

# 2022-2023 F.I.R.S.T. REPORT



**GREENVILLE ISD**

LESSONS FOR WHEREVER LIFE LEADS

## **Greenville Independent School District**

A Financial Management Report  
For the Year Ended June 30, 2022

**Greenville Independent School District**  
**2022-2023 Fiscal**  
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The Honorable Board of Trustees and  
Taxpayers of Greenville ISD:

The 2022-2023 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 2022-2023 rating was based upon analysis of staff and student data reported for the 2021-2022 school year, and budgetary and actual financial data for the fiscal year ended June 30, 2022.

Greenville ISD received an “**Superior**” rating for 2022-2023, reaching a score of 100 out of 100 possible points. A district is assigned one of four ratings: A=Superior, B=Above Standard, C=Meets Standard or F=Substandard Achievement.

We feel that reaching the goal of superior is remarkable due to the complexity of accounting associated with the Texas’ school finance system. The Schools FIRST accountability rating makes sure that Texas school districts are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently. The information provided by the Schools FIRST system will guide us in our continued efforts to make the most of each taxpayer dollar.

Most Respectfully Submitted,

Coy Martin  
Chief Financial Officer

# Greenville Independent School District

## Schools FIRST Rating

### Notice of public Meeting

Published November 16, 2023 Greenville Herald Banner

**\*\*\*PUBLIC HEARING DATE CHANGE\*\*\***

**NOTICE OF PUBLIC MEETING to discuss 2023 School FIRST Rating**

The Greenville Independent School District will hold a public meeting at 5:30 p.m., December 12, 2023 at the Wesley Martin Administration Building, 4004 Moulton St, Greenville, TX 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.

\*\*\*This change complies with the legal requirements to hold a public hearing in that we received the final FIRST report on November 6, 2023. Within two months of the release of its final rating, GISD is legally required to release it's final FIRST rating and hold a public meeting to distribute.\*\*\*

<https://tea.texas.gov/about-tea/news-and-multimedia/correspondence/taa-letters/official-notification-of-the-2022-2023-release-of-final-first-ratings#:~:text=Within%20two%20months%20of%20the.current%20and%20previous%20year's%20ratings.>

# **2021-2022 DISTRICT DATA SUMMARY**



**GREENVILLE ISD**

LESSONS FOR WHEREVER LIFE LEADS



**Financial Integrity Rating System of Texas**

**2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL**

<b>Name: GREENVILLE ISD(116905)</b>		<b>Publication Level 1:</b> 8/4/2023 12:02:16 PM	
<b>Status: Passed</b>		<b>Publication Level 2:</b> 8/7/2023 3:01:39 PM	
<b>Rating:</b> A = Superior Achievement		<b>Last Updated:</b> 8/7/2023 3:01:39 PM	
<b>District Score:</b> 100		<b>Passing Score:</b> 70	
#	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>	7/13/2023 6:19:16 PM	Yes
2	<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>	7/13/2023 6:19:16 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	7/13/2023 6:19:16 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other</u>	7/13/2023 6:19:16 PM	Yes

	<u>government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>		Ceiling Passed
5	This indicator is not being evaluated.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:19:16 PM	Ceiling Passed
7	<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 in the Determination of Points section.</u>	7/13/2023 6:19:16 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:16 PM	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? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:16 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	7/13/2023 6:19:16 PM	10

12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:19:16 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:16 PM	10
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		5
16	<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? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:19:16 PM	Ceiling Passed
17	<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 and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	7/13/2023 6:19:16 PM	Ceiling Passed
18	<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>	7/13/2023 6:19:16 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	7/13/2023 6:19:16 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	7/13/2023 6:19:16 PM	Ceiling Passed
			100 Weighted Sum



		1 Multiplier Sum
		(100 Ceiling)
		100 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? 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.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<70
<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> <p>The school district receives an <b>F</b> if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

## CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>		
<b>Determination of rating based on meeting ceiling criteria.</b>	<b>Maximum Points</b>	<b>Maximum Rating</b>
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement

<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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THE [TEXAS EDUCATION AGENCY](#)  
1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734



**Financial Integrity Rating System of Texas**

**OVERALL STATISTICS  
2021-2022 STATUS COUNTS**

Status	Count	% Total	Enrollment	% Total Enrollment
Passed	1,010	99.21 %	5,017,570	99.88 %
Failed	8	0.79 %	5,781	0.12 %
<b>Total</b>	<b>1,018</b>	<b>100.00 %</b>	<b>5,023,351</b>	<b>100.00 %</b>

**2021-2022 RATING COUNTS**

Ratings	Count	% Total	Enrollment	% Total Enrollment
A = Superior Achievement	919	90.28 %	4,745,173	94.46 %
B = Above Standard Achievement	50	4.91 %	152,423	3.03 %
C = Meets Standard Achievement	41	4.03 %	119,974	2.39 %
F = Substandard Achievement	8	0.79 %	5,781	0.12 %
<b>Total</b>	<b>1,018</b>	<b>100.00 %</b>	<b>5,023,351</b>	<b>100.00 %</b>

