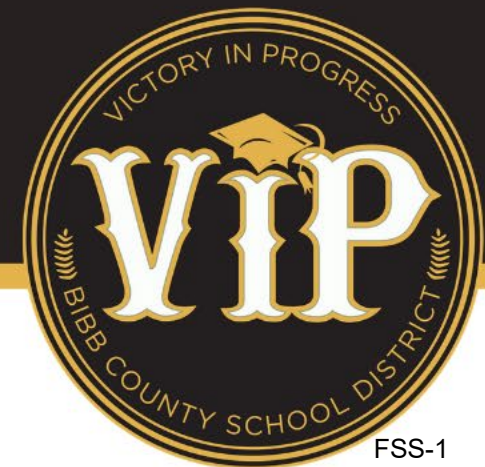


Financial Statements

February 28, 2022

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.



Sharon Roberts, CPA
Chief Financial Officer
April 21, 2022

WHAT WE BELIEVE



VISION

Each student will demonstrate strength of character and will be college or career ready.



MISSION

The Bibb County School District develops a highly trained staff and an engaged community dedicated to educating each student for a 21st century global society.



VALUES

- Competence
- Loyalty
- Open Communication
- Defined Autonomy
- Honor

HOW WE MAINTAIN ACCOUNTABILITY

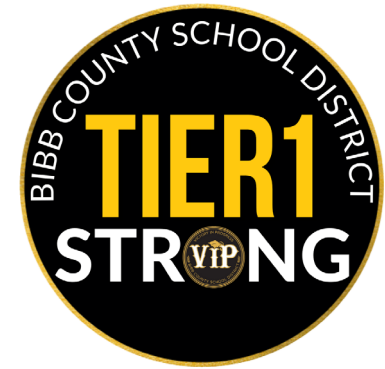
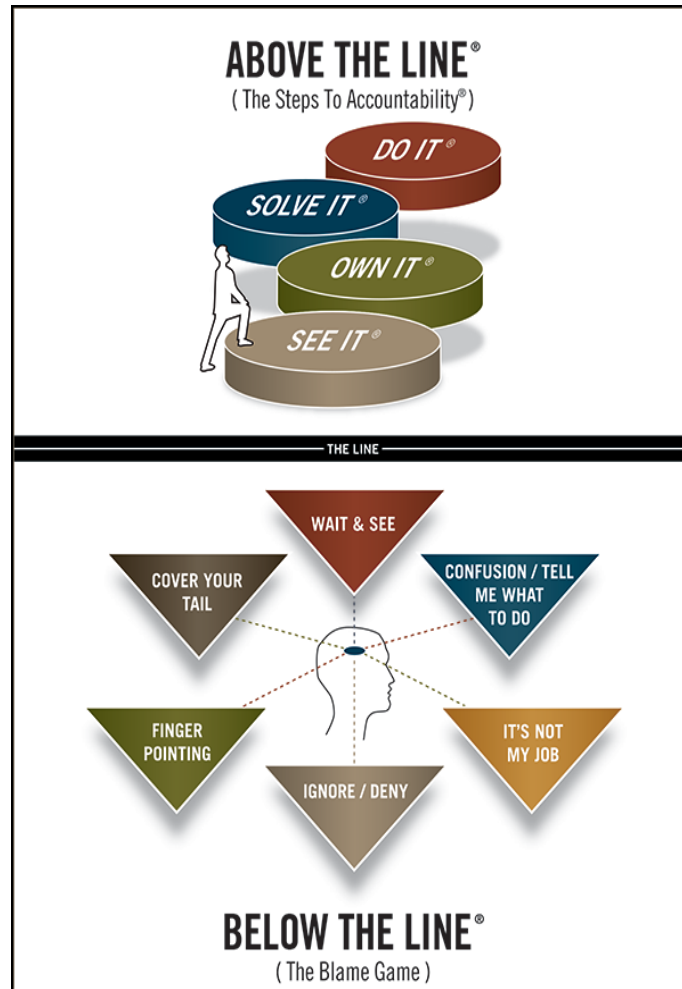
NON-NEGOTIABLES

- MTSS (RtI & PBIS)
- Personalized Learning
- Leader in Me



The Results Pyramid®

©Partners in Leadership

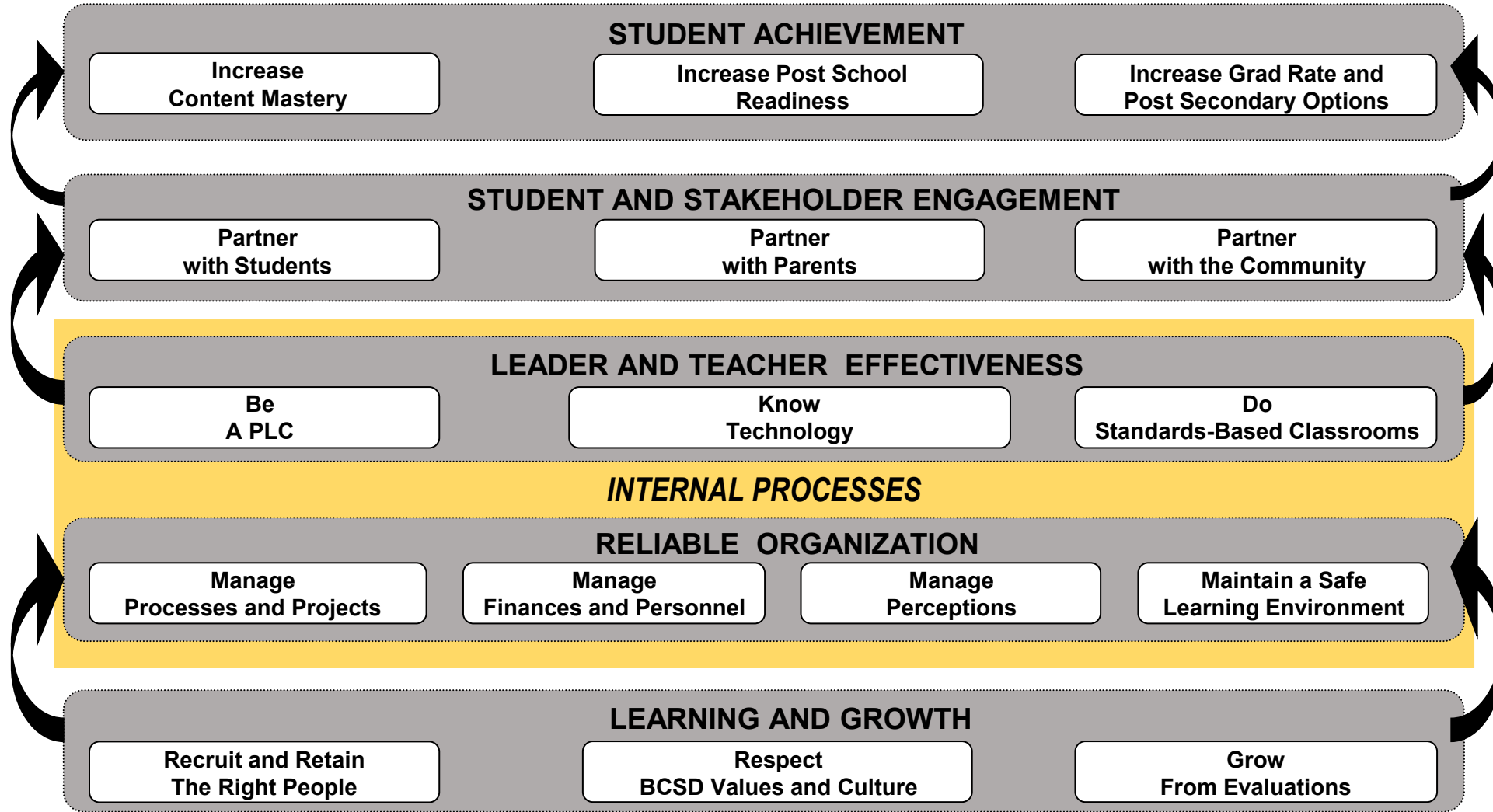


TIER 1 STRONG

- Ensuring all students perform on or above grade-level
 - Teaching and reinforcing positive academic and social behaviors
 - Consistently implementing evidence-based strategies
 - Continually collaborating to improve student outcomes
- All departments and employees play a part in us being Tier 1 Strong!*

VICTORY IN OUR SCHOOLS

Overriding Objective = CCRPI > 70



STRATEGIC PRIORITIES

Priority 1: Get students reading on grade level.

Priority 2: Be successful on the Georgia Milestones.

