

Financial Statements

Preliminary June 30, 2022

Unaudited - Books Not Closed

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.



Sharon Roberts, CPA
Chief Financial Officer
August 18, 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

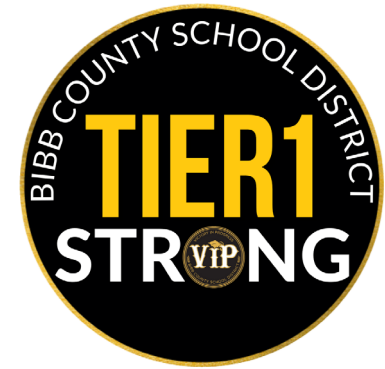
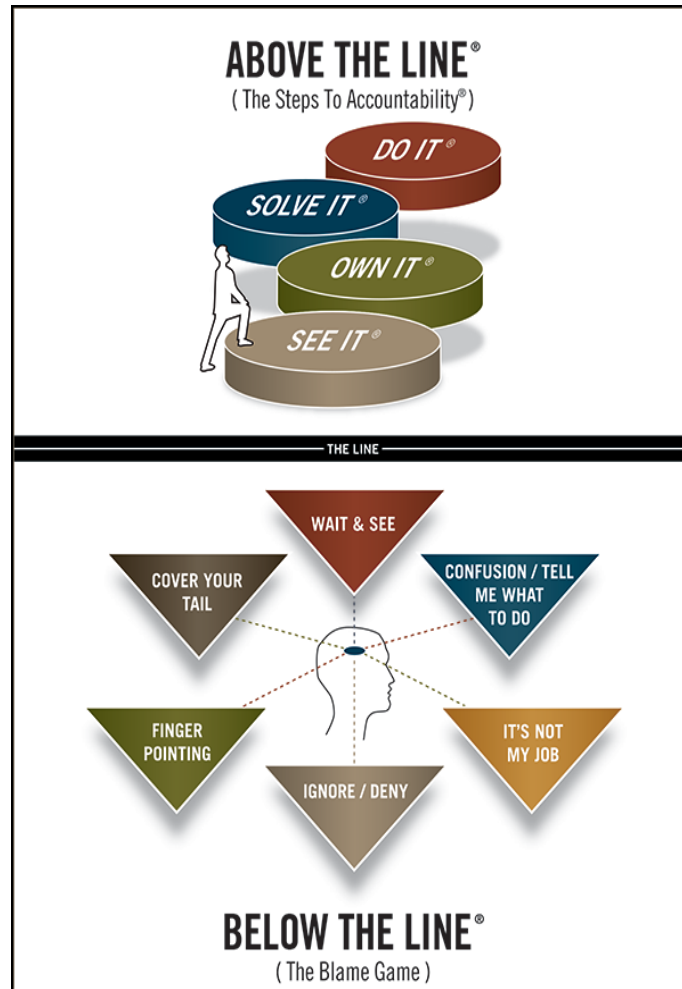
NON-NEGOTIABLES

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



The Results Pyramid®

©Partners in Leadership

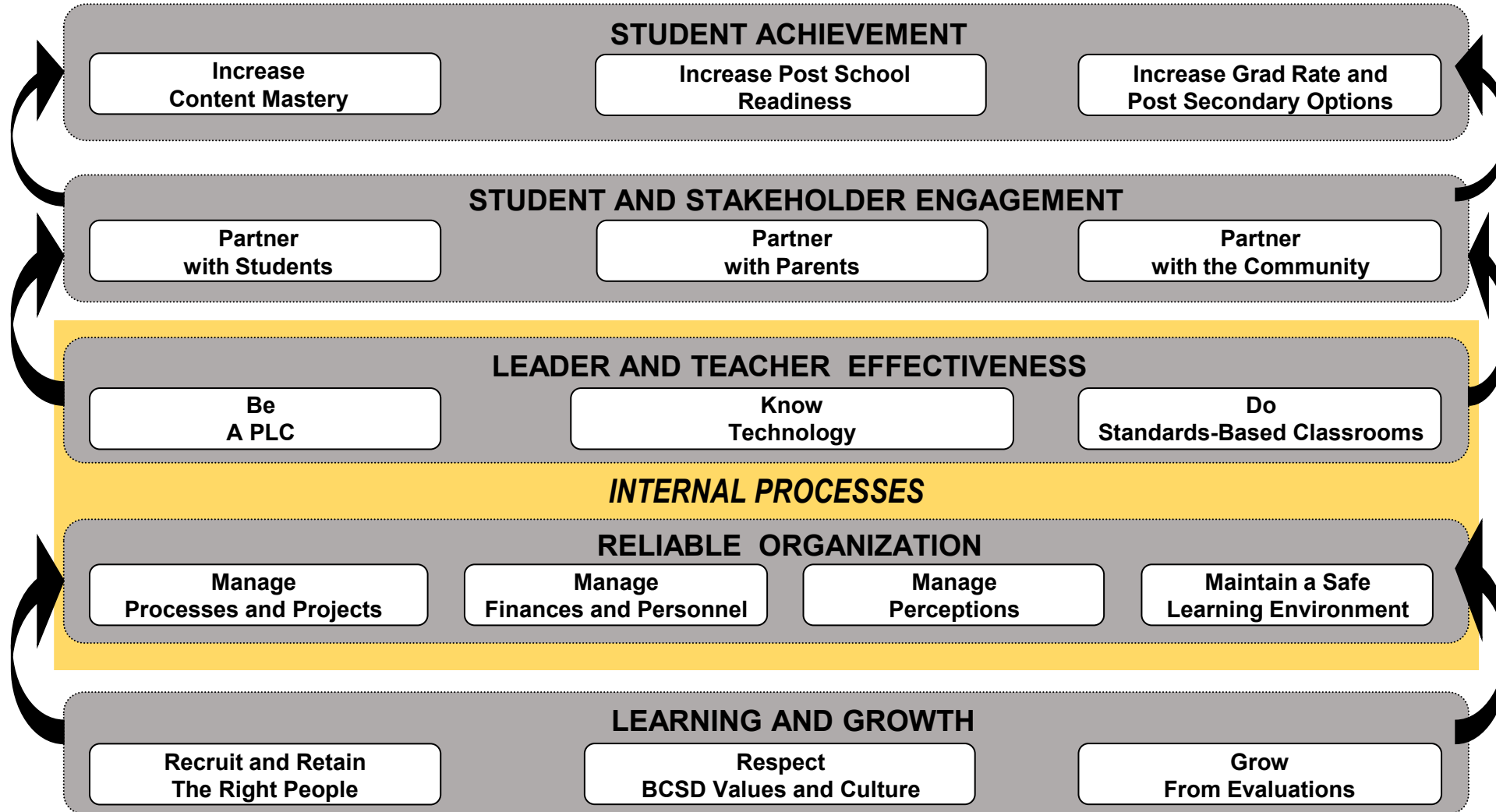


TIER 1 STRONG

- 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 Twelve Months Ending
Preliminary June 30, 2022, and June 30, 2021



