



2nd Quarter Financial

For the Six Months Ended December 31, 2023

Finance Department

2023-2024 General Fund



**GREENVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETARY FINANCIAL REPORT - GENERAL FUND
as of December 31, 2023
(Unaudited)**

FUND/ FUNCTION	FINAL APPROVED BUDGET	AMENDED APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
REVENUES					
199/180 Local Revenues	\$ 33,508,125	\$ 27,889,441	\$ 5,426,784	\$ 22,462,657	19.46%
199/180 State Revenues	21,400,000	24,262,947	14,961,602	\$ 9,301,345	61.66%
199 Federal Revenues	1,725,000	1,725,000	-	\$ 1,725,000	0.00%
Total Revenues	\$ 56,633,125	\$ 53,877,388	\$ 20,388,386	\$ 33,489,002	37.84%

2023-2024 General Fund



**GREENVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETARY FINANCIAL REPORT - GENERAL FUND
as of December 31, 2023
(Unaudited)**

FUND/ FUNCTION	FINAL APPROVED BUDGET	AMENDED APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
EXPENDITURES					
11 Instructional	\$ 29,613,296	\$ 25,577,454	\$ 13,136,456	\$ 12,440,998	51.36%
12 Instructional Resources	54,432	34,205	10,542	\$ 23,663	30.82%
13 Curriculum & Staff Development	1,441,562	1,690,544	869,875	\$ 820,668	51.46%
21 Instructional Leadership	873,001	939,212	512,176	\$ 427,036	54.53%
23 School Leadership	3,688,560	2,978,068	1,633,308	\$ 1,344,759	54.84%
31 Guidance & Counseling	2,062,842	2,736,674	1,367,858	\$ 1,368,815	49.98%
32 Social Work Services	83,560	72,078	39,624	\$ 32,454	54.97%
33 Health Services	621,594	514,759	198,085	\$ 316,674	38.48%
34 Student Transportation	1,584,907	2,458,340	1,094,631	\$ 1,363,709	44.53%
35 Food Service	-	-	-	\$ -	0.00%
36 Cocurricular	1,435,606	1,899,094	860,869	\$ 1,038,225	45.33%
41 General Administration	2,860,538	2,734,717	1,369,415	\$ 1,365,302	50.08%
51 Maintenance & Operations	6,281,864	6,020,708	3,508,720	\$ 2,511,988	58.28%
52 Security & Monitoring	1,569,959	1,447,764	642,453	\$ 805,310	44.38%
53 Data Processing	2,982,468	3,179,457	1,249,114	\$ 1,930,343	39.29%
61 Community Services	47,906	72,958	35,416	\$ 37,542	48.54%
71 Debt Service	690,378	793,138	470,412	\$ 322,726	59.31%
81 Facilities acquisition & Construction	-	35,000	35,265	\$ (265)	100.76%
93 Payment to Fiscal Agent	150,000	150,000		\$ 150,000	0.00%
99 Appraisal Costs	543,218	543,218	392,310	\$ 150,908	72.22%
Total Expenditures	\$ 56,585,691	\$ 53,877,387	\$ 27,426,532	\$ 26,450,855	50.91%

State Revenue



Greenville Independent School District State Revenue Projections

2023-2024 School Year State Revenue

ADA Number Used for Projection			4,876
Total Foundation School Program Funding		\$ 16,037,053	
Total State Funding			<u>\$ 16,037,053</u>
Number of School Days	163		
Days Completed Through December 31, 2023	74		
Percentage of Days Completed Through May 29, 2024	45%		
State Revenue Earned to Date		<u>\$ 7,280,625</u>	

Property Tax Collections



**Greenville Independent School District
Comparative Tax Collections
For the Six Months Ended December 31, 2023**

	<u>As of 12/31/2023</u>
Maintenance and Operations (M & O) Tax Collections	\$ 4,740,119
Maintenance and Operations Original Budget	\$ 27,889,441
Percent M & O Budget Collected	<u>17.00%</u>
Total for Month of December	<u>\$ 3,400,308</u>

2023-2024 Child Nutrition



**GREENVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETARY FINANCIAL REPORT - CHILD NUTRITION
as of December 31, 2023
(Unaudited)**

FUND/ FUNCTION		FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
	REVENUES				
240	Local Revenues	\$ 300,000	\$ 72,033	\$ 227,967	24.01%
240	State Revenues	20,000	14,541	\$ 5,459	72.71%
240	Federal Revenues	4,000,000	30,397	\$ 3,969,603	0.76%
	Total Revenues	\$ 4,320,000	\$ 116,971	\$ 4,203,029	2.71%

2023-2024 Child Nutrition



**GREENVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETARY FINANCIAL REPORT - CHILD NUTRITION
as of December 31, 2023
(Unaudited)**

FUND/ FUNCTION	FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
EXPENDITURES				
11 Instructional			-	
12 Instructional Resources			-	
13 Curriculum & Staff Development			-	
21 Instructional Leadership			-	
23 School Leadership			-	
31 Guidance & Counseling			-	
33 Health Services			-	
34 Student Transportation			-	
35 Food Service	4,250,000	1,746,808	2,503,192	41.10%
36 Cocurricular			-	
41 General Administration			-	
51 Maintenance & Operations			-	
52 Security & Monitoring			-	
53 Data Processing			-	
61 Community Services			-	
71 Debt Service			-	
81 Facility Acquisition			-	
93 Payment to Fiscal Agent			-	
99 Appraisal Costs			-	
Total Expenditures	\$ 4,250,000	\$ 1,746,808	\$ 2,503,192	41.10%