Priority 3: Increase the number of students in school every day.

Priority 4: Close the knowing-doing gap.

Priority 5: Work hard to support schools.

Priority 6: Establish a culture of accountability for everyone.





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Comparative Financial Statements
Current Fiscal Year 2022 Compared to Last
Fiscal Year 2021

For the Eight Months Ending
February 28, 2022 and February 28, 2021

Comparative Balance Sheet for General Fund

Assets	February 28, 2022	February 28, 2021	\$ Variance	% Variance
Cash in Bank	\$ 7,705,927	\$ 6,006,721	\$ 1,699,206	28.29%
Investments	84,109,263	66,659,906	17,449,357	26.18%
Accounts Receivable	-	-	-	-
Intergovernmental Receivable	3,273	112,388	(109,115)	-97.09%
Accrued QBE Receivable	18,785,719	18,832,566	(46,848)	-0.25%
Prepaid Expenditures	2,991	-	2,991	2.66%
Taxes Receivable (Less Allowance for Doubtful Accounts)	-	-	-	0.00%
Interfund Receivable	11,295	33,266	(21,971)	-66.05%
TOTAL ASSETS	\$ 110,618,467	\$ 91,644,847	\$ 18,973,621	20.70%

Comparative Balance Sheet for General Fund

Liabilities and Fund Equity	February 28, 2022	February 28, 2021	\$ Variance	% Variance
Accounts Payable	\$ 3,648,939	\$ 3,456,535	\$ 192,404	5.57%
Intergovernmental Payable	(61,136)	(48,012)	(13,124)	0.00%
Accrued Salaries & Benefits Payable	17,201,546	16,991,759	209,787	0.00%
Interfund Payable	-	(549)	549	0.00%
Payroll Related Liabilities	14,279	49,199	(34,920)	-70.98%
Deferred Revenue	-	-	-	0.00%
TOTAL LIABILITIES	\$ 20,803,629	\$ 20,448,933	\$ 354,696	1.73%
Assigned for Bus Replacement	\$ 386,100	-	\$ 386,100	0.00%
Assigned for Transportation-Super Fund	50,000	50,000	-	0.00%
Unassigned Fund Balance	89,378,739	71,145,914	18,232,825	37.80%
TOTAL FUND EQUITY	\$ 89,814,839	\$ 71,195,914	\$ 18,618,925	38.37%
TOTAL LIABILITIES AND FUND EQUITY	\$ 110,618,467	\$ 91,644,847	\$ 18,973,621	20.70%

Comparative Statement of Revenues and Expenditures for General Fund

Revenues:	February 28, 2022	February 28, 2021	\$ Variance	% Variance
Local Taxes	\$ 80,220,937	\$ 79,004,139	\$ 1,216,798	1.54%
Other Taxes	1,026,565	799,360	227,205	28.42%
Tuition	3,298	-	3,298	#DIV/0!
Earnings on Investments	22,903	27,510	(4,607)	-16.75%
Other Local Revenues	794,236	1,422,427	(628,191)	-44.16%
QBE Revenue	89,281,386	90,647,285	(1,365,898)	-1.51%
Austerity Reduction	(2,291,228)	(5,813,917)	3,522,689	-60.59%
Local Fair Share	(14,220,062)	(14,195,739)	(24,322)	0.17%
Equalization Funding	5,033,288	6,985,198	(1,951,910)	-27.94%
Other Grants from Dept of Ed	609,428	1,715,488	(1,106,060)	-64.47%
Federal Grants from GaDOE	449,199	-	449,199	0.00%
Federal Grants	3,929,486	1,147,498	2,781,988	0.00%
Sale/Comp for Loss-Fixed Assets	21,843	34,146	(12,303)	0.00%
TOTAL REVENUES	\$ 164,881,279	\$ 161,773,393	\$ 3,107,886	1.92%

Comparative Statement of Revenues and Expenditures for General Fund

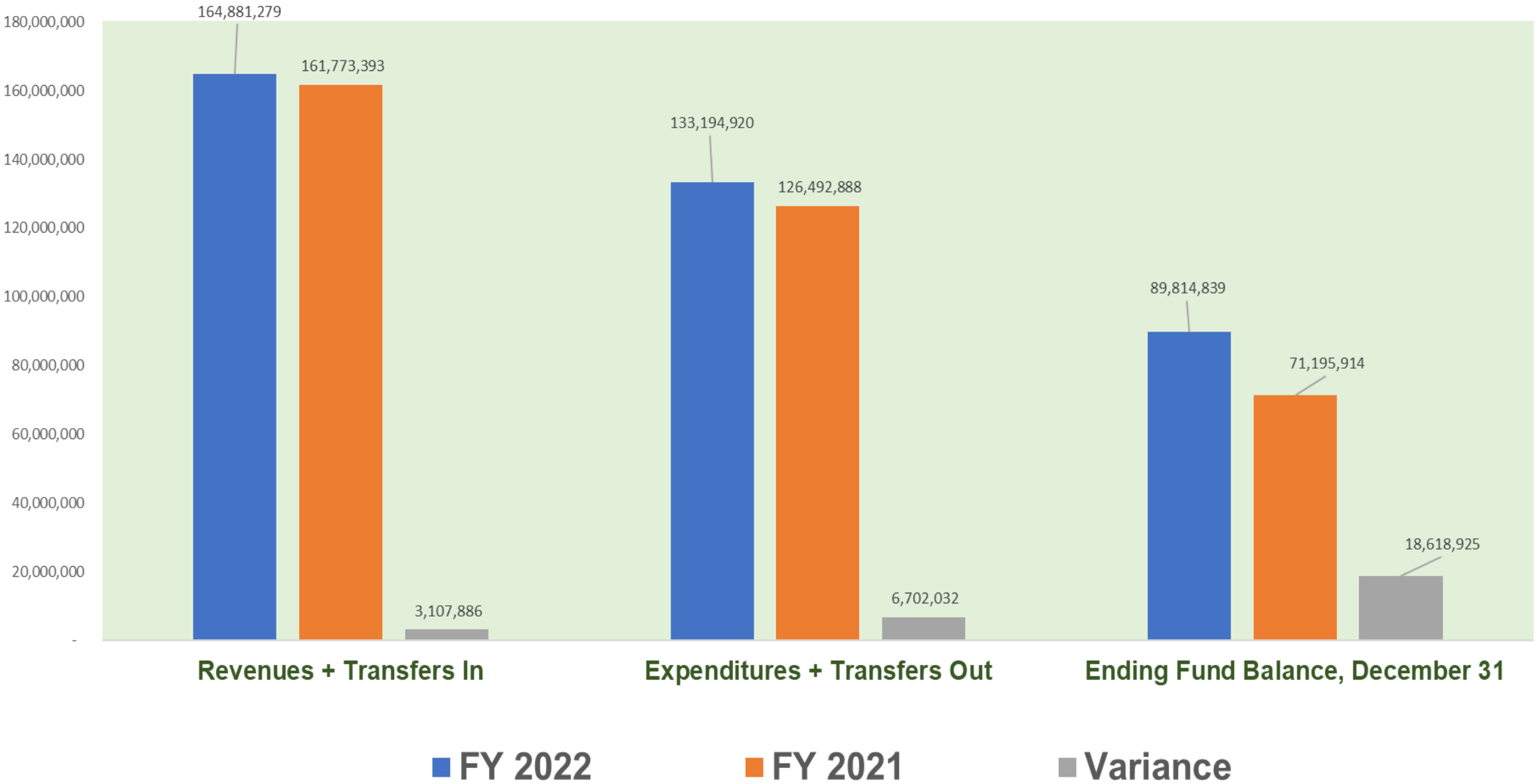
Expenditures:	February 28, 2022	February 28, 2021	\$ Variance	% Variance
Instruction	\$ 78,567,940	\$ 79,157,121	\$ (589,181)	-0.74%
Pupil Services	4,917,654	4,275,338	642,316	15.02%
Instructional Services	3,385,030	2,624,329	760,701	28.99%
Educational Media Services	2,904,661	2,851,201	53,461	1.88%
Grant and General Administration	1,838,779	1,690,601	148,178	8.76%
School Administration	11,877,461	11,237,524	639,937	5.69%
Business Services	1,713,340	974,136	739,204	75.88%
Maintenance & Operations	12,854,815	12,031,422	823,393	6.84%
Student Transportation Services	5,952,911	4,867,046	1,085,866	22.31%
Central Services	7,449,864	5,655,104	1,794,760	31.74%
Debt Services	497,129	442,900	54,228	12.24%
Other Support Services	641,121	409,503	231,618	⁹ 56.56%

Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	February 28, 2022	February 28, 2021	\$ Variance	% Variance
Cost of Sales (1960)	15,575	-	15,575	0.00%
Facilities/Construction Services	-	-	-	0.00%
Enterprises Funds	437,097	276,665	160,432	57.99%
TOTAL EXPENDITURES	\$ 133,053,378	\$ 126,492,888	\$ 6,560,490	5.19%
EXCESS OF REVENUES OVER (UNDER) EXP	\$ 31,827,901	\$ 28,996,046	\$ 2,831,856	9.77%
OTHER FINANCING SOURCES (USES):				
Operating Transfers (IN)	\$ -	\$ -	\$ -	0.00%
Operating Transfers (OUT)	(141,542)	-	(141,542)	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (141,542)	\$ -	\$ (141,542)	0.00%
EXCESS REVENUES OVER (UNDER) EXPENSES	\$ 31,686,359	\$ 35,280,507	\$ (3,594,148)	-10.19%
Fund Balance, Beginning	58,128,480	35,915,407	22,213,073	61.85%
FUND BALANCE, END/PERIOD	\$ 89,814,839	\$ 71,195,914	\$ 18,618,925	26.15%

General Fund

February 28, 2022 Compared to February 28, 2021





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Budget Compared to Actuals

General Fund
For the Eight Months Ending
February 28, 2022



Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals Feb. 28, 2022	Current Period Actuals	Available Budget	% of Budget Committed
Local Taxes (1110,1191)	\$ 84,400,000	\$ 80,220,937	\$ 2,932,362	\$ 4,179,063	95.05%
Other Taxes (1121, 1190)	944,700	1,026,565.27	-	(81,865)	108.67%
Tuition (1310, 1350)	10,000	3,298.00	-	6,702	32.98%
Earnings on Investments (1500)	92,650	22,903.23	5,659.28	69,747	24.72%
Other Local Revenues (1400, 1910, 1920, 1940, 1950, 1960,1970, 1995)	1,606,051	794,235.50	55,445.76	811,816	49.45%
QBE Earnings (3120, 3122, 3125)	129,164,835	89,281,386.39	12,111,405.18	39,883,449	69.12%
Austerity Reduction (3124)	(4,478,863)	(2,291,228.00)	(373,238.00)	(2,187,635)	51.16%
Local Fair Share (3140)	(20,834,191)	(14,220,061.60)	(1,952,808.08)	(6,614,129)	68.25%
Equalization Funding (3210)	7,549,928	5,033,288.00	629,160.00	2,516,640	66.67%

Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals Feb. 28, 2022	Current Period Actuals	Available Budget	% of Budget Committed
Other Grants form Dept. of Ed & On behalf payments (3800, 3912, 3913, 4520)	1,478,950	609,427.84	59,353.12	869,522	41.21%
Federal Grants from GaDOE (4535, 4520)	850,000	449,198.82	160,529.99	400,801	52.85%
Grants-Federal and Indirect Cost (4300, 4820, 1990)	1,875,000	3,929,485.60	421,922.43	(2,054,486)	209.57%
Surplus Sales (5300)	50,000	21,842.65	62.00	28,157	43.69%
TOTAL REVENUES	\$ 202,709,060	\$ 164,881,279	\$ 14,049,854	\$ 37,827,781	81.34%

Statement of Revenues an Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Feb 28, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Instruction (1000)	\$ 128,334,045	\$ 78,567,940	\$ 1,231,167	\$ 79,799,107	\$10,964,360	\$ 48,534,938	62.18%
Pupil Services (2100)	7,637,715	4,917,654	665,777.23	5,583,431	702,960	2,054,284	73.10%
Improvement of Instructional Services (2210 + 2213)	5,075,991	3,385,030	19,767.26	3,404,797	416,692	1,671,194	67.08%
Educational Media Services (2220)	4,372,008	2,904,661	151,478.56	3,056,140	403,532	1,315,868	69.90%
Grant and General Administration (2230 +2300)	2,802,857	1,838,779	605,279.29	2,444,058	183,733	358,799	87.20%
School Administration (2400)	17,581,018	11,877,461	12,336.73	11,889,798	1,551,193	5,691,220	67.63%
Business Services (2500)	2,703,967	1,713,340	61,071.53	1,774,411	250,668	934,056	65.51%
Maintenance & Operations (2600)	21,267,256	12,854,815	308,656.51	13,163,472	1,476,753	8,106,554	61.89%
Student Transportation Services (2700)	9,303,785	5,952,911	470,599.05	6,423,510	881,432	2,880,275	69.04%

Statement of Revenues and Expenditures for General Fund

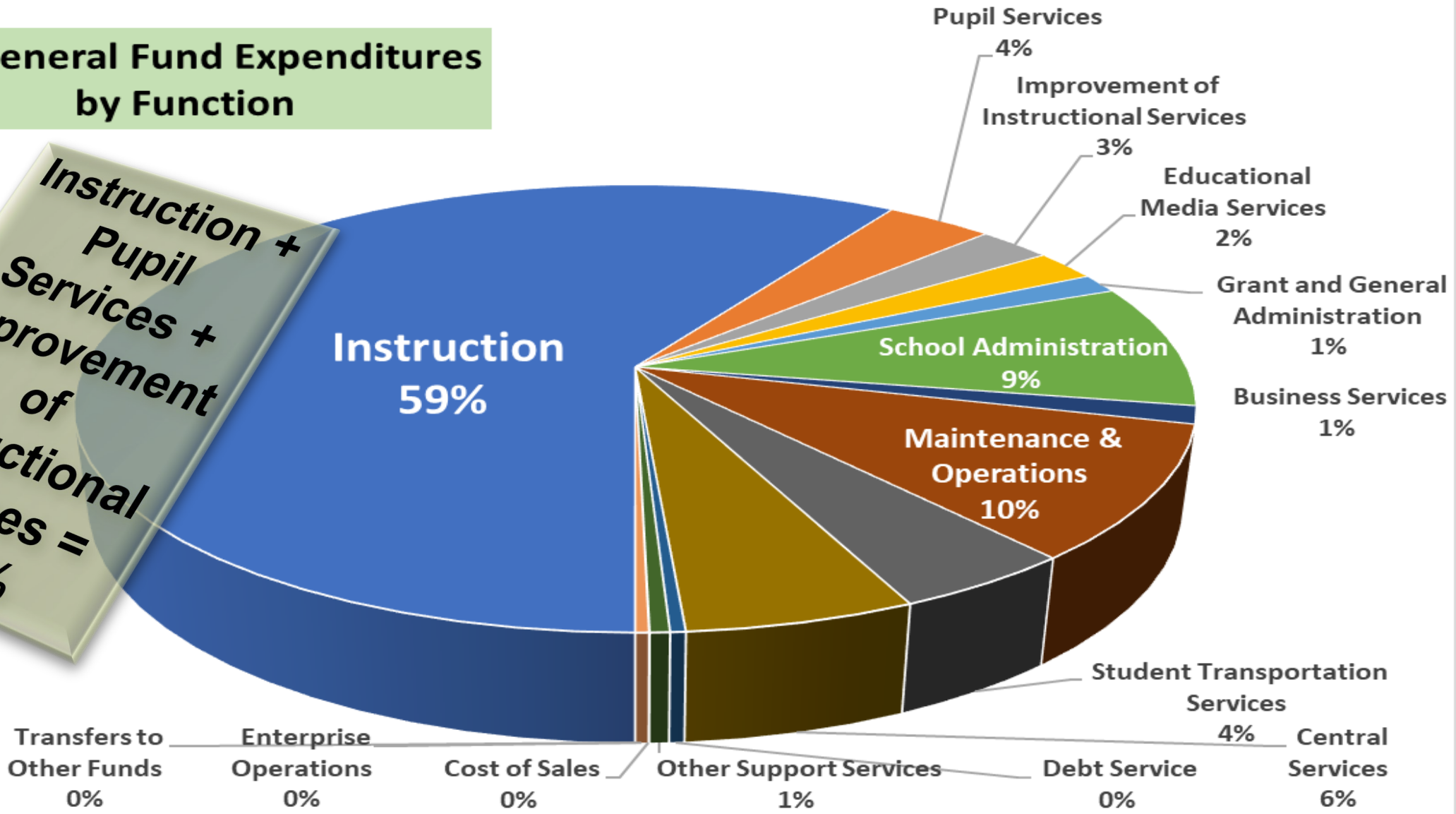
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Feb. 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Central Services (2800)	10,064,849	7,449,864	1,133,068.56	8,582,933	560,826	1,481,916	85.28%
Debt Service (5100)	749,128	497,129	-	497,129	63,000	251,999	66.36%
Other Support Services (2900)	1,301,034	641,121	206,111.16	847,232	139,565	453,802	65.12%
School Nutrition Program (3100)	-	-	-	-	-	-	0.00%
Cost of Sales (1960)	156,500	15,575	10,288.74	25,864	1,190	130,637	16.53%
Facilities/Construction Services (4000)	-	-	-	-	-	-	0.00%
Enterprise Operations (3200)	690,030	437,097	134,405.85	571,503	46,286	111,257	83.70%
TOTAL EXPENDITURES	212,040,183	133,053,378	\$ 5,010,008	138,063,385	\$ 17,642,192	\$73,976,798	65.11
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,331,123)	\$ 31,827,901		\$ 26,817,894	\$(3,592,338)	\$(36,149,017)	-341.09%

