:03 PM

**FORMULA**

Field	Value
District Administrative Cost Ratio	0.1065
And	
ADA	4,407.16
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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User: Billy Myers  
 User Role: District



Financial Integrity Rating System of Texas

**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 12**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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.)
<b>Result/Points</b>	10
<b>Last Updated:</b>	3/16/2016 3:56:04 PM

**FORMULA**

Field	Value
(	
2014-2015 Total Enrollment	4,742
/ 2014-2015 Number of FTE Staff	702.1625
)	
/	
(	
2012-2013 Total Enrollment	4,661
/ 2012-2013 Number of FTE Staff	360.4635
)	
- 1	
> Threshold for Three-Year Percent Change in Ratio	-0.15
Or	
2014-2015 Total Enrollment	4,742
- 2012-2013 Total Enrollment	4,661
> 0	

Mathematical Breakdown:  $-0.4777 > -0.15$  Or  $81 > 0$

**RESULT DETERMINATION REFERENCE**

**DETERMINATION OF POINTS**

<b>10</b>	<b>0</b>
<b>Yes</b>	<b>No</b>

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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 13**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?
<b>Result/Points</b>	10
<b>Last Updated:</b>	3/16/2016 3:56:04 PM

**FORMULA**

Field	Value
Sum of Differences	83,287
/ Denominator	35,574,078
< Acceptable Level of Variance	.03

Mathematical Breakdown:  $0.0023 < 0.03$

**RESULT DETERMINATION REFERENCE**

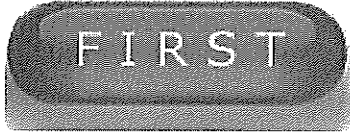
DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
< 3%	>= 3%

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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 14**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</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>Result/Points</b>	10
<b>Last Updated:</b>	3/25/2016 2:05:21 PM

**FORMULA**

Field	Value
Not Material Non-Compliance	false

**RESULT DETERMINATION REFERENCE**

DETERMINATION OF POINTS	
10	0
Yes	No

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**2015-2016 RATINGS BASED ON 2014-2015 SCHOOL YEAR DATA INDICATOR TEST 15**

<b>Name:</b>	GREENVILLE ISD (116905)
<b>Indicator:</b>	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?
<b>Result/Points</b>	10
<b>Last Updated:</b>	3/24/2016 4:32:39 PM

**FORMULA**

Field	Value
No Adjusted Repayment Schedule	true

**RESULT DETERMINATION REFERENCE**

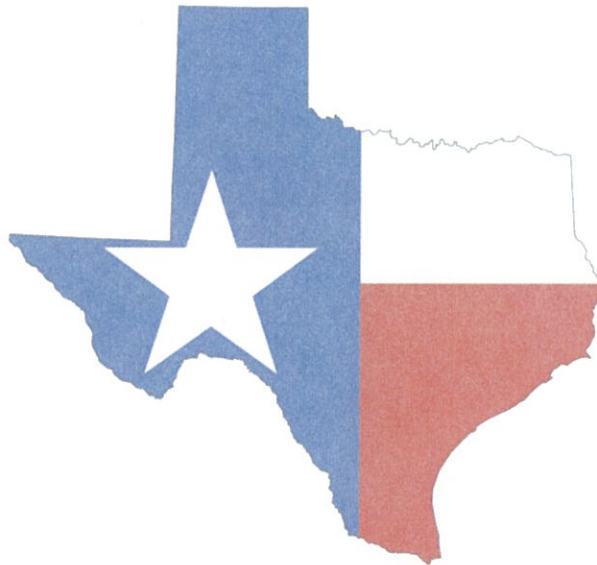
DETERMINATION OF POINTS	
<b>10</b>	<b>0</b>
Yes	No

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# **2014-2015 STATE-WIDE**



# **DATA**

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 User Role: District

RATING YEAR



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**OVERALL STATISTICS  
 2014-2015 STATUS COUNTS**

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,019	99.61 %	4,924,568	98.78 %
Failed	4	0.39 %	60,651	1.22 %
<b>Total</b>	<b>1,023</b>	<b>100.00 %</b>	<b>4,985,219</b>	<b>100.00 %</b>

**2014-2015 RATING COUNTS**

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior	1,003	98.04 %	4,867,285	97.63 %
B = Above Standard	16	1.56 %	57,283	1.15 %
F = Substandard Achievement	4	0.39 %	60,651	1.22 %
<b>Total</b>	<b>1,023</b>	<b>100.00 %</b>	<b>4,985,219</b>	<b>100.00 %</b>

**2014-2015 ALL RESULTS BY INDICATOR**

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1022	99.90 %	4976400	99.82 %
	No	1	0.10 %	8819	0.18 %
2.A	Yes	1021	99.80 %	4957007	99.43 %
	No	2	0.20 %	28212	0.57 %
2.B	Yes	994	97.17 %	4889464	98.08 %
	No	29	2.83 %	95755	1.92 %
3	Yes	1022	99.90 %	4976400	99.82 %
	No	1	0.10 %	8819	0.18 %
4	Yes	1021	99.80 %	4944500	99.18 %
	No	2	0.20 %	40719	0.82 %
5	Yes	1022	99.90 %	4984680	99.99 %



