



# **3<sup>rd</sup> Quarter Financial**

**For the Nine Months Ended March 31, 2024**

**Finance Department**

# 2023-2024 General Fund



**GREENVILLE INDEPENDENT SCHOOL DISTRICT  
BUDGETARY FINANCIAL REPORT - GENERAL FUND  
as of March 31, 2024  
(Unaudited)**

| <b>FUND/<br/>FUNCTION</b> | <b>FINAL<br/>APPROVED<br/>BUDGET</b> | <b>AMENDED<br/>APPROVED<br/>BUDGET</b> | <b>YTD<br/>REVENUES/<br/>EXPENDITURES</b> | <b>YTD<br/>REMAINING<br/>BALANCE</b> | <b>PERCENT<br/>OF<br/>BUDGET</b> |
|---------------------------|--------------------------------------|--|---|--------------------------------------|----------------------------------|
| <b>REVENUES</b>           |                                      |  |   |                                      |                                  |
| 199/180 Local Revenues    | \$ 33,508,125                        | \$ 27,889,441                          | \$ 25,685,011                             | \$ 2,204,430                         | 92.10%                           |
| 199/180 State Revenues    | 21,400,000                           | 24,262,947                             | 15,829,761                                | \$ 8,433,186                         | 65.24%                           |
| 199 Federal Revenues      | 1,725,000                            | 1,725,000                              | 266,480                                   | \$ 1,458,520                         | 15.45%                           |
| <b>Total Revenues</b>     | <b>\$ 56,633,125</b>                 | <b>\$ 53,877,388</b>                   | <b>\$ 41,781,252</b>                      | <b>\$ 12,096,136</b>                 | <b>77.55%</b>                    |

# 2023-2024 General Fund



GREENVILLE INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY FINANCIAL REPORT - GENERAL FUND  
 as of March 31, 2024  
 (Unaudited)

| FUND/<br>FUNCTION                        | FINAL<br>APPROVED<br>BUDGET | AMENDED<br>APPROVED<br>BUDGET | YTD<br>REVENUES/<br>EXPENDITURES | YTD<br>REMAINING<br>BALANCE | PERCENT<br>OF<br>BUDGET |
|--|-----------------------------|-------------------------------|----------------------------------|-----------------------------|-------------------------|
| <b>EXPENDITURES</b>                      |                             |                               |                                  |                             |                         |
| 11 Instructional                         | \$ 29,613,296               | \$ 25,471,244                 | \$ 20,102,352                    | \$ 5,368,892                | 78.92%                  |
| 12 Instructional Resources               | 54,432                      | 34,205                        | 10,660                           | \$ 23,545                   | 31.17%                  |
| 13 Curriculum & Staff Development        | 1,441,562                   | 1,690,544                     | 1,268,643                        | \$ 421,901                  | 75.04%                  |
| 21 Instructional Leadership              | 873,001                     | 939,212                       | 805,436                          | \$ 133,776                  | 85.76%                  |
| 23 School Leadership                     | 3,688,560                   | 2,978,068                     | 2,470,064                        | \$ 508,004                  | 82.94%                  |
| 31 Guidance & Counseling                 | 2,062,842                   | 2,736,674                     | 1,994,396                        | \$ 742,277                  | 72.88%                  |
| 32 Social Work Services                  | 83,560                      | 72,078                        | 59,555                           | \$ 12,523                   | 82.63%                  |
| 33 Health Services                       | 621,594                     | 514,759                       | 329,456                          | \$ 185,303                  | 64.00%                  |
| 34 Student Transportation                | 1,584,907                   | 2,458,340                     | 1,640,163                        | \$ 818,177                  | 66.72%                  |
| 35 Food Service                          | -                           | -                             | -                                | \$ -                        | 0.00%                   |
| 36 Cocurricular                          | 1,435,606                   | 1,899,094                     | 1,366,274                        | \$ 532,819                  | 71.94%                  |
| 41 General Administration                | 2,860,538                   | 2,734,717                     | 2,199,332                        | \$ 535,385                  | 80.42%                  |
| 51 Maintenance & Operations              | 6,281,864                   | 6,281,408                     | 4,961,126                        | \$ 1,320,282                | 78.98%                  |
| 52 Security & Monitoring                 | 1,569,959                   | 1,447,764                     | 1,054,271                        | \$ 393,492                  | 72.82%                  |
| 53 Data Processing                       | 2,982,468                   | 3,179,457                     | 1,861,756                        | \$ 1,317,702                | 58.56%                  |
| 61 Community Services                    | 47,906                      | 72,958                        | 52,893                           | \$ 20,065                   | 72.50%                  |
| 71 Debt Service                          | 690,378                     | 793,138                       | 492,720                          | \$ 300,418                  | 62.12%                  |
| 81 Facilities acquisition & Construction | -                           | 35,000                        | 35,265                           | \$ (265)                    | 100.76%                 |
| 93 Payment to Fiscal Agent               | 150,000                     | 50,000                        | 11,450                           | \$ 38,550                   | 22.90%                  |
| 99 Appraisal Costs                       | 543,218                     | 749,428                       | 598,369                          | \$ 151,059                  | 79.84%                  |
| <b>Total Expenditures</b>                | <b>\$ 56,585,691</b>        | <b>\$ 54,138,087</b>          | <b>\$ 41,314,181</b>             | <b>\$ 12,823,907</b>        | <b>76.31%</b>           |
| <b>Net Change in Fund Balance</b>        | <b>\$ 47,434</b>            | <b>\$ (260,699)</b>           | <b>\$ 467,072</b>                |                             |                         |