Statement of Revenues and Expenditures for General Fund

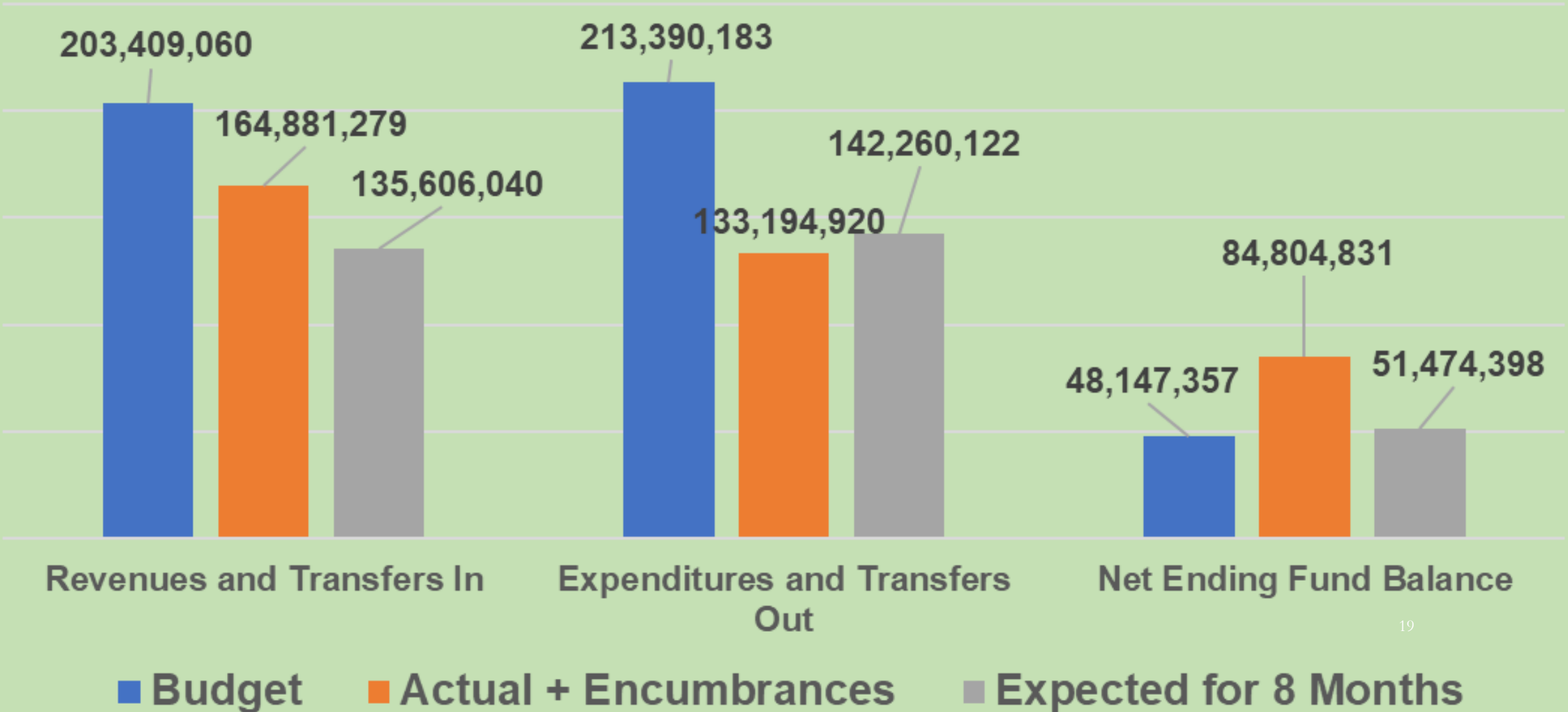
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Feb. 2022	Total Commitments to Date	Available Budget	% of Budget Committed
OTHER FINANCING SOURCES (USES):						
Operating Transfers (IN)	700,000	-	-	-	700,000	0.00%
Operating Transfers (OUT) (5000)	(1,350,000)	(141,542)	-	(141,542)	(1,208,458)	10.48%
TOTAL OTHER FINANCING SOURCES (USES)	(650,000)	(141,542)	-	(141,542)	(508,458)	21.78%
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	(9,981,123)	\$ 31,686,359	-	\$ 26,676,351	\$36,657,474)	317.46%
Fund Balance, Beginning of Period	58,128,480	58,128,480				
FUND BALANCE, END OF PERIOD	48,147,357	\$ 89,814,839				

**% of General Fund Expenditures
by Function**

Instruction + Pupil Services + Improvement of Instructional Services = 65.3 %



General Fund Comparison of Budget to Committed as of February 28, 2022





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements Balance Sheet

All Funds
As of February 28, 2022



Fund Category	Description of Fund Category
All Funds	Consolidated total of all funds used within the Bibb County School District accounting system
General Fund	The General Fund accounts for all resources not required to be accounted for in another fund. Bibb County School District reports most of their financial transactions in this fund. This fund includes all GaDOE QBE revenues, property tax revenues, miscellaneous revenues and the correlating expenditures for the general operations of the District.
Debt Service Fund	Debt Service Funds account for resources used to repay the principal and interest on general long-term debt such as the Bonds of 2020.
Capital Projects Funds	Capital Projects Funds account for resources restricted for major capital outlays. This includes locally funded capital projects, and all ESPLOST funds such as ESPLOST of 2016, Bond Projects financed through the Bonds of 2020, and ESPLOST of 2021.
Title I	This individual special revenue grant fund is established to track all revenues and expenditures from the allocation of Title I funds awarded to the Bibb County School District. These are federal funds passed through the Georgia Department of Education to BCSD.
CARES	This individual special revenue grant fund is established to track all revenues and expenditures from the allocation of CARES funds awarded to the Bibb County School District. These are federal funds passed through the Georgia Department of Education to BCSD.
American Rescue Plan (ARP)	This individual special revenue grant fund is established to track all revenues and expenditures from the allocation of ARP funds awarded to the Bibb County School District. These are federal funds passed through the Georgia Department of Education to BCSD.

Fund Category	Description of Fund Category
Special Revenue Funds	Special Revenue Funds account for resources that are legally restricted for specific purposes. Federal or state grant funds are accounted for in this category.
School Nutrition Fund	Bibb County School District accounts for its revenues and expenditures for school nutrition program as an enterprise fund. Enterprise Funds account for activities financed and operated like business enterprises.
Internal Service Funds	Internal Service Funds account for operations similar to those accounted for in enterprise funds, which provide goods or services to other departments within the Bibb County School District or to other districts. Examples include Workers Compensation self insurance fund, unemployment self insurance fund, dental fund, wellness center fund, and the warehouse fund.
Fiduciary Funds	Fiduciary or agency funds are used to account for situations where the Bibb County School District's role is purely custodial in nature. These funds have restrictions on how they can be spent based on directions of a third party. Examples of fiduciary funds include student club activity accounts where the club or other third-party donor directs the usage of the funds, fringe benefit savings accounts for medical and dependent care, United Way fund, Ryals and Madison funds.
School Activity Special Revenue Funds	These funds are a subset of the overall Special Revenue funds. These are funds generated at the school level through fund raisers, gate receipts, and other student activities to be used at the discretion of the principal for his/her school.