Comparative Balance Sheet for General Fund

Assets	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Cash in Bank	\$10,470,378	\$5,885,749	\$4,584,629	77.89%
Investments	66,183,444	61,669,638	4,513,806	7.32%
Accounts Receivable	121,151	42,140	79,011	0.00%
Intergovernmental Receivable	1,619,553	330,461	1,289,092	390.09%
Accrued QBE Receivable	15,486,854	15,253,863	232,991	1.53%
Prepaid Expenditures	342,592	434,040	(91,448)	-27.67%
Taxes Receivable (Less Allowance for Doubtful Accounts)	-	1,768,105	(1,768,105)	-11.59%
Interfund Receivable	8,730	3,026	5,703	188.47%
TOTAL ASSETS	\$94,232,701	\$85,387,021	\$8,845,680	10.36%

Comparative Balance Sheet for General Fund

Liabilities and Fund Equity	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Accounts Payable	\$5,067,576	\$5,135,594	(\$68,018)	-1.32%
Intergovernmental Payable	83,061	100,807	(17,746)	-17.60%
Accrued Salaries & Benefits Payable	20,620,676	20,535,735	84,942	0.41%
Interfund Payable	-	2,403,293	(2,403,293)	-100.00%
Payroll Related Liabilities	-	105,468	(105,468)	-100.00%
Deferred Revenue	-	-	0	0.00%
TOTAL LIABILITIES	\$25,771,313	\$28,280,897	(\$2,509,584)	-8.87%
Assigned for Bus Replacement	\$386,100	\$0	\$386,100	0.00%
Assigned for Transportation-Super Fund	50,000	50,000	0	0.00%
Unassigned Fund Balance	68,025,288	57,056,124	10,969,164	19.23%
TOTAL FUND EQUITY	\$68,461,388	\$57,106,124	\$11,355,264	19.88%
TOTAL LIABILITIES AND FUND EQUITY	\$94,232,701	\$85,387,021	\$8,845,680	10.36%

Comparative Statement of Revenues and Expenditures for General Fund

Revenues:	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Local Taxes	\$88,024,600	\$87,537,779	\$486,821	0.56%
Other Taxes	1,999,876	1,745,264	254,611	14.59%
Tuition	3,298	71,019	(67,721)	-95.36%
Earnings on Investments	154,048	34,955	119,092	340.70%
Other Local Revenues	1,404,706	1,926,824	(522,118)	-27.10%
QBE Revenue	133,479,383	129,055,245	4,424,138	3.43%
Austerity Reduction	694,683	(3,521,549)	4,216,232	-119.73%
Local Fair Share	(21,911,152)	(21,663,407)	(247,745)	1.14%
Equalization Funding	7,549,928	10,477,794	(2,927,866)	-27.94%
Other Grants from Dept of Ed	1,527,453	5,027,656	(3,500,203)	-69.62%
Federal Grants from GaDOE	1,166,780	-	1,166,780	0.00%
Federal Grants	6,981,085	4,967,747	2,013,338	0.00%
Sale/Comp for Loss-Fixed Assets	27,839	144,547	(116,709)	0.00%
TOTAL REVENUES	\$221,102,526	\$215,803,875	\$5,298,651	2.46%

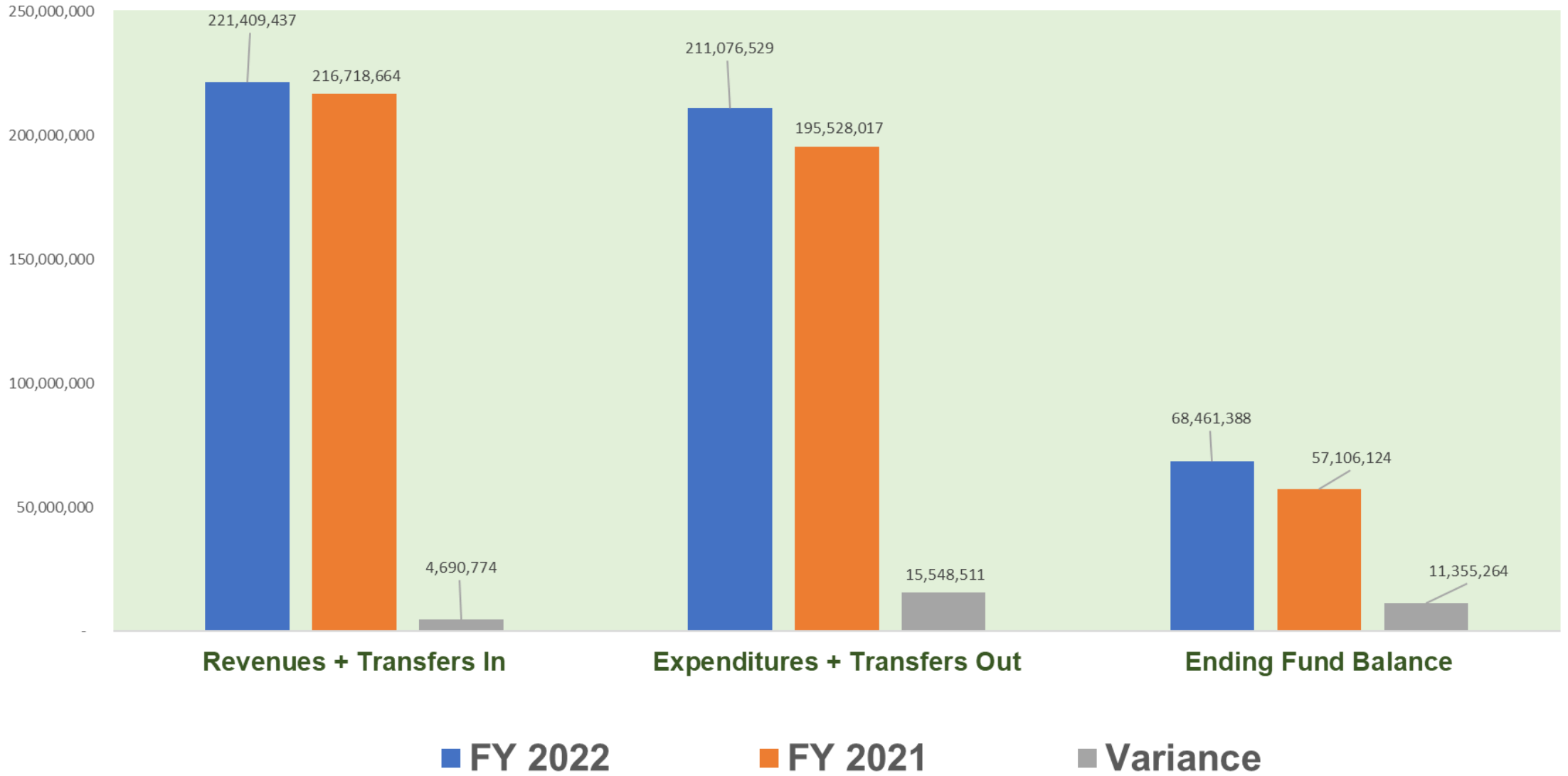
Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Instruction	\$127,244,517	\$122,532,252	\$4,712,266	3.85%
Pupil Services	7,709,201	6,655,431	1,053,770	15.83%
Instructional Services	5,186,678	3,635,948	1,550,731	42.65%
Educational Media Services	4,304,698	4,164,763	139,935	3.36%
Grant and General Administration	2,873,876	2,513,877	359,998	14.32%
School Administration	17,484,041	16,673,969	810,072	4.86%
Business Services	2,532,674	1,580,320	952,353	60.26%
Maintenance & Operations	19,838,962	18,564,814	1,274,148	6.86%
Student Transportation Services	9,602,411	7,678,205	1,924,206	25.06%
Central Services	9,461,501	7,341,140	2,120,360	28.88%
Debt Services	812,129	667,414	144,714	21.68%
Other Support Services	1,018,619	794,956	223,664	28.14%

Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Cost of Sales (1960)	44,787	165,204	(120,417)	0.00%
Facilities/Construction Services	-	-	0	0.00%
Enterprises Funds	711,970	628,878	83,092	13.21%
TOTAL EXPENDITURES	\$208,826,064	\$193,717,873	\$15,108,191	7.80%
EXCESS OF REVENUES OVER (UNDER) EXP	\$12,276,463	\$22,086,003	(\$9,809,541)	-44.42%
OTHER FINANCING SOURCES (USES):				
Operating Transfers (IN)	\$306,911	\$914,789	(\$607,877)	-66.45%
Operating Transfers (OUT)	(2,250,465)	(1,810,145)	(440,320)	24.33%
TOTAL OTHER FINANCING SOURCES (USES)	(\$1,943,554)	(\$895,356)	(\$1,048,198)	117.07%
EXCESS REVENUES OVER (UNDER) EXP	\$10,332,909	\$21,190,647	(\$10,857,739)	-51.24%
Fund Balance, Beginning	58,128,480	35,915,477	22,213,003	¹⁰ 61.85%
FUND BALANCE, END/PERIOD	\$68,461,388	\$57,106,124	\$11,355,264	19.88%

General Fund June 30, 2022 Compared to June 30, 2021





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Budget Compared to Actuals

General Fund
For the Twelve Months Ending
June 30, 2022, and June 30, 2021
Preliminary-Unaudited-Books Not Closed



Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals June 30, 2022	Current Period Actuals	Available Budget	% of Budget Committed
Local Taxes (1110,1191)	84,400,000	88,024,600	\$2,549,004	(\$3,624,600)	104.29%
Other Taxes (1121, 1190)	944,700	1,999,876	199,911	(1,055,176)	211.69%
Tuition (1310, 1350)	10,000	3,298	-	6,702	32.98%
Earnings on Investments (1500)	92,650	154,048	58,045	(61,398)	166.27%
Other Local Revenues (1400, 1910, 1920, 1940, 1950, 1960,1970, 1995)	1,606,051	1,404,706	143,807	201,345	87.46%
QBE Earnings (3120, 3122, 3125)	129,164,835	133,479,383	150,961	(4,314,548)	103.34%
Austerity Reduction (3124)	(4,478,863)	694,683	1,119,716	(5,173,546)	-15.51%
Local Fair Share (3140)	(20,834,191)	(21,911,152)	(671,702)	1,076,961	105.17%
Equalization Funding (3210)	7,549,928	7,549,928	629,160	0	100.00%

Statement of Revenues and Expenditures for General Fund

	Revenues	Revised Budget	Year-to-Date Actuals June 30, 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	1,527,453	559,715	(48,503)	103.28%
	Federal Grants from GaDOE (4535, 4520)	850,000	1,166,780	477,670	(316,780)	137.27%
	Grants-Federal and Indirect Cost (4300, 4820, 1990)	1,875,000	6,981,085	959,950	(5,106,085)	372.32%
	Surplus Sales (5300)	50,000	27,839	390	22,161	55.68%
	TOTAL REVENUES	\$202,709,060	\$221,102,526	\$6,176,627	(\$18,393,466)	109.07%

Statement of Revenues an Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of June 30, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Instruction (1000)	\$128,334,045	\$127,244,517	\$449,082	\$127,693,600	\$10,467,600	\$640,445	99.50%
Pupil Services (2100)	7,637,715.00	7,709,201	26,458.94	7,735,660	814,833	(97,945)	101.28%
Improvement of Instructional Services (2210 + 2213)	5,075,991.00	5,186,678	25,684.33	5,212,363	446,088	(136,372)	102.69%
Educational Media Services (2220)	4,372,008.00	4,304,698	21,983.55	4,326,682	112,560	45,326	98.96%
Grant and General Administration (2230 +2300)	2,802,857.00	2,873,876	105,596.22	2,979,472	457,860	(176,615)	106.30%
School Administration (2400)	17,581,018.00	17,484,041	6,369.79	17,490,411	924,146	90,607	99.48%
Business Services (2500)	2,708,467.00	2,532,674	10,416.65	2,543,090	200,273	165,377	93.89%
Maintenance & Operations (2600)	21,270,026.00	19,838,962	130,010.03	19,968,972	2,246,167	1,301,054	93.88%
Student Transportation Services (2700)	9,303,785.00	9,602,411	233,500.53	9,835,911	694,928	(532,126)	105.72%

