



# **1<sup>st</sup> Quarter Financial**

**For the Three Months Ended September 30, 2023**

**Finance Department**

# 2023-2024 Revenue & Expense



GREENVILLE INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY FINANCIAL REPORT - GENERAL FUND  
 as of September 30, 2023  
 (Unaudited)

FUND/ FUNCTION		FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
<b>REVENUES</b>					
199/180	5700 - Local Revenues	\$ 33,508,125	\$ 472,529	\$ 33,035,596	1.41%
199/180	5800 - State Revenues	21,400,000	409,215	\$ 20,990,785	1.91%
199	5900 - Federal/Other Revenues	1,725,000	-	\$ 1,725,000	0.00%
	<b>Total Revenues</b>	<b>\$ 56,633,125</b>	<b>\$ 881,744</b>	<b>\$ 55,751,381</b>	<b>1.56%</b>

# 2023-2024 Revenue & Expense



GREENVILLE INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY FINANCIAL REPORT - GENERAL FUND  
 as of September 30, 2023  
 (Unaudited)

FUND/ FUNCTION	FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET	
<b>EXPENDITURES</b>					
11	Instructional	\$ 29,613,296	\$ 6,157,246	\$ 23,456,050	20.79%
12	Instructional Resources	54,432	11,538	\$ 42,894	21.20%
13	Curriculum & Staff Development	1,441,562	363,002	\$ 1,078,560	25.18%
21	Instructional Leadership	873,001	226,591	\$ 646,410	25.96%
23	School Leadership	3,688,560	801,604	\$ 2,886,956	21.73%
31	Guidance & Counseling	2,062,842	452,477	\$ 1,610,365	21.93%
32	Social Work Services	83,560	19,056	\$ 64,504	22.81%
33	Health Services	621,594	134,275	\$ 487,319	21.60%
34	Student Transportation	1,584,907	520,855	\$ 1,064,052	32.86%
35	Food Service	-	-	\$ -	0.00%
36	Cocurricular	1,435,606	388,560	\$ 1,047,046	27.07%
41	General Administration	2,860,538	701,871	\$ 2,158,667	24.54%
51	Maintenance & Operations	6,281,864	2,146,891	\$ 4,134,973	34.18%
52	Security & Monitoring	1,569,959	353,413	\$ 1,216,546	22.51%
53	Data Processing	2,982,468	683,186	\$ 2,299,282	22.91%
61	Community Services	47,906	14,670	\$ 33,236	30.62%
71	Debt Service	690,378	296,300	\$ 394,078	42.92%
93	Payment to Fiscal Agent	150,000	-	\$ 150,000	0.00%
99	Appraisal Costs	543,218	186,251	\$ 356,967	34.29%
<b>Total Expenditures</b>		<b>\$ 56,585,691</b>	<b>\$ 13,480,536</b>	<b>\$ 43,105,155</b>	<b>23.82%</b>
<b>Net Change in Fund Balance</b>		<b>\$ 47,434</b>	<b>\$ (13,042,135)</b>		

# State Revenue



## Greenville Independent School District State Revenue Projections

### 2023-2024 School Year State Revenue

<b>ADA Number Used for Projection</b>			<b>5,250</b>
<b>Total Foundation School Program Funding</b>		<b>\$ 16,368,880</b>	
<b>Total State Funding</b>			<b><u>\$ 16,368,880</u></b>
<b>Number of School Days</b>	<b>163</b>		
<b>Days Completed Through September 30, 2023</b>	<b>32</b>		
<b>Percentage of Days Completed Through May 29, 2024</b>	<b>20%</b>		
<b>State Revenue Earned to Date</b>		<b><u>\$ 3,213,522</u></b>	

# Property Tax Collections



**Greenville Independent School District  
Comparative Tax Collections  
For the Three Months Ended September 30, 2023**

	<u>As of 9/30/2023</u>
Maintenance and Operations (M & O) Tax Collections	\$ 448,594
Maintenance and Operations Original Budget	\$ 33,508,125
Percent M & O Budget Collected	<u>1.34%</u>
<b>Total for Month of September</b>	<u>\$ 100,916</u>

# 2023-2024 Child Nutrition Report



**GREENVILLE INDEPENDENT SCHOOL DISTRICT**  
**BUDGETARY FINANCIAL REPORT - CHILD NUTRITION**  
 as of September 30, 2023  
 (Unaudited)

FUND/ FUNCTION		FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
<b>REVENUES</b>					
240	Local Revenues	\$ 300,000	\$ 975	\$ 299,026	0.32%
240	State Revenues	20,000	7,843	\$ 12,157	39.21%
240	Federal Revenues	4,000,000	-	\$ 4,000,000	0.00%
	<b>Total Revenues</b>	<b>\$ 4,320,000</b>	<b>\$ 8,817</b>	<b>\$ 4,311,183</b>	<b>0.20%</b>