**2021-2022 ALL RESULTS BY INDICATOR**

Indicator	Result	Count	% of Districts	Enrollment	% Total Enrollment
1	Yes	1015	99.71 %	5019613	99.93 %
	No	3	0.29 %	3738	0.07 %
2	Yes	1015	99.71 %	5021137	99.96 %
	No	3	0.29 %	2214	0.04 %

3	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %
4	Yes	1017	99.90 %	5021755	99.97 %
	No	1	0.10 %	1596	0.03 %
6	Yes	1007	98.92 %	5003539	99.61 %
	No	11	1.08 %	19812	0.39 %
7	10	939	92.24 %	4644802	92.46 %
	8	33	3.24 %	230823	4.60 %
	6	22	2.16 %	35600	0.71 %
	4	10	0.98 %	92534	1.84 %
	2	9	0.88 %	14956	0.30 %
	0	5	0.49 %	4636	0.09 %
8	10	874	85.85 %	3394193	67.57 %
	8	61	5.99 %	796597	15.86 %
	6	55	5.40 %	692928	13.79 %
	4	17	1.67 %	103218	2.05 %
	2	8	0.79 %	33592	0.67 %
	0	3	0.29 %	2823	0.06 %
9	10	1010	99.21 %	4977455	99.09 %
	0	8	0.79 %	45896	0.91 %
10	10	1018	100.00 %	5023351	100.00 %
11	10	866	85.07 %	3517846	70.03 %
	8	83	8.15 %	937022	18.65 %

	6	38	3.73 %	217907	4.34 %
	4	21	2.06 %	295416	5.88 %
	2	9	0.88 %	48179	0.96 %
	0	1	0.10 %	6981	0.14 %
12	10	756	74.26 %	2896047	57.65 %
	8	190	18.66 %	1731086	34.46 %
	6	42	4.13 %	253723	5.05 %
	4	13	1.28 %	75818	1.51 %
	2	8	0.79 %	43585	0.87 %
	0	9	0.88 %	23092	0.46 %
13	10	820	80.55 %	4140230	82.42 %
	8	133	13.06 %	768487	15.30 %
	6	44	4.32 %	95253	1.90 %
	4	13	1.28 %	15674	0.31 %
	2	2	0.20 %	774	0.02 %
	0	6	0.59 %	2933	0.06 %
14	10	1018	100.00 %	5023351	100.00 %
15	5	1018	100.00 %	5023351	100.00 %
16	Yes	1001	98.33 %	5002835	99.59 %
	No	17	1.67 %	20516	0.41 %
17	Yes	977	95.97 %	4941108	98.36 %
	No	41	4.03 %	82243	1.64 %
18	10	972	95.48 %	4946282	98.47 %

	0	46	4.52 %	77069	1.53 %
19	5	1017	99.90 %	5021729	99.97 %
	0	1	0.10 %	1622	0.03 %
20	Yes	1018	100.00 %	5023351	100.00 %
	No	0	0.00 %	0	0.00 %

## 2021-2022 ANSWERS BY INDICATOR

Indicator	Yes	No	10	8	6	5	4	2	0	Total
1	1015	3	x	x	x	x	x	x	x	1018
2	1015	3	x	x	x	x	x	x	x	1018
3	1018	x	x	x	x	x	x	x	x	1018
4	1017	1	x	x	x	x	x	x	x	1018
6	1007	11	x	x	x	x	x	x	x	1018
7	x	x	939	33	22	x	10	9	5	1018
8	x	x	874	61	55	x	17	8	3	1018
9	x	x	1010	x	x	x	x	x	8	1018
10	x	x	1018	x	x	x	x	x	x	1018
11	x	x	866	83	38	x	21	9	1	1018
12	x	x	756	190	42	x	13	8	9	1018
13	x	x	820	133	44	x	13	2	6	1018
14	x	x	1018	x	x	x	x	x	x	1018
15	x	x	x	x	x	1018	x	x	x	1018
16	1001	17	x	x	x	x	x	x	x	1018
17	977	41	x	x	x	x	x	x	x	1018

18	x	x	972	x	x	x	x	x	46	1018
19	x	x	x	x	x	1017	x	x	1	1018
20	1018	x	x	x	x	x	x	x	x	1018

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# Required Supplementary Disclosures:

2021 – 2022 District Summary



**GREENVILLE ISD**

LESSONS FOR WHEREVER LIFE LEADS





**Financial Integrity Rating System of Texas**

**2021-2022 RATINGS BASED ON SCHOOL YEAR 2020-2021 DATA - DISTRICT STATUS DETAIL**

<b>Name: GREENVILLE ISD(116905)</b>		<b>Publication Level 1:</b> 8/2/2022 2:05:39 PM	
<b>Status: Passed</b>		<b>Publication Level 2:</b> 8/4/2022 12:15:48 PM	
<b>Rating:</b> A = Superior Achievement		<b>Last Updated:</b> 8/4/2022 12:15:48 PM	
<b>District Score:</b> 98		<b>Passing Score:</b> 70	
#	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>	7/12/2022 9:11:13 AM	Yes
2	<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>	5/16/2022 11:40:01 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>	5/16/2022 11:40:01 AM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a</u>	5/16/2022 11:40:02 AM	Yes  Ceiling Passed