Statement of Revenues and Expenditures for General Fund

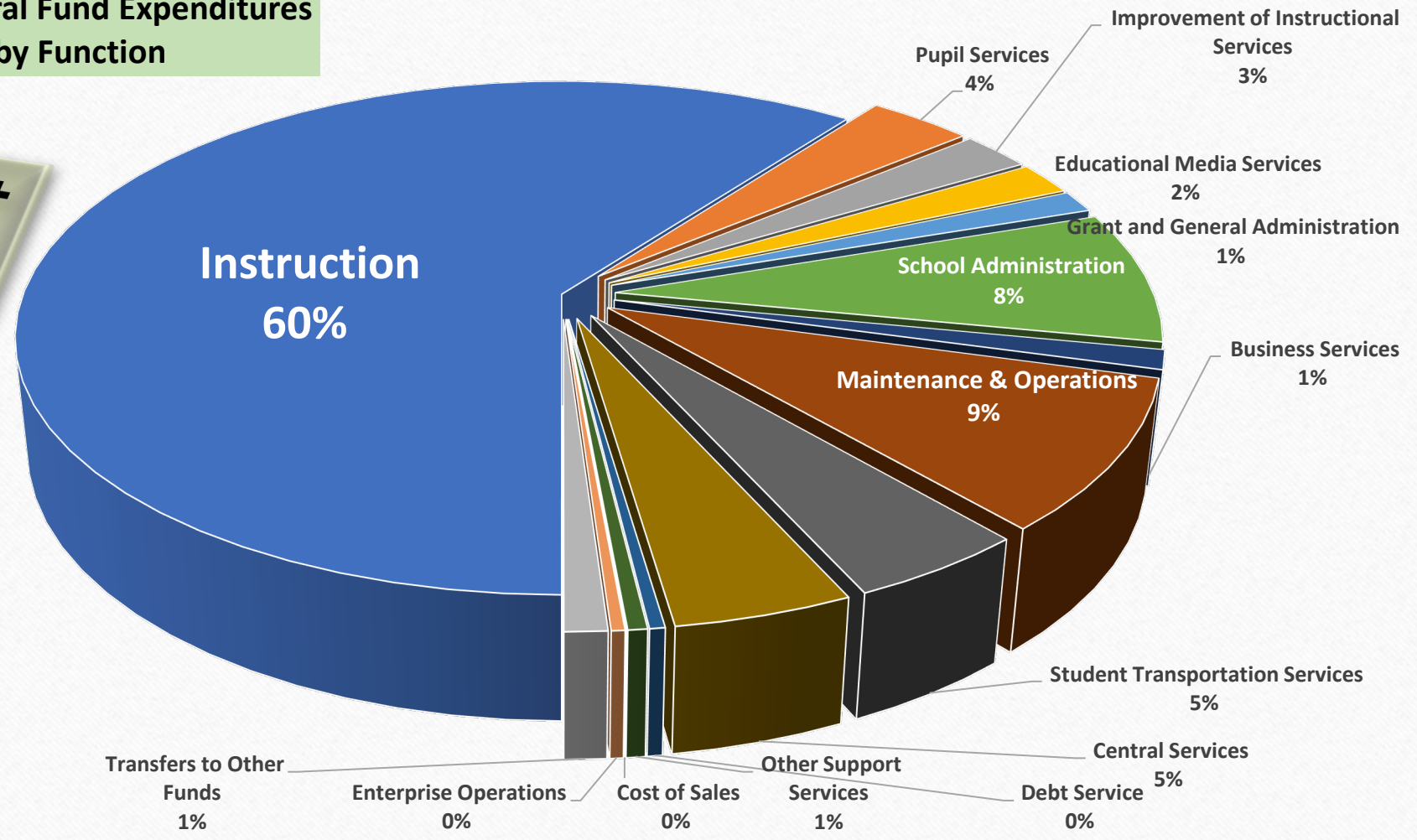
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of June 30, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Central Services (2800)	10,064,849.00	9,461,501	1,078,556.24	10,540,057	605,169	(475,208)	104.72%
Debt Service (5100)	749,128.00	812,129	-	812,129	(0)	(63,001)	108.41%
Other Support Services (2900)	1,301,034.00	1,018,619	58,039.17	1,076,658	99,595	224,376	82.75%
School Nutrition Program (3100)	-	-	-	-	-	0	0.00%
Cost of Sales (1960)	156,500.00	44,787	875.96	45,663	23,580	110,837	29.18%
Facilities/Construction Services (4000)	-	-	-	-	-	0	0.00%
Enterprise Operations (3200)	682,760.00	711,970	42,402.50	754,372	66,827	(71,612)	110.49%
TOTAL EXPENDITURES	\$212,040,183	\$208,826,064	\$2,188,976	\$211,015,040	\$ 17,159,627	\$1,025,143	99.52%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$9,331,123)	\$12,276,463		\$10,087,486	\$(10,983,000)	(\$19,418,609)	-131.56%

Statement of Revenues and Expenditures for General Fund

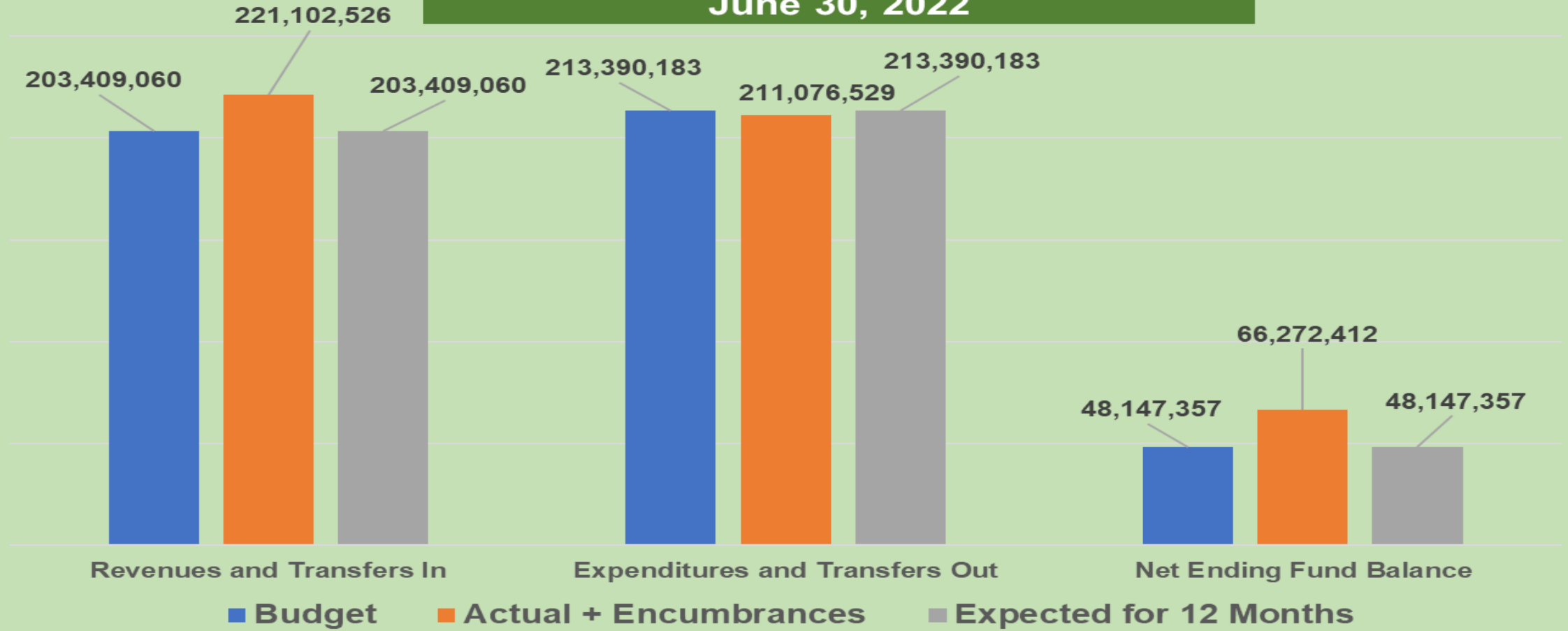
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of June 30, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
OTHER FINANCING SOURCES (USES):							
Operating Transfers (IN)	\$700,000	\$306,911	\$0	\$306,911	\$306,911	\$393,089	43.84%
Operating Transfers (OUT) (5000)	(1,350,000)	(2,250,465)	-	(2,250,465)	(2,250,465)	900,465	166.70%
TOTAL OTHER FINANCING SOURCES (USES)	(\$650,000)	(\$1,943,554)	\$0	(\$1,943,554)	(\$1,943,554)	\$1,293,554	299.01%
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	(\$9,981,123)	\$10,332,909	\$0	\$8,143,933	(\$12,926,553)	(\$18,125,056)	-103.52%
Fund Balance, Beginning of Period	58,128,480	58,128,480		58,128,480	-		
FUND BALANCE, END OF PERIOD	\$48,147,357	\$68,461,388	\$0	\$66,272,412	(\$12,926,553)	\$20,314,031	

**% of General Fund Expenditures
by Function**

**Instruction +
Pupil
Services +
Improvement
of
Instructional
Services =
66.4%**



General Fund Comparison of Budget to Committed as of June 30, 2022





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements Balance Sheet

All Funds

As of June 30, 2022

Preliminary-Unaudited-Books Not Closed



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.