# State Revenue



## Greenville Independent School District State Revenue Projections

### 2023-2024 School Year State Revenue

|   |    |                   |                      |
|---|----|-------------------|----------------------|
| ADA Number Used for Projection                    |    |                   | <b>4,876</b>         |
| Total Foundation School Program Funding           | \$ | <b>16,037,053</b> |                      |
| Total State Funding                               |    |                   | <u>\$ 16,037,053</u> |
| Number of School Days                             |    | <b>163</b>        |                      |
| Days Completed Through March 31, 2024             |    | <b>125</b>        |                      |
| Percentage of Days Completed Through May 29, 2024 |    | <b>77%</b>        |                      |
| State Revenue Earned to Date                      | \$ | <b>12,298,354</b> |                      |

# Property Tax Collections



**Greenville Independent School District  
Comparative Tax Collections  
For the Nine Months Ended March 31, 2024**

|  | <u>As of<br/>3/31/2024</u> |
|--|----------------------------|
| Maintenance and Operations (M & O) Tax Collections | \$ 24,643,965              |
| Maintenance and Operations Original Budget         | \$ 27,889,441              |
| Percent M & O Budget Collected                     | <u>88.36%</u>              |
| <br><b>Total for Month of March</b>                | <br><u>\$ 449,177</u>      |

# 2023-2024 Child Nutrition



GREENVILLE INDEPENDENT SCHOOL DISTRICT  
BUDGETARY FINANCIAL REPORT - CHILD NUTRITION  
as of March 31, 2024  
(Unaudited)

| FUND/<br>FUNCTION |                       | FINAL<br>APPROVED<br>BUDGET | YTD<br>REVENUES/<br>EXPENDITURES | YTD<br>REMAINING<br>BALANCE | PERCENT<br>OF<br>BUDGET |
|-------------------|-----------------------|-----------------------------|----------------------------------|-----------------------------|-------------------------|
| <b>REVENUES</b>   |                       |                             |                                  |                             |                         |
| 240               | Local Revenues        | \$ 300,000                  | \$ 209,940                       | \$ 90,060                   | 69.98%                  |
| 240               | State Revenues        | 20,000                      | 17,330                           | \$ 2,670                    | 86.65%                  |
| 240               | Federal Revenues      | 4,000,000                   | 1,717,739                        | \$ 2,282,261                | 42.94%                  |
|                   | <b>Total Revenues</b> | <b>\$ 4,320,000</b>         | <b>\$ 1,945,010</b>              | <b>\$ 2,374,990</b>         | <b>45.02%</b>           |