	<u>warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)</u>		
5	This indicator is not being scored.		
			1 Multiplier Sum
6	<u>Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/17/2022 9:48:45 AM	Ceiling Passed
7	<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 in the Determination of Points section.</u>	5/16/2022 11:40:04 AM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	5/16/2022 11:40:04 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? See ranges below in the Determination of Points section.</u>	5/16/2022 11:40:05 AM	10
10	This indicator is not being scored.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district automatically passes this indicator. See ranges below in the Determination of Points section.</u>	5/16/2022 11:40:09 AM	8

12	<u>Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments? See ranges below in the Determination of Points section.</u>	5/16/2022 11:40:10 AM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	6/9/2022 11:00:58 AM	10
14	<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>	5/16/2022 11:40:12 AM	10
15	This indicator is not being scored.		5
16	<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? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 11:40:13 AM	Ceiling Passed
17	<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.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	5/16/2022 11:40:13 AM	Ceiling Passed
18	<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>	5/16/2022 11:40:14 AM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	5/16/2022 11:40:14 AM	5
20	<u>Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	5/16/2022 11:40:15 AM	Ceiling Passed

		98 Weighted Sum
		1 Multiplier Sum
		(100 Ceiling)
		98 Score

## DETERMINATION OF RATING

<b>A.</b>	Did the school district fail any of the critical indicators 1, 2, 3, or 4? 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.	
	<b>A = Superior Achievement</b>	90-100
	<b>B = Above Standard Achievement</b>	80-89
	<b>C = Meets Standard Achievement</b>	70-79
	<b>F = Substandard Achievement</b>	<70
<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> <p>The school district receives an <b>F</b> if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

## CEILING INDICATORS

<p>Did the school district meet the criteria for any of the following <b>ceiling indicators</b> 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.</p>
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Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
<b>Indicator 4</b> (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
<b>Indicator 6</b> (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 16</b> (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
<b>Indicator 17</b> (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
<b>Indicator 20</b> (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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THE **TEXAS EDUCATION AGENCY**  
 1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

# Required Supplementary Disclosures:

## Superintendent's 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 the calendar year 2023. 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:

**[www.greenvilleisd.com](http://www.greenvilleisd.com)**

- Our District
- Superintendent of Schools
- Superintendent's Contract

# **Required Supplementary Disclosures:**

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



**GREENVILLE ISD**

LESSONS FOR WHEREVER LIFE LEADS

**Reimbursements Received by the Superintendent and Board Members**

*For the 12-month period ended June 30, 2022*

Description of Reimbursements	Board of Trustees							
	Superintendent	Place 1	Place 2	Place 2	Place 4	Place 5	Place 6	Place 7
	Sharon Boothe	Anne Haynes	Anji Taylor	Bonnie-Jean Stewart	Tish Woodruff	Mike Rackley	Aletha Kruse	Roger Livingston
Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging	\$ 922.10*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 45.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470.93
Motor Fuel	\$ 24.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 260.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,252.66</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 470.93</b>

\*Noted that reimbursement was for a student group, rather than personal.

**Note** – All “reimbursements” expenses, regardless of the manner of payment, including direct pa, 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.

**Outside Compensation and/or Fees Received by the Superintendent  
for Professional Consulting and/or Other Personal Services**

*For the 12-month period ended June 30, 2022*

Name(s) of Entity(ies)	Amount Received
	\$
<b>Total</b>	<b>\$0.00</b>

**Note** – Compensation does not include business revenues generated from a family business (farming, ranching, etc.) that has no relation to school district business.



<b>Gifts Received by Executive Officers and Board Members (and First Degree Relatives, if any)</b>								
<b>(gifts that had an economic value of \$250 or more in the aggregate in the fiscal year)</b>								
<i>For the 12-month period ended June 30, 2022</i>								
Board of Trustees								
	Superintendent	Place 1	Place 2	Place 2	Place 4	Place 5	Place 6	Place 7
	Sharon Boothe	Anne Haynes	Anji Taylor	Bonnie-Jean Stewart	Tish Woodruff	Mike Rackley	Aletha Kruse	Roger Livingston
<b>Total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Note** – As 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.

<b>Business Transactions Between School District and Board Members</b>								
<i>For the 12-month period ended June 30, 2022</i>								
Board of Trustees								
	Superintendent	Place 1	Place 2	Place 2	Place 4	Place 5	Place 6	Place 7
	Sharon Boothe	Anne Haynes	Anji Taylor	Bonnie-Jean Stewart	Tish Woodruff	Mike Rackley	Aletha Kruse	Roger Livingston
Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$297.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$297.00	\$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.



## **End of Financial Management Report**

**Questions regarding this report can be directed to  
Coy Martin, Chief Financial Officer, at (903) 408-4416**