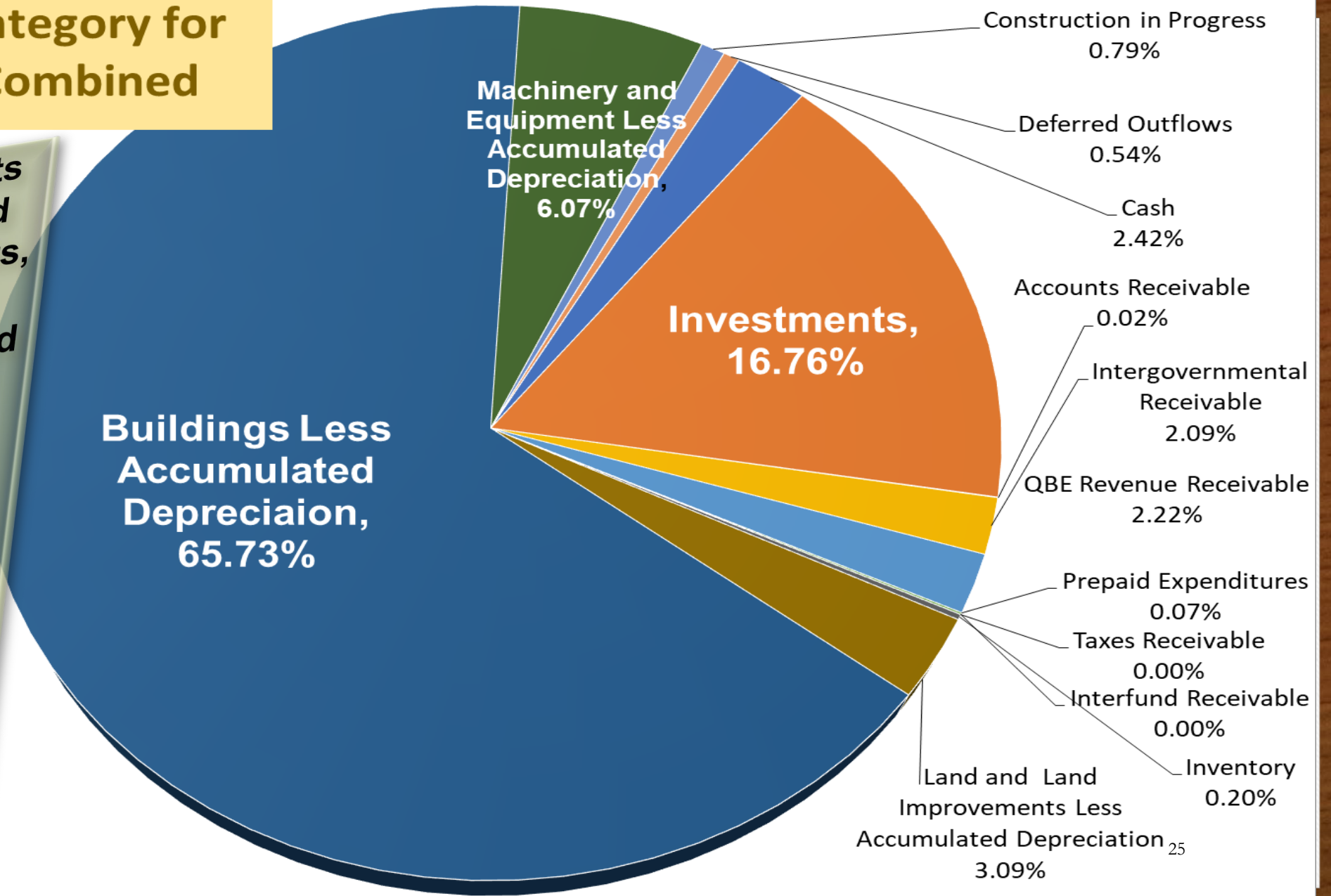
Assets	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX
Cash	\$16,910,793	\$10,470,378	\$0	\$1,671,332	(\$1,199,824)	(\$417,005)	(\$1,698,071)	(\$822,728)
Investments	117,076,253	66,183,444	2,316,265	40,374,031				
Accounts Receivable	129,286	121,150.90			98	-	2,501	2,461
Intergovernmental Receivable	14,575,056	1,619,553			3,173,592	1,983,497	3,693,204	3,579,728
QBE Revenue Receivable	15,486,854	15,486,854						
Prepaid Expenditures	515,739	342,592			66,462		11,584	95,102
Taxes Receivable	-	-						
Interfund Receivable	17,109	8,730						
Inventory	1,385,454							
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	86,785,294							
Accumulated Depreciation- Machinery & Equipment	(44,382,055)							
Construction in Progress	5,500,941							
Deferred Outflows	3,776,506							
Total Assets	\$698,627,630	\$94,232,701	\$2,316,265	\$42,045,363	\$2,040,327	\$1,566,492	\$2,009,218	\$2,854,562

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	\$592,071	\$1,177,830	\$5,373,088	\$1,763,722			
Investments		7,612,869		589,644			
Accounts Receivable		2,950	-	125			
Intergovernmental Receivable		525,482					
QBE Revenue Receivable							
Prepaid Expenditures							
Taxes Receivable							
Interfund Receivable		8,085.00	294	-			
Inventory		1,322,767	62,688				
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						86,785,294	
Accumulated Depreciation-Machinery & Equipment						(44,382,055)	
Construction in Progress						5,500,941	
Deferred Outflows					3,776,506		
Total Assets	\$592,071	\$10,649,982	\$5,436,070	\$2,353,490	\$3,776,506	\$528,754,582	\$0

Assets by Category for All Funds Combined

**Fixed Assets
(Land, Land Improvements, Buildings, Machinery and Equipment, and Construction in Progress) = 75.68%**

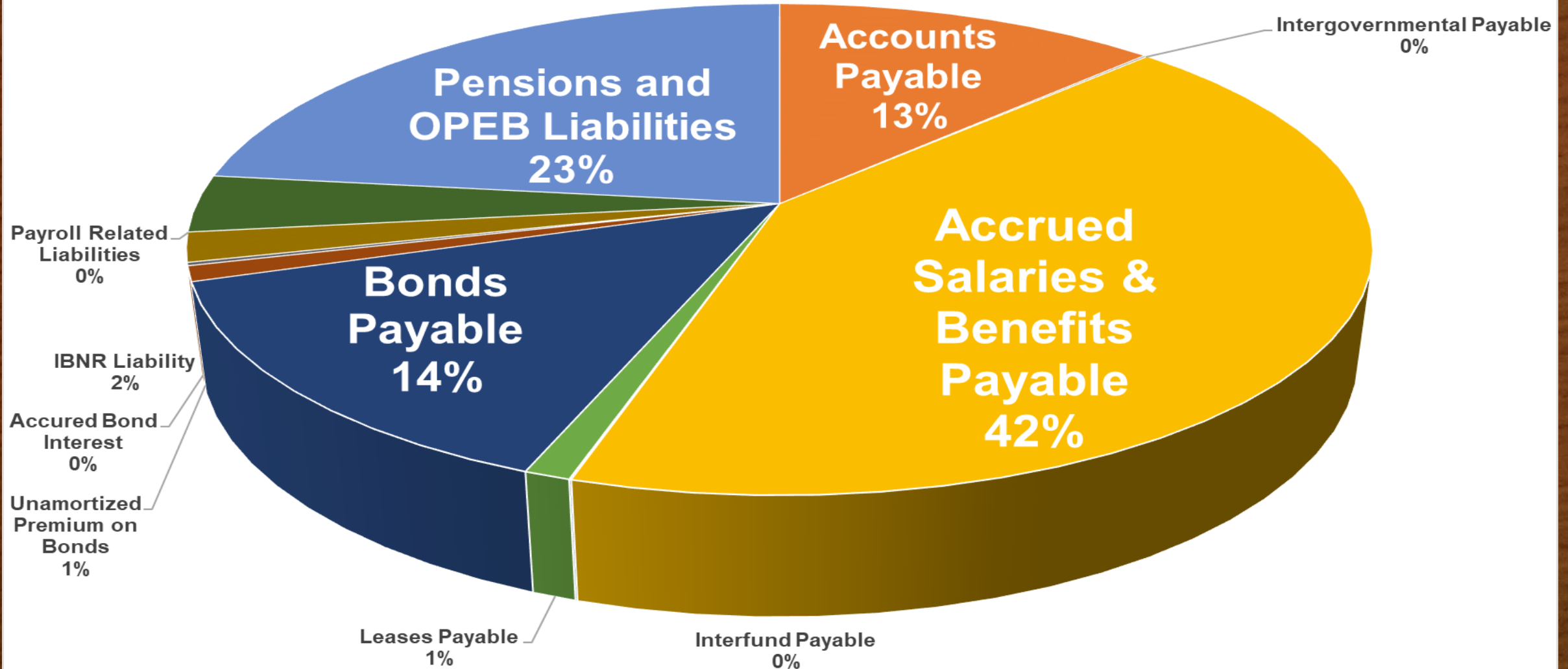
**Liquid Assets
(Cash and Investments) = 19.18%**