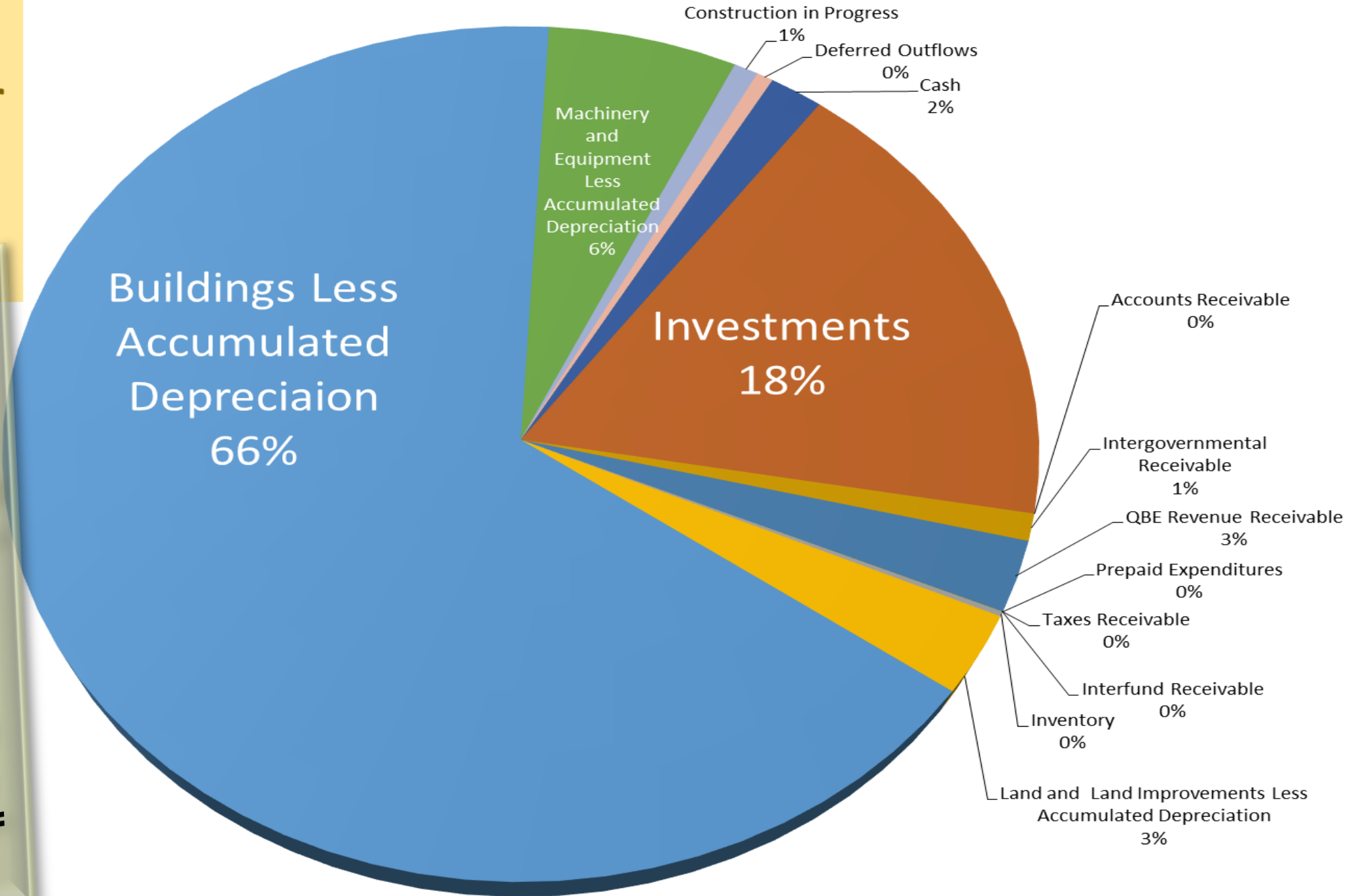
Assets	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX
Cash	\$ 12,149,473	\$ 7,705,927	\$ -	\$ 137,360	\$ (1,042,733)	\$ (577,379)	\$ (2,862,328)	\$ (528,127)
Investments	122,730,321	84,109,263	514,899	33,409,592				
Accounts Receivable	17,914	-						2,006
Intergovernmental Receivable	7,136,285	3,273			973,425	756,595	2,911,872	1,062,769
QBE Revenue Receivable	18,785,719	18,785,719						
Prepaid Expenditures	93,568	2,991			14,340		35,014	41,223
Taxes Receivable	-	-						
Interfund Receivable	22,357	11,295						
Inventory	1,276,891							
Land and Land Improvements	26,590,392							
Accumulated Depreciation-Land Improvements	(4,977,597)							
Buildings	608,623,805							
Accumulated Depreciation-Bldgs	(149,386,198)							
Machinery and Equipment	86,882,835							
Accumulated Depreciation- Machinery & Equipment	(44,479,596)							
Construction in Progress	5,500,941							
Deferred Outflows	3,776,506						23	
Total Assets	\$ 694,743,613	110,618,467	514,899	33,546,952	(54,969)	179,216	84,558	577,871

Assets	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-6XX)	Fiduciary Funds (700-789 and 810- 899)	OPEB Liabilities	Fixed Assets (800)	Long-Term Debt (900)
Cash	\$ 626,520	\$ 2,621,645	\$ 4,163,920	\$ 1,904,667			
Investments		4,100,431		596,136			
Accounts Receivable		15,783	-	125			
Intergovernmental Receivable		1,428,351					
QBE Revenue Receivable							
Prepaid Expenditures							
Taxes Receivable							
Interfund Receivable		-	11,062	-			
Inventory		1,255,496	21,395				
Land and Land Improvements						26,590,392	
Accumulated Depreciation-Land Improvements						(4,977,597)	
Buildings						608,623,805	
Accumulated Depreciation-Buildings						(149,386,198)	
Machinery and Equipment						86,882,835	
Accumulated Depreciation-Machinery & Equipment						(44,479,596)	
Construction in Progress						5,500,941	
Deferred Outflows				-	3,776,506		
Total Assets	626,520	9,421,706	4,196,377	2,500,928	3,776,506	528,754,582	-

Assets by Category for All Funds Combined

Fixed Assets
(Land, Land Improvements, Buildings, Machinery and Equipment, and Construction in Progress) = 76.11%

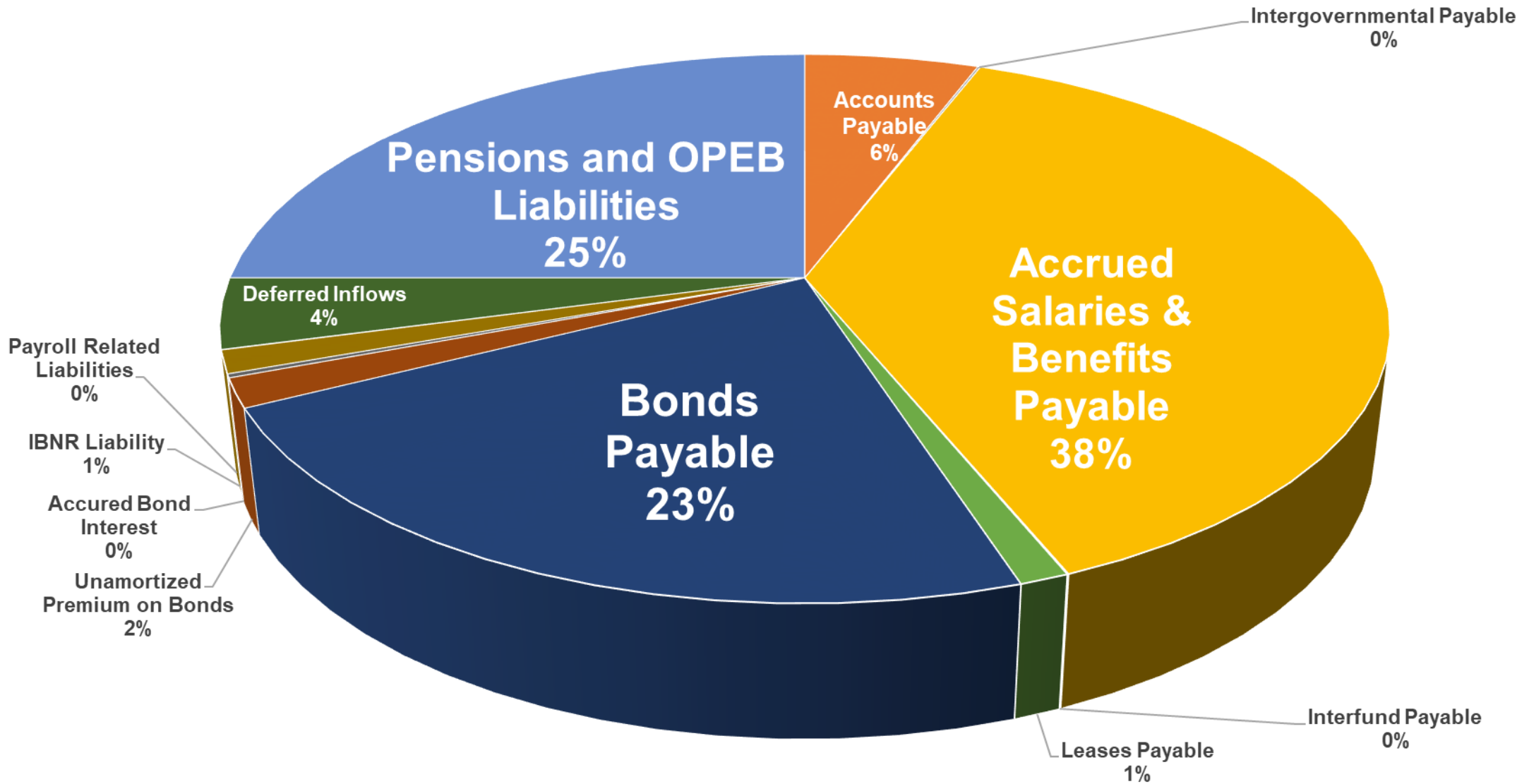
Liquid Assets
(Cash and Investments) = 19.41%