# 2023-2024 Child Nutrition



GREENVILLE INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY FINANCIAL REPORT - CHILD NUTRITION  
 as of March 31, 2024  
 (Unaudited)

| FUND/<br>FUNCTION                 | FINAL<br>APPROVED<br>BUDGET | YTD<br>REVENUES/<br>EXPENDITURES | YTD<br>REMAINING<br>BALANCE | PERCENT<br>OF<br>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                   | 4,250,000                   | 2,784,934                        | 1,465,066                   | 65.53%                  |
| 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                |                             |                                  | -                           |                         |
| <b>Total Expenditures</b>         | <b>\$ 4,250,000</b>         | <b>\$ 2,784,934</b>              | <b>\$ 1,465,066</b>         | <b>65.53%</b>           |

# 2023-2024 Debt Service Fund



**GREENVILLE INDEPENDENT SCHOOL DISTRICT**  
**BUDGETARY FINANCIAL REPORT - DEBT SERVICE**  
 as of March 31, 2024  
 (Unaudited)

| FUND/<br>FUNCTION     | FINAL<br>APPROVED<br>BUDGET | AMENDED<br>BUDGET    | YTD<br>REVENUES/<br>EXPENDITURES | YTD<br>REMAINING<br>BALANCE | PERCENT<br>OF<br>BUDGET |
|-----------------------|-----------------------------|----------------------|----------------------------------|-----------------------------|-------------------------|
| <b>REVENUES</b>       |                             |                      |                                  |                             |                         |
| 599 Local Revenues    | \$ 10,135,449               | \$ 10,135,449        | \$ 10,723,464                    | \$ (588,015)                | 105.80%                 |
| 599 State Revenues    | -                           | -                    | -                                | \$ -                        | 0.00%                   |
| 599 Federal Revenues  | -                           | -                    | -                                | \$ -                        | 0.00%                   |
| <b>Total Revenues</b> | <b>\$ 10,135,449</b>        | <b>\$ 10,135,449</b> | <b>\$ 10,723,464</b>             | <b>\$ (588,015)</b>         | <b>105.80%</b>          |



# 2023-2024 Debt Service Fund



GREENVILLE INDEPENDENT SCHOOL DISTRICT  
 BUDGETARY FINANCIAL REPORT - DEBT SERVICE  
 as of March 31, 2024  
 (Unaudited)

| FUND/<br>FUNCTION         | FINAL<br>APPROVED<br>BUDGET | AMENDED<br>BUDGET    | YTD<br>REVENUES/<br>EXPENDITURES | YTD<br>REMAINING<br>BALANCE | PERCENT<br>OF<br>BUDGET |
|---------------------------|-----------------------------|----------------------|----------------------------------|-----------------------------|-------------------------|
| <b>EXPENDITURES</b>       |                             |                      |                                  |                             |                         |
| 11                        |                             |                      |                                  | -                           |                         |
| 12                        |                             |                      |                                  | -                           |                         |
| 13                        |                             |                      |                                  | -                           |                         |
| 21                        |                             |                      |                                  | -                           |                         |
| 23                        |                             |                      |                                  | -                           |                         |
| 31                        |                             |                      |                                  | -                           |                         |
| 33                        |                             |                      |                                  | -                           |                         |
| 34                        |                             |                      |                                  | -                           |                         |
| 35                        |                             |                      |                                  | -                           |                         |
| 36                        |                             |                      |                                  | -                           |                         |
| 41                        |                             |                      |                                  | -                           |                         |
| 51                        |                             |                      |                                  | -                           |                         |
| 52                        |                             |                      |                                  | -                           |                         |
| 53                        |                             |                      |                                  | -                           |                         |
| 61                        |                             |                      |                                  | -                           |                         |
| 71                        | 10,135,449                  | 10,135,449           | 2,281,944                        | 7,853,505                   | 22.51%                  |
| 81                        |                             |                      |                                  | -                           |                         |
| 93                        |                             |                      |                                  | -                           |                         |
| 99                        |                             |                      |                                  | -                           |                         |
| <b>Total Expenditures</b> | <b>\$ 10,135,449</b>        | <b>\$ 10,135,449</b> | <b>\$ 2,281,944</b>              | <b>\$ 7,853,505</b>         | <b>22.51%</b>           |