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	\$9,342,057	\$5,067,576		\$3,048,800	\$267,458	\$94,350	\$519,281	\$183,795
Intergovernmental Payable	83,061	83,061						-
Accrued Salaries & Benefits Payable	31,438,760	20,620,676		5,187	1,772,869	1,472,143	1,489,938	2,612,928
Interfund Payable	38,021	-		294	-			9,688
Leases Payable	798,222							
Bonds Payable	10,535,000							
Unamortized Premium on Bonds	748,097							
Accrued Bond Interest	158,383							
IBNR Liability	1,448,798							
Payroll Related Liabilities	0	0						
Deferred Inflows	2,819,600							-
Pensions and OPEB Liabilities	17,233,771							
Total Liabilities	\$74,643,770	\$25,771,313	\$0	\$3,054,281	\$2,040,327	\$1,566,492	\$2,009,218	\$2,806,411

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	\$13	\$131,215	\$22,732	\$6,838	\$0	\$0	\$0
Intergovernmental Payable							
Accrued Salaries & Benefits Payable		1,468,286	5,251				1,991,482
Interfund Payable	22,616	5,507.50	-	(85)			
Leases Payable							798,222
Bonds Payable							10,535,000
Unamortized Premium on Bonds							748,097
Accrued Bond Interest							158,383
IBNR Liability			1,448,798				
Payroll Related Liabilities							
Deferred Inflows			22,615		2,796,986		
Pensions and OPEB Liabilities					17,233,772		
Total Liabilities	\$22,629	\$1,605,008	\$1,499,395	\$6,753	\$20,030,758	\$0	\$14,231,184

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	\$556,910,985	\$436,100	\$2,316,265	\$38,991,082	\$0	\$0	\$0	\$48,151
Unassigned Fund Balance	67,072,875	68,025,288						
Total Fund Equity	\$623,983,860	\$68,461,388	\$2,316,265	\$38,991,082	\$0	\$0	\$0	\$48,151
Total Liabilities and Fund Equity	\$698,627,630	\$94,232,701	\$2,316,265	\$42,045,363	\$2,040,327	\$1,566,492	\$2,009,218	\$2,854,562

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	\$0	\$595,989	\$0	\$0	\$0	\$528,754,582	(\$14,231,184)
Unassigned Fund Balance	569,442	8,448,985	3,936,674	2,346,737	(16,254,253)		
Total Fund Equity	\$569,442	\$9,044,974	\$3,936,674	\$2,346,737	(\$16,254,253)	\$528,754,582	(\$14,231,184)
Total Liabilities and Fund Equity	\$592,071	\$10,649,982	\$5,436,070	\$2,353,490	\$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
Series1	68,461,388	2,316,265	38,991,082	617,593	9,044,974	3,936,674	2,346,737	(16,254,253)	528,754,582	(14,231,184)



BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Statement of Revenues, Expenditures, and
Encumbrances

All Funds
For the Twelve Months Ending June 30, 2022
Preliminary-Unaudited-Books Not Closed

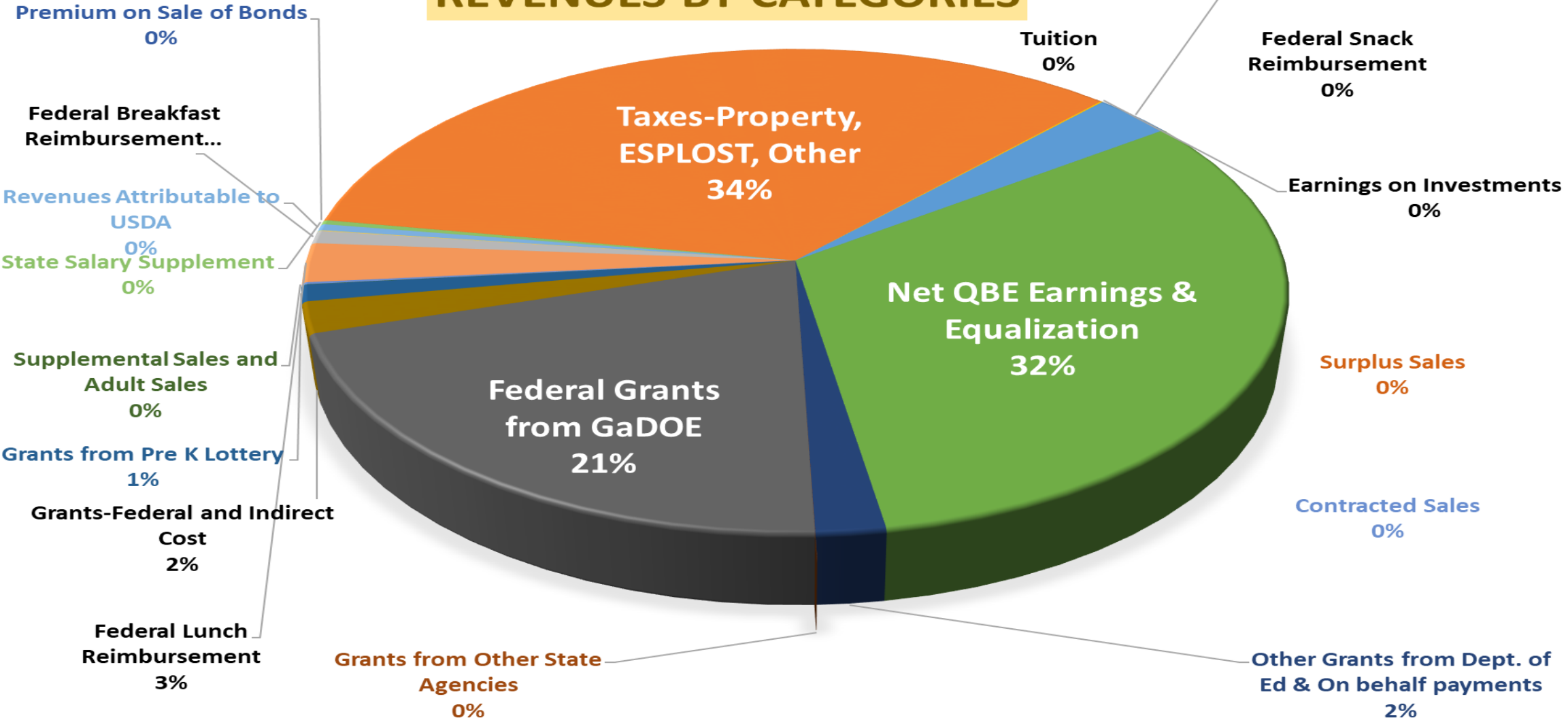
Revenues	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Local Taxes	\$124,614,250	\$88,024,600	\$0	\$36,589,650	\$0	\$0
Other Taxes	1,999,876	1,999,876				
Tuition	3,298	3,298				
Earnings on Investments	251,306	154,048	1,822	80,640		
Other Local Revenues	10,959,934	1,404,706		2,744,855		
QBE Earnings	133,479,383	133,479,383				
Austerity Reduction	694,683	694,683				
Local Fair Share	(21,911,152)	(21,911,152)				
Equalization Funding	7,549,928	7,549,928				
Other Grants from Dept. of Ed & On behalf payments	7,590,266	1,527,453				
Grants from Other State Agencies	23,011					
Federal Grants from GaDOE	76,877,179	1,166,780			15,155,721	16,240,592
Grants-Federal and Indirect Cost	7,707,207	6,981,085				
Grants from Pre-K Lottery	4,078,686					