Liabilities	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX
Liabilities								
Accounts Payable	\$ 3,960,236	\$ 3,648,939		\$ 488	\$ (54,969)	\$ 179,216	\$ 84,558	\$ 76,116
Intergovernmental Payable	(61,136)	(61,136)						-
Accrued Salaries & Benefits Payable	26,172,971	17,201,546		(2,610)	1,653,379	220,889	1,424,674	2,255,017
Interfund Payable	22,464	-		274	-			(37,943)
Leases Payable	798,222							
Bonds Payable	15,550,000							
Unamortized Premium on Bonds	1,175,581							
Accrued Bond Interest	156,400							
IBNR Liability	926,478							
Payroll Related Liabilities	14,279	14,279						
Deferred Inflows	2,864,618							47,434
Pensions and OPEB Liabilities	17,233,772							
Total Liabilities	\$ 68,813,886	\$20,803,629	\$ -	\$ (1,849)	\$1,598,410	\$ 400,104	\$1,509,232	\$2,340,624

Liabilities	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601- 6XX)	Fiduciary Funds (700-789 and 810-899)	OPEB Liabilities	Fixed Assets (800)	Long-Term Debt (900)
Liabilities							
Accounts Payable	\$ 1,120	\$ 11,651	\$ 11,265	\$ 1,852	\$ -	\$ -	\$ -
Intergovernmental Payable							
Accrued Salaries & Benefits Payable		1,423,548	5,047				1,991,482
Interfund Payable	11,195	-	-	10,995			
Leases Payable							798,222
Bonds Payable							15,550,000
Unamortized Premium on Bonds							1,175,581
Accrued Bond Interest							156,400
IBNR Liability			926,478				
Payroll Related Liabilities							
Deferred Inflows			22,615		2,794,570		
Pensions and OPEB Liabilities					17,233,772		
Total Liabilities	\$ 12,314	\$ 1,435,199	\$ 965,405	\$ 12,847	\$ 20,028,342	\$ -	\$ 19,671,685

Liabilities-All Funds Combined



Fund Equity	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX
Assigned Fund Equity	\$ 538,060,940	\$ 436,100	\$ 514,899	\$ 33,548,801	\$ (1,653,379)	\$ (220,889)	\$ (1,424,674)	\$ (1,762,753)
Unassigned Fund Balance	87,906,730	89,378,739						
Total Fund Equity	\$625,967,671	\$89,814,839	\$ 514,899	\$ 33,548,801	\$ (1,653,379)	\$ (220,889)	\$ (1,424,674)	\$ (1,762,753)
Total Liabilities and Fund Equity	\$ 694,781,556	110,618,467	514,899	33,546,952	(54,969)	179,216	84,558	577,871

OPEB & Capital Assets have been moved from SNS and Internal Service Funds to OPEB and Fixed Assets Columns for a clearer picture of how these funds perform without the inclusion of those liabilities and assets.

Fund Equity	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-6XX)	Fiduciary Funds (700-789 and 810-899)	OPEB Liabilities	Fixed Assets (800)	Long-Term Debt (900)
Assigned Fund Equity	\$ -	\$ (460,062)	\$ -	\$ -	\$ -	\$ 528,754,582	\$ (19,671,685)
Unassigned Fund Balance	614,206	8,447,137	3,230,972	2,488,082	(16,252,404)		
Total Fund Equity	\$ 614,206	\$ 7,987,075	\$ 3,230,971	\$ 2,488,082	\$ (16,252,404)	\$ 528,754,582	\$ (19,671,685)
Total Liabilities and Fund Equity	\$ 626,520	\$ 9,422,274	\$ 4,196,377	\$ 2,500,928	\$ 3,776,506	\$ 528,754,582	\$ 0

OPEB & Capital Assets have been moved from SNS and Internal Service Funds to OPEB and Fixed Assets Columns for a clearer picture of how these funds perform without the inclusion of those liabilities and assets.

Fund Equity by Fund Group



	General Fund	Debt Service	Capital Projects	All Special Revenues	School Nutrition	Internal Service	Fiduciary	OPEB	Fixed Assets	Long Term Debt
Series 1	89,814,839	514,899	33,548,801	(4,447,489)	7,986,507	3,230,971	2,488,082	(16,251,836)	528,754,582	(19,671,685)



BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Statement of Revenues, Expenditures, and
Encumbrances

All Funds
For the Eight Months Ending February 28, 2022



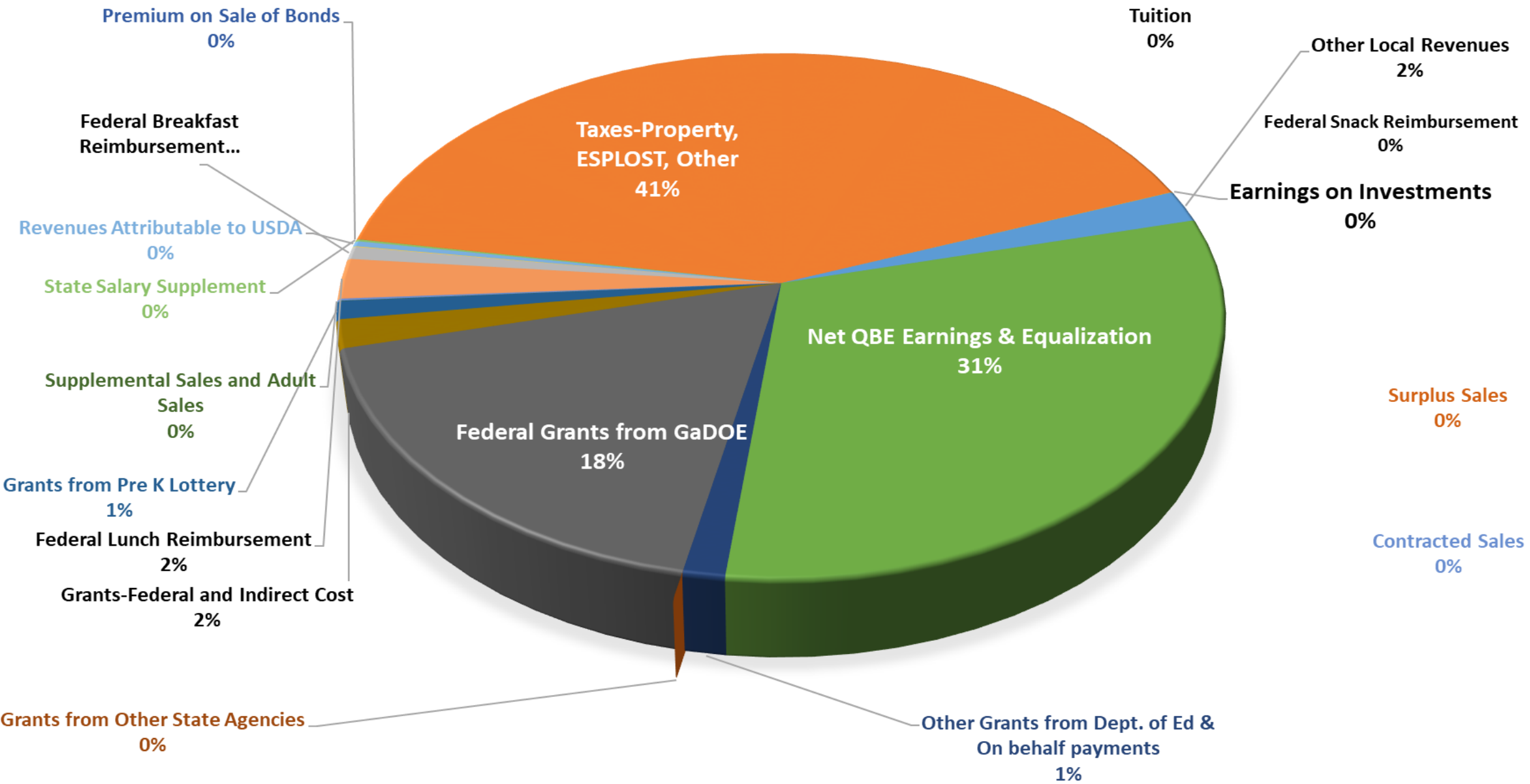
Revenues	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Local Taxes	\$ 103,074,725		\$ 80,220,937	\$ -	\$ 22,853,788	\$ -
Other Taxes	1,026,565		1,026,565			
Tuition	3,298		3,298			
Earnings on Investments	33,736		22,903	456	9,144	
Other Local Revenues	4,960,734		794,236		50,499	
QBE Earnings	89,281,386		89,281,386			
Austerity Reduction	(2,291,228)		(2,291,228)			
Local Fair Share	(14,220,062)		(14,220,062)			
Equalization Funding	5,033,288		5,033,288			
Other Grants from Dept. of Ed & On behalf payments	3,472,641		609,428			
Grants from Other State Agencies	-					
Federal Grants from GaDOE	45,179,035		449,199			8,326,638
Grants-Federal and Indirect Cost	4,417,803		3,929,486		33	
Grants from Pre-K Lottery	2,789,116					