2023-2024 Debt Service Fund



**GREENVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETARY FINANCIAL REPORT - DEBT SERVICE
as of December 31, 2023
(Unaudited)**

FUND/ FUNCTION		FINAL APPROVED BUDGET	AMENDED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
	REVENUES					
599	Local Revenues	\$ 10,135,449	\$ 10,135,449	\$ 2,148,016	\$ 7,987,433	21.19%
599	State Revenues	-	-	-	\$ -	0.00%
599	Federal Revenues	-	-	-	\$ -	0.00%
	Total Revenues	\$ 10,135,449	\$ 10,135,449	\$ 2,148,016	\$ 7,987,433	21.19%

2023-2024 Debt Service Fund



GREENVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETARY FINANCIAL REPORT - DEBT SERVICE
 as of December 31, 2023
 (Unaudited)

FUND/ FUNCTION	FINAL APPROVED BUDGET	AMENDED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
EXPENDITURES					
11 Instructional				-	
12 Instructional Resources				-	
13 Curriculum & Staff Development				-	
21 Instructional Leadership				-	
23 School Leadership				-	
31 Guidance & Counseling				-	
33 Health Services				-	
34 Student Transportation				-	
35 Food Service				-	
36 Cocurricular				-	
41 General Administration				-	
51 Maintenance & Operations				-	
52 Security & Monitoring				-	
53 Data Processing				-	
61 Community Services				-	
71 Debt Service	10,135,449	10,135,449	2,281,944	7,853,505	22.51%
81 Facility Acquisition				-	
93 Payment to Fiscal Agent				-	
99 Appraisal Costs				-	
Total Expenditures	\$ 10,135,449	\$ 10,135,449	\$ 2,281,944	\$ 7,853,505	22.51%

Maintenance Tax Note Series 2023



Greenville ISD
Series 2023 MTN Capital Projects as of 12/31/2023

Project	Original Projected Cost	Amended Projected Cost	Actual Expenditures	Balance	Total Projected Remaining Costs
LPW Abatement of Lead	\$ 70,000	\$ 70,000	\$ -	\$ 70,000.00	\$ 70,000
LPW Replacement of Doors & Frames after Abatement	90,000	90,000	48,682	41,318	41,318
Engineering & Assessment of LPW	10,000	10,000	2,000	8,000	8,000
T6 Renovations; LPW & GMS Portables, & GHS Boilers [combined project]	5,558,500	5,558,500	494,850	5,063,650	5,063,650
5 Buses (4 regular, 1 SPED)	658,000	658,000	-	658,000	658,000
SPED Camera2	125,000	125,000	134,321	(9,321)	(9,321)
Police Vehicles (5), outfitted	180,000	180,000	172,500	7,500	7,500
HVAC Replacement	1,000,000	1,000,000	-	1,000,000	1,000,000
Elevator at Stadium	100,000	100,000	38,700	61,300	61,300
Contingency	208,500	208,500	-	208,500	208,500
	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>	<u>\$ 891,054</u>	<u>7,108,946</u>	<u>\$ 7,108,946</u>

Transfer In
Interest Earned on capital funds

\$ 8,000,000
223,359

Total Funding Sources

\$ 8,223,359

Available

223,359

ESSER



ESSER Report

	ESSER II <i>Ended 9/30/2023</i>	ESSER III <i>Ending 9/30/2024</i>
<u>Revenue</u>		
Award	\$ 5,405,593.00	\$ 12,144,117.00
Total Revenue	<u>\$ 5,405,593.00</u>	<u>\$ 12,144,117.00</u>
<u>Expenditures</u>		
2021-2022	\$ 846,082.78	\$ 3,639,394.36
2022-2023	\$ 879,332.91	\$ 4,969,629.53
2023-2024	\$ 3,680,177.31	\$ 749,496.15
Total Expenditures	<u>\$ 5,405,593.00</u>	<u>\$ 9,358,520.04</u>
<u>Encumbrances</u>		
Year 3 Payroll, 2023-2024 <i>(including benefits)</i>	\$ -	\$ 807,720.00
FOB Access for Indoor Facility	\$ -	\$ 30,000.00
Silent Alarms in Classrooms	\$ -	\$ 371,745.00
5 Buses (4 regular, 1 SPED)	\$ -	\$ 706,730.00
Total Encumbrances	<u>\$ -</u>	<u>\$ 1,916,195.00</u>
Net Balance	<u>\$ -</u>	<u>\$ 869,401.96</u>
ESSER BALANCE	\$ 869,401.96	

ESSER



NOTES:

Previously Paid With ESSER

HVAC

2021-2022 Incentive Pay: Aug/Nov

2022-2023 Incentive Pay: Sept/Nov/March

2023-2024 Incentive Pay: Sept

Bus Driver pay Increase

Longevity Stipend

Payroll Year 1 2021-2022

Payroll Year 2 2022-2023

Water Fountains

TECH - Chomebooks

Learning without Tears PreK- 5



Questions?