Revenues	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Bond Proceeds	0				-	
Supplemental Sales and Adult Sales	72,655					
Contracted Sales	497,683					
Federal Lunch Reimbursement	9,701,079					
Federal Breakfast Reimbursement	3,165,910					
Federal Snack Reimbursement	131,458					
Revenues Attributable to USDA	1,581,449					
State Salary Supplement	1,046,535					
Premium on Sale of Bonds	0				-	
Surplus Sales	30,291	27,839			-	
TOTAL REVENUES	\$370,144,914	\$221,102,526	\$1,822	\$39,415,144	\$15,155,721	³⁴ \$16,240,592

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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Taxes						
Tuition						
Earnings on Investments				13,465		1,332
Other Local Revenues		433,755	1,079,054	417,170	2,588,047	2,292,347
QBE Earnings						
Austerity Reduction						
Local Fair Share						
Equalization Funding						
Other Grants from Dept. of Ed & On behalf payments		6,062,813				
Grants from Other State Agencies		23,011				
Federal Grants from GaDOE	30,583,861	12,142,750		1,587,475		
Grants-Federal and Indirect Cost		726,122				
Grants from Pre-K Lottery		4,078,686				

Revenues	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) 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				72,655		
Contracted Sales				497,683		
Federal Lunch Reimbursement				9,701,079		
Federal Breakfast Reimbursement				3,165,910		
Federal Snack Reimbursement				131,458		
Revenues Attributable to USDA				1,581,449		
State Salary Supplement				1,046,535		
Premium on Sale of Bonds						
Surplus Sales				2,452		
TOTAL REVENUES	\$30,583,861	\$23,467,137	\$1,079,054	\$18,217,331	\$2,588,047	\$2,293,679

ALL FUNDS COMBINED - REVENUES BY CATEGORIES



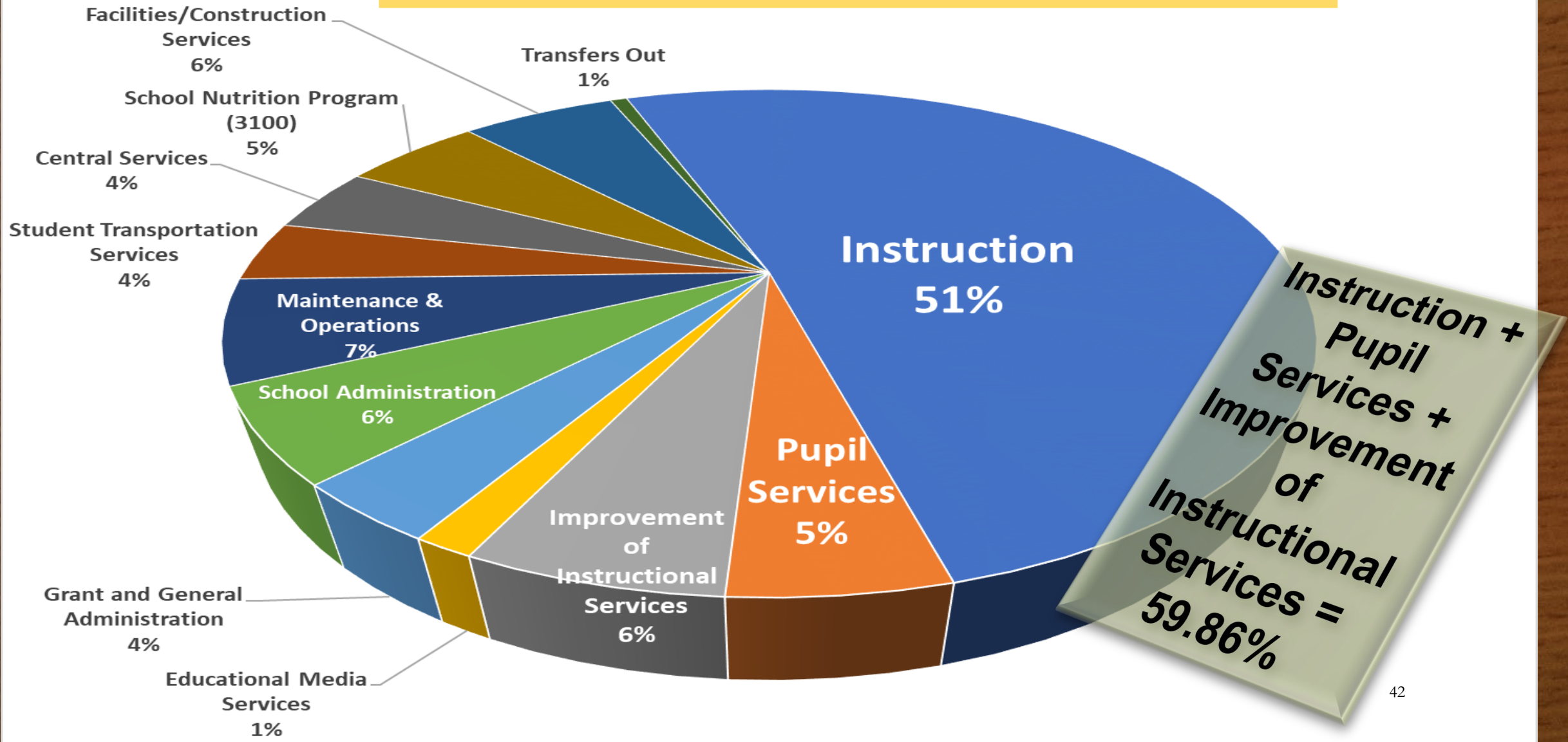
Expenditures	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Instruction	\$169,211,420	\$127,244,517			\$5,839,300	\$7,253,041
Pupil Services	16,758,350	7,709,201			2,027,869	637,342
Improvement of Instructional Services	19,873,493	5,186,678			5,517,126	955,661
Educational Media Services	4,731,869	4,304,698				260,243
Grant and General Administration	12,041,024	2,873,876			1,599,614	2,510,791
School Administration	19,243,961	17,484,041			(179)	387,911
Business Services	3,072,557	2,532,674		1,000		152,958
Maintenance & Operations	21,765,262	19,838,962		686,485	123,867	594,756
Student Transportation Services	12,720,872	9,602,411		1,295,927	22,667	615,322
Central Services	13,971,067	9,461,501			0	1,482,129
Debt Service	6,453,804	812,129	5,640,600	1,075		
Other Support Services	2,387,270	1,018,619			-	38 3,274