# Maintenance Tax Note Series 2023



## Greenville ISD

### Series 2023 MTN Capital Projects as of 3/31/2024

| Project  | Original<br>Projected<br>Cost | Amended<br>Projected<br>Cost | Actual<br>Expenditures | Balance          | Total Projected<br>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                             |
| T6 Renovations; LPW & GMS Portables, & GHS Boilers<br>[combined project] | 5,558,500                     | 5,558,500                    | 3,096,027              | 2,462,473        | 2,462,473                          |
| 5 Buses (4 regular, 1 SPED)  | 658,000                       | 658,000                      | 657,350                | 650              | 650                                |
| SPED Camera2   | 125,000                       | 125,000                      | 154,842                | (29,842)         | (29,842)                           |
| Police Vehicles (5), outfitted   | 180,000                       | 180,000                      | 172,500                | 7,500            | 7,500                              |
| HVAC Replacement   | 1,000,000                     | 1,000,000                    | 32,175                 | 967,825          | 967,825                            |
| Elevator at Stadium  | 100,000                       | 100,000                      | 97,103                 | 2,897            | 2,897                              |
| Contingency  | 218,500                       | 218,500                      | -                      | 218,500          | 218,500                            |
|  | <u>\$ 8,000,000</u>           | <u>\$ 8,000,000</u>          | <u>\$ 4,258,680</u>    | <u>3,741,320</u> | <u>\$ 3,741,320</u>                |
| Transfer In  |                               | \$ 8,000,000                 |                        |                  |                                    |
| Interest Earned on capital funds   |                               | 313,537                      |                        |                  |                                    |
| Total Funding Sources  |                               | <u>\$ 8,313,537</u>          |                        |                  |                                    |
| Available  |                               | 313,537                      |                        |                  |                                    |

# ESSER



| <b>ESSER Report</b>  |                        |                         |
|--|------------------------|-------------------------|
|  | ESSER II               | ESSER III               |
|  | <i>Ended 9/30/2023</i> | <i>Ending 9/30/2024</i> |
| <u>Revenue</u>   |                        |                         |
| Award  | \$ 5,405,593.00        | \$ 12,144,117.00        |
| <b>Total Revenue</b>   | <b>\$ 5,405,593.00</b> | <b>\$ 12,144,117.00</b> |
| <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        | \$ 2,621,338.89         |
| <b>Total Expenditures</b>  | <b>\$ 5,405,593.00</b> | <b>\$ 11,230,362.78</b> |
| <u>Encumbrances</u>  |                        |                         |
| Remaining Year 3 Payroll, 2023-2024<br><i>(including benefits)</i> | \$ -                   | \$ 23,004.22            |
| Set Aside  | \$ -                   | \$ 890,750.00           |
| <b>Total Encumbrances</b>  | <b>\$ -</b>            | <b>\$ 913,754.22</b>    |
| <b>Net Balance</b>   | <b>\$ -</b>            | <b>\$ -</b>             |
| <b>ESSER BALANCE</b>   | <b>\$ -</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 - Chromebooks

Learning without Tears PreK- 5

Buses

Cleaning Supplies/Equipment

Portable Sinks

Silent Panic Alert System

5 Buses



**Questions?**