	No	1	0.10 %	539	0.01 %
6	10	834	81.52 %	3902381	78.28 %
	8	72	7.04 %	445010	8.93 %
	6	49	4.79 %	328377	6.59 %
	4	27	2.64 %	80887	1.62 %
	2	19	1.86 %	99749	2.00 %
	0	22	2.15 %	128815	2.58 %
7	10	831	81.23 %	3221765	64.63 %
	8	84	8.21 %	932616	18.71 %
	6	62	6.06 %	549556	11.02 %
	4	32	3.13 %	244452	4.90 %
	2	11	1.08 %	27009	0.54 %
	0	3	0.29 %	9821	0.20 %
8	10	803	78.49 %	3000086	60.18 %
	8	102	9.97 %	820790	16.46 %
	6	72	7.04 %	434777	8.72 %
	4	27	2.64 %	547569	10.98 %
	2	13	1.27 %	137781	2.76 %
	0	6	0.59 %	44216	0.89 %
9	10	996	97.36 %	4891194	98.11 %
	0	27	2.64 %	94025	1.89 %
10	10	854	83.48 %	4331640	86.89 %
	8	12	1.17 %	18566	0.37 %
	6	17	1.66 %	81281	1.63 %
	4	12	1.17 %	28749	0.58 %
	2	8	0.78 %	64407	1.29 %
	0	120	11.73 %	460576	9.24 %
11	10	847	82.80 %	4514730	90.56 %
	8	116	11.34 %	359823	7.22 %

	6	32	3.13 %	75595	1.52 %
	4	18	1.76 %	32216	0.65 %
	2	3	0.29 %	1464	0.03 %
	0	7	0.68 %	1391	0.03 %
12	10	1001	97.85 %	4974361	99.78 %
	0	22	2.15 %	10858	0.22 %
13	10	1011	98.83 %	4956004	99.41 %
	0	12	1.17 %	29215	0.59 %
14	10	985	96.29 %	4823922	96.76 %
	0	38	3.71 %	161297	3.24 %
15	10	1023	100.00 %	4985219	100.00 %

**2014-2015 ANSWERS BY INDICATOR**

Indicator	Yes	No	10	8	6	4	2	0	Total
1	1022	1	x	x	x	x	x	x	1023
2.A	1021	2	x	x	x	x	x	x	1023
2.B	994	29	x	x	x	x	x	x	1023
3	1022	1	x	x	x	x	x	x	1023
4	1021	2	x	x	x	x	x	x	1023
5	1022	1	x	x	x	x	x	x	1023
6	x	x	834	72	49	27	19	22	1023
7	x	x	831	84	62	32	11	3	1023
8	x	x	803	102	72	27	13	6	1023
9	x	x	996	x	x	x	x	27	1023
10	x	x	854	12	17	12	8	120	1023
11	x	x	847	116	32	18	3	7	1023
12	x	x	1001	x	x	x	x	22	1023
13	x	x	1011	x	x	x	x	12	1023
14	x	x	985	x	x	x	x	38	1023
15	x	x	1023	x	x	x	x	x	1023

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Last Updated: Wednesday, October 19, 2016 2:44:30 PM

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## **Required Supplemental Disclosures**

### **2014-2015 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 2015.**

For the Twelve-month Period Ended August 31, 2015								
Description of Reimbursements	Super-intendent	Board Member 1	Board Member 2	Board Member 3	Board Member 4	Board Member 5	Board Member 6	Board Member 7
Meals	1,523.69	320.30	133.15			201.01		363.27
Lodging	6,242.68	231.95		231.55	562.90	563.31	563.31	562.91
Transportation	5,348.48	19.04			182.66		97.69	
Motor Fuel								
Other	3,646.92	1,094.00	700.00	609.00	535.00	934.00	1,532.18	575.00
<b>Total</b>	<b>16,767.77</b>	<b>1,665.29</b>	<b>833.15</b>	<b>840.55</b>	<b>1,280.56</b>	<b>1,698.32</b>	<b>2,193.18</b>	<b>1,501.18</b>
For the Twelve-month Period Ended August 31, 2015								
Description of Reimbursements	Board Member 8							
Meals	92.06							
Lodging								
Transportation								
Motor Fuel								
Other	399.00							
<b>Total</b>	<b>491.06</b>							

**Note** – The spirit of the rule is to capture all “reimbursements” for fiscal year 2015, 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 2015.**

For the Twelve-Month Period Ended August 31, 2015	
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 2015.**

For the Twelve-Month Period Ended August 31, 2015								
	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-

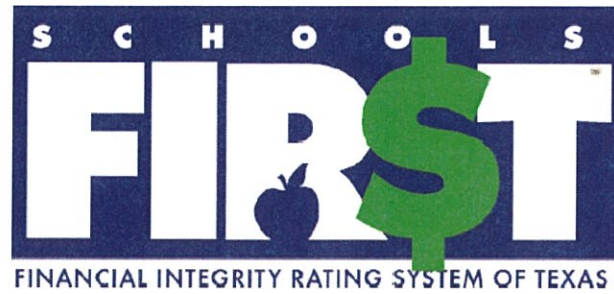
**Note –** An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification. Gifts received by first degree relatives, if any, will be reported under the applicable school official.

**5. Business Transactions between School District and Board Members for Fiscal Year 2015.**

For the Twelve-Month Period Ended August 31, 2015	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  
Gary Sorrells, Chief Financial Officer, at  
903-457-2500.**