Revenues	American Rescue Plan- ARP (448)	Grants Special Revenues 400,404,406,414,416,421,430,432,451:599 and 5XX	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-690; 692-696; 698-699)	Fiduciary Funds (700-789 and 810-899)
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes						
Tuition						
Earnings on Investments				1,027		206
Other Local Revenues		280,788	634,693	(18,308)	1,668,026	1,550,800
QBE Earnings						
Austerity Reduction						
Local Fair Share						
Equalization Funding						
Other Grants from Dept. of Ed & On behalf payments		2,863,213				
Grants from Other State Agencies		-				
Federal Grants from GaDOE	16,231,154	6,969,943		1,587,475		
Grants-Federal and Indirect Cost		488,318				34
Grants from Pre-K Lottery		2,789,116				

Revenues	Total All Funds		General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Bond Proceeds	-					-	
Supplemental Sales and Adult Sales (1621, 1622)	48,562						
Contracted Sales (1623)	312,138						
Federal Lunch Reimbursement (4510)	6,231,275						
Federal Breakfast Reimbursement (4511, 1611)	1,962,924						
Federal Snack Reimbursement (4513)	87,635						
Revenues Attributable to USDA (4900)	819,951						
State Salary Supplement (3510)	307,508						
Premium on Sale of Bonds	-					-	
Surplus Sales (5300)	24,295		21,843			-	35
TOTAL REVENUES	\$ 252,555,325		\$ 164,881,279	\$ 456	\$ 22,913,431	\$ 8,326,638	\$11,614,626

Revenues	American Rescue Plan- ARP (448)	Grants Special Revenues 400,404,406,414,416,421,430,432,451:599 and 5XX	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-690; 692-696; 698-699)	Fiduciary Funds (700-789 and 810-899)
Bond Proceeds						
Supplemental Sales and Adult Sales (1621, 1622)				48,562		
Contracted Sales (1623)				312,138		
Federal Lunch Reimbursement (4510)				6,231,275		
Federal Breakfast Reimbursement (4511, 1611)				1,962,924		
Federal Snack Reimbursement (4513)				87,635		
Revenues Attributable to USDA (4900)				819,951		
State Salary Supplement (3510)				307,508		
Premium on Sale of Bonds						
Surplus Sales (5300)				2,452		36
TOTAL REVENUES	\$ 13,391,377	\$ 634,693	\$ 11,342,638	\$ 1,668,026	\$ 1,551,006	\$ 13,391,377

ALL FUNDS COMBINED - REVENUES BY CATEGORIES



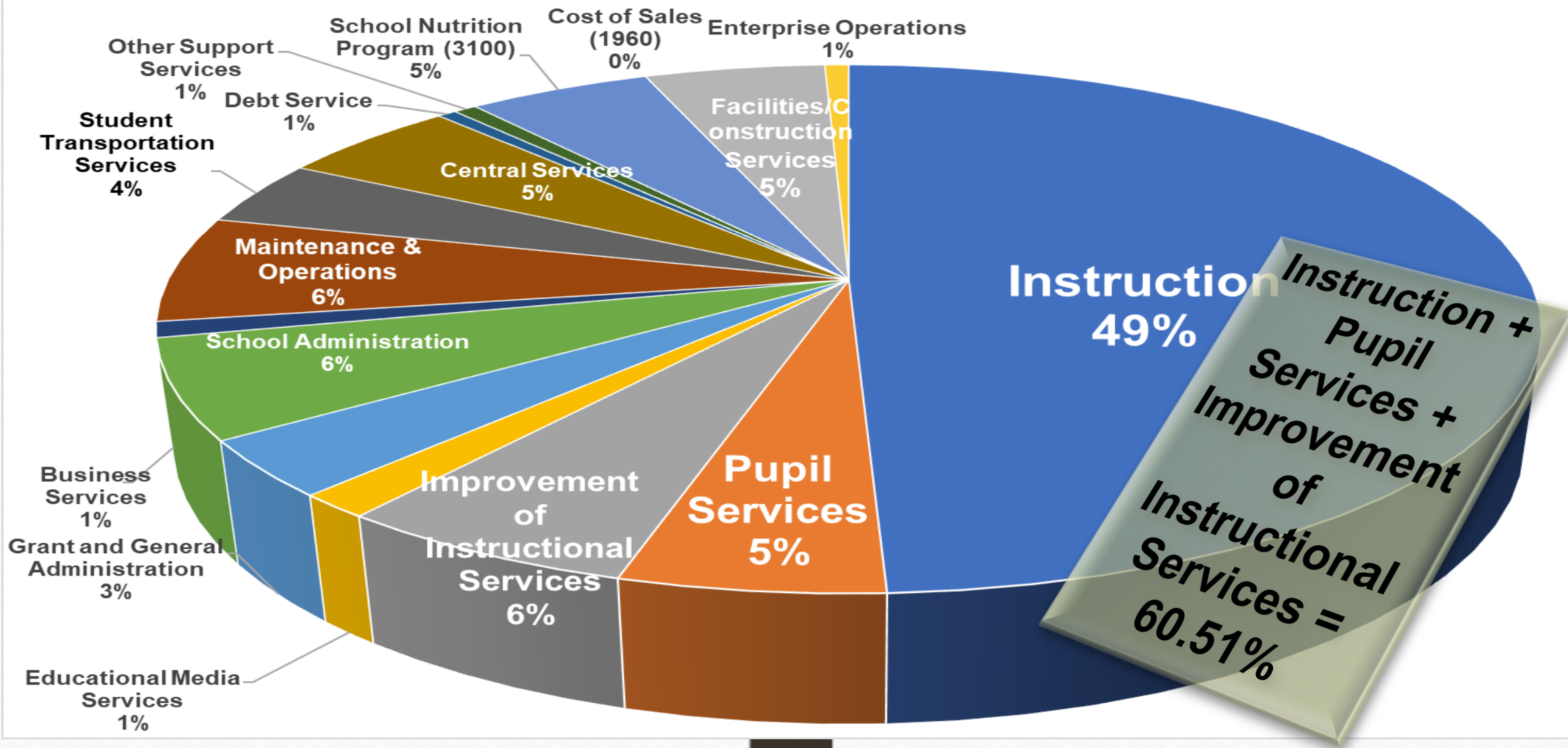
Expenditures	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Instruction	\$ 104,318,615	\$78,567,940			\$3,609,888	\$5,460,419
Pupil Services	11,059,079	4,917,654			1,408,003	557,912
Improvement of Instructional Services	12,735,386	3,385,030			3,518,127	825,937
Educational Media Services	3,111,991	2,904,661				164,694
Grant and General Administration	7,338,353	1,838,779			1,259,180	1,872,558
School Administration	12,833,564	11,877,461			(179)	267,710
Business Services	2,043,769	1,713,340		1,000		119,353
Maintenance & Operations	13,742,023	12,854,815		128,731	84,966	465,541
Student Transportation Services	8,415,031	5,952,911		1,295,927	9,114	469,744
Central Services	10,753,915	7,449,864			65,461	701,358
Debt Service	1,122,729	497,129	625,600	-	38	
Other Support Services	1,356,150	641,121				3,274