# 2022-2023 Child Nutrition Report



GREENVILLE INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY FINANCIAL REPORT - CHILD NUTRITION  
 as of September 30, 2023  
 (Unaudited)

FUND/ FUNCTION	FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
<b>EXPENDITURES</b>				
11			-	
12			-	
13			-	
21			-	
23			-	
31			-	
33			-	
34			-	
35	4,250,000	718,364	3,531,636	16.90%
36			-	
41			-	
51			-	
52			-	
53			-	
61			-	
71			-	
81			-	
93			-	
99			-	
<b>Total Expenditures</b>	<b>\$ 4,250,000</b>	<b>\$ 718,364</b>	<b>\$ 3,531,636</b>	<b>16.90%</b>

# 2023-2024 Debt Service Fund Report



**GREENVILLE INDEPENDENT SCHOOL DISTRICT**  
**BUDGETARY FINANCIAL REPORT - DEBT SERVICE**  
 as of September 30, 2023  
 (Unaudited)

FUND/ FUNCTION		FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
	<b>REVENUES</b>				
599	Local Revenues	\$ 10,135,449	\$ 40,266	\$ 10,095,183	0.40%
599	State Revenues	-	-	\$ -	0.00%
599	Federal Revenues	-	-	\$ -	0.00%
	<b>Total Revenues</b>	<b>\$ 10,135,449</b>	<b>\$ 40,266</b>	<b>\$ 10,095,183</b>	<b>0.40%</b>



# 2023-2024 Debt Service Fund Report



**GREENVILLE INDEPENDENT SCHOOL DISTRICT**  
**BUDGETARY FINANCIAL REPORT - DEBT SERVICE**  
 as of September 30, 2023  
 (Unaudited)

FUND/ FUNCTION	FINAL APPROVED BUDGET	YTD REVENUES/ EXPENDITURES	YTD REMAINING BALANCE	PERCENT OF BUDGET
<b>EXPENDITURES</b>				
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	2,259,335	7,876,114 22.29%
81 Facility Acquisition			-	
93 Payment to Fiscal Agent			-	
99 Appraisal Costs			-	
<b>Total Expenditures</b>	<b>\$ 10,135,449</b>	<b>\$ 10,135,449</b>	<b>\$ 2,259,335</b>	<b>\$ 7,876,114 22.29%</b>

# Maintenance Tax Note Series 2023



## Greenville ISD

### Series 2023 MTN Capital Projects as of 9/30/2023

<u>Project</u>	<u>Original Projected Cost</u>	<u>Amended Projected Cost</u>	<u>Actual Expenditures</u>	<u>Balance</u>	<u>Total Projected Remaining Costs</u>
LPW Abatement of Lead	\$ 70,000	\$ 70,000	\$ 34,626	\$ 35,374.00	\$ 35,374
LPW Replacement of Doors & Frames after Abatement	90,000	90,000	-	90,000	90,000
Engineering & Assessment of LPW	10,000	10,000	-	10,000	10,000
T6 Renovations; LPW & GMS Portables [combined project]	5,158,500	5,158,500	188,105	4,970,395	4,970,395
GHS Boilers	400,000	400,000	-	400,000	400,000
5 Buses (4 regular, 1 SPED)	658,000	658,000	-	658,000	658,000
SPED Camera2	125,000	125,000	165,000	(40,000)	(40,000)
Police Vehicles (5), outfitted	180,000	180,000	-	180,000	180,000
HVAC Replacement	1,000,000	1,000,000	38,700	961,300	961,300
Elevator at Stadium	100,000	100,000	-	100,000	100,000
Contingency	208,500	208,500	-	208,500	208,500
	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>	<u>\$ 426,431</u>	<u>7,573,569</u>	<u>\$ 7,573,569</u>

Transfer In

\$ 8,000,000

Interest Earned on capital funds

117,804

Total Funding Sources

\$ 8,117,804

Available

117,804

# ESSER



	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	\$ 3,263,553.43	\$ 1,153,931.38
Total Expenditures	<u>\$ 4,988,969.12</u>	<u>\$ 9,762,955.27</u>
<u>Encumbrances</u>		
Year 3 Payroll, 2023-2024 <i>(including benefits)</i>	\$ -	\$ 807,720.00
Cloud Cameras	\$ -	\$ 400,000.00
FOB Access for Indoor Facility	\$ -	\$ 30,000.00
Silent Alarms in Classrooms	\$ -	\$ 371,745.00
Emergency Operations Room	\$ -	\$ -
Chromebook Repairs	\$ 13,102.60	
Cleaning Supplies	\$ 195,333.88	
HVAC	\$ 179,182.76	\$ -
5 Buses (4 regular, 1 SPED)	\$ -	\$ 706,730.00
Total Encumbrances	<u>\$ 387,619.24</u>	<u>\$ 2,316,195.00</u>
Net Balance	<u>\$ 29,004.64</u>	<u>\$ 64,966.73</u>
<b>ESSER BALANCE</b>	<b>\$ 93,971.37</b>	

# 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?**