Expenditures	American Rescue Plan-ARP (448)	Grants Special Revenues 400,404,406,414,416, 421,430,432, 451:599 and 5XX	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-690; 692-696; 698-699)	Fiduciary Funds (700-789 and 810-899)
Instruction	\$7,411,291	\$9,210,166	\$50,378			\$8,532
Pupil Services	2,029,987	1,841,277	13,224			291,021
Improvement of Instructional Services	2,853,597	2,144,098	7,122			1,474
Educational Media Services	27,652	-	12,079			2,905
Grant and General Administration	1,728,947	638,888				-
School Administration	582,522	356	57,470			48,225
Business Services	175,985	-				34,091
Maintenance & Operations	162,824	40,785			-	4,360
Student Transportation Services	506,484	169,376	9,138			2,335
Central Services	2,109,928	-				427,303
Debt Service		-				
Other Support Services	522	53,018	303,436			³⁹ 354,780

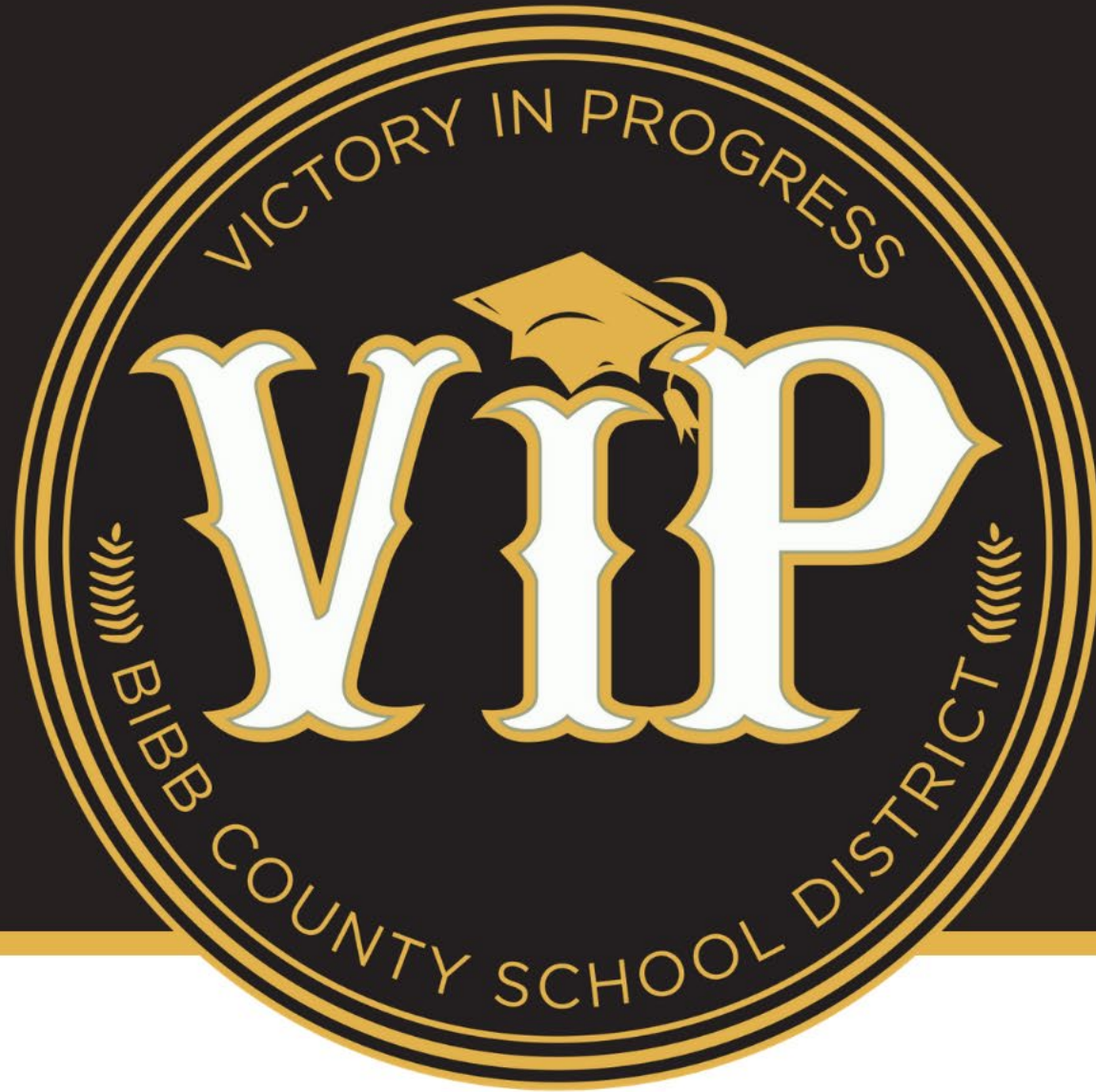
Expenditures/Transfers/Fund Balance/Encumbrances	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
School Nutrition Program (3100)	10,819,117	-				920,467
Cost of Sales (1960)	15,575	15,575				
Facilities/Construction Services	10,643,406	-		10,637,950		5,456
Enterprise Operations (1960R)	1,418,119	437,097				1,091
TOTAL EXPENDITURES	\$211,726,822	\$133,053,378	\$625,600	\$12,063,608	\$9,954,561	\$11,835,515
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$40,828,504	\$31,827,901	(\$625,144)	\$10,849,823	(\$1,627,923)	(\$220,889)
OTHER FINANCING SOURCES (USES):						
Operating Transfers (IN)	-	\$ -	\$ -	\$ -		
Operating Transfers (OUT)	(5,015,000)	(141,542)	\$ (380,000)	(4,635,000)		
TOTAL OTHER FINANCING SOURCES (USES)	\$ (5,015,000)	\$ (141,542)	\$ (380,000)	\$ (4,635,000)	\$ -	\$ -
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$ 35,813,504	\$ 31,686,359	\$ (1,005,144)	\$ 6,214,823	\$ (1,627,923)	\$ (220,889)
Fund Balance, Beginning of Period	590,154,167	58,128,480	1,520,043	27,333,978	(25,456)	-
FUND BALANCE, END OF PERIOD	\$ 625,967,670	\$ 89,814,839	\$ 514,899	\$ 33,548,801	\$ (1,653,379)	\$ (220,889)
Encumbrances	\$ 14,921,300	\$ 5,010,008	\$ -	\$ 5,112,868	\$ 187,663	\$ 1,215,192

Expenditures/Transfers/Fund Balance/Encumbrances	American Rescue Plan- ARP (448)	Grants Special Revenues 400,404,406,414, 416, 421,430,432, 451:599 and 5XX	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-690; 692-696; 698-699)	Fiduciary Funds (700-789 and 810-899)
School Nutrition Program (3100)		432,889		9,465,761		
Cost of Sales (1960)						
Facilities/Construction Services		-				
Enterprise Operations		-			979,931	
TOTAL EXPENDITURES	\$17,589,740	\$14,530,854	\$452,849	\$9,465,761	\$979,931	\$1,175,027
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$1,358,586)	(\$1,139,477)	\$181,845	\$1,876,878	\$688,096	\$375,979
OTHER FINANCING SOURCES (USES):						
Operating Transfers (IN)		\$ -			\$ -	\$ -
Operating Transfers (OUT)		-		141,542	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 141,542	\$ -	\$ -
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$ (1,358,586)	\$ (1,139,477)	\$ 181,845	\$ 2,018,420	\$ 688,096	\$ 375,979
Fund Balance, Beginning of Period	(66,088)	(623,277)	432,361	5,968,655	2,542,876	2,112,103
FUND BALANCE, END OF PERIOD	\$ (1,424,674)	\$ (1,762,753)	\$ 614,206	\$ 7,987,075	\$ 3,230,971	\$ 2,488,082
Encumbrances	\$ 2,605,219	\$ 700,059	\$ 90,292	\$ 7,278,851	\$ 2,814	\$ 109,997

Total Expenditures by Function-All Funds







Leadership. Scholarship. Citizenship.