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)	17,234,735	-				1,380,617
Cost of Sales (1960)	44,787	44,787				
Facilities/Construction Services	19,357,105	-		19,338,554		5,456
Enterprise Operations	2,888,145	711,970				1,091
TOTAL EXPENDITURES	\$341,755,722.15	\$208,826,063.55	\$5,640,600.00	\$21,323,041.10	\$15,130,265.40	\$16,240,591.96
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$28,389,191.72	\$12,276,462.50	(\$5,638,777.81)	\$18,092,103.75	\$25,455.87	\$0.00
OTHER FINANCING SOURCES (USES):						
Operating Transfers (IN)	\$2,108,922.89	\$306,911.38	\$0.00	\$0.00		
Operating Transfers (OUT)	(2,108,923)	(2,250,465)	6,435,000	(6,435,000)		
TOTAL OTHER FINANCING SOURCES (USES)	\$0.00	(\$1,943,553.72)	\$6,435,000.00	(\$6,435,000.00)	\$0.00	\$0.00
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$28,389,191.72	\$10,332,908.78	\$796,222.19	\$11,657,103.75	\$25,455.87	\$0.00
Fund Balance, Beginning of Period	595,594,668	58,128,480	1,520,043	27,333,978	(25,456)	0
FUND BALANCE, END OF PERIOD	\$623,983,859.57	\$68,461,388.47	\$2,316,265.04	\$38,991,081.82	\$0.00	\$0.00 ³⁹
Encumbrances	\$21,471,510.74	\$2,188,976.11	\$0.00	\$16,624,546.27	\$258,461.65	\$438,055.35

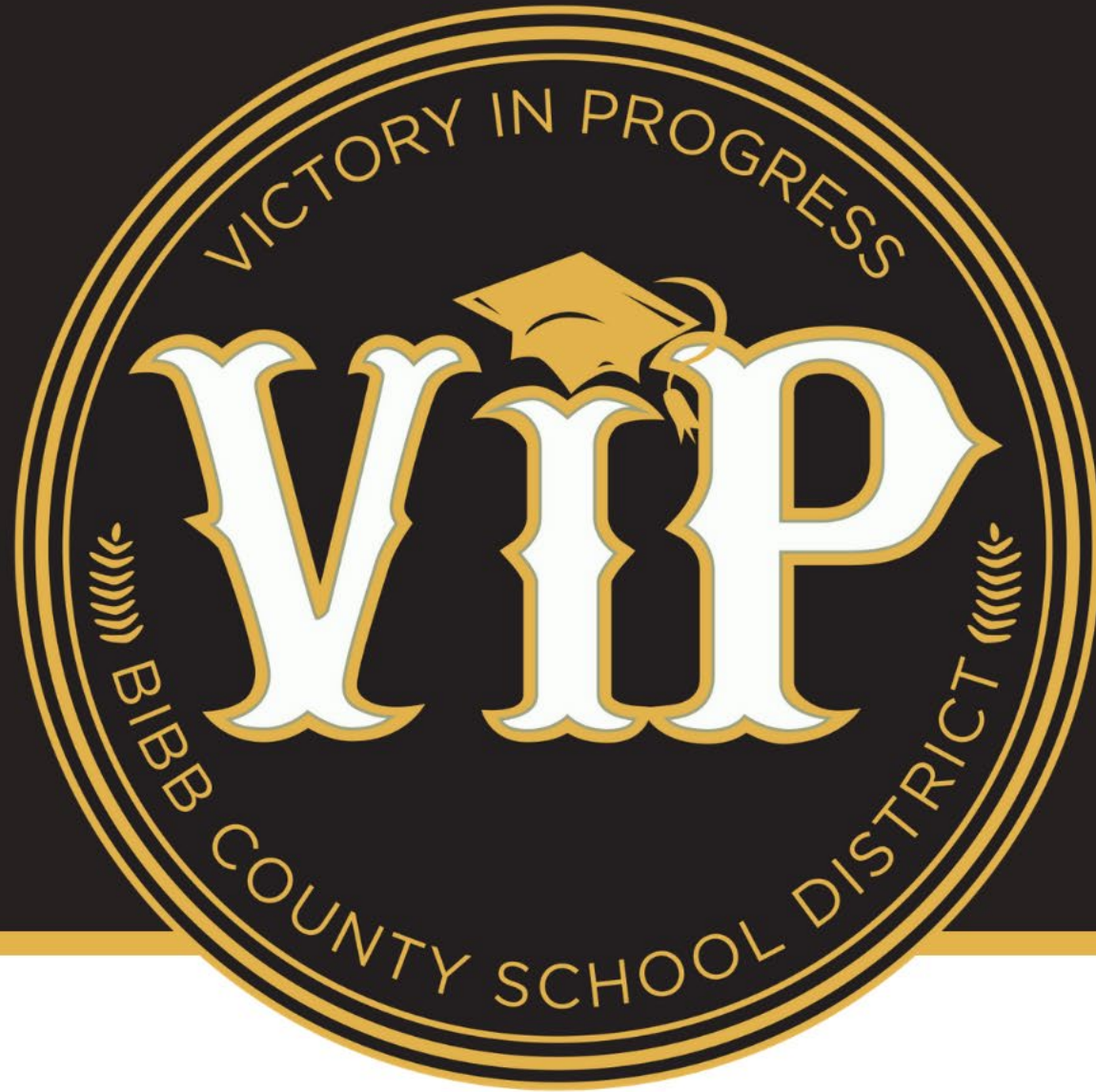
Expenditures	American Rescue Plan-ARP (448)	Grants Special Revenues 400,404,406,414,416, 421,430,432, 451:599 and 5XX	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-690; 692-696; 698-699)	Fiduciary Funds (700-789 and 810-899)
Instruction	\$13,506,880	\$15,235,553	\$119,075			\$13,054
Pupil Services	3,020,313	2,899,675	14,257			449,693
Improvement of Instructional Services	4,954,581	3,243,127	13,833			2,487
Educational Media Services	125,984	-	38,031			2,913
Grant and General Administration	3,959,718	1,095,423				1,602
School Administration	1,176,393	1,051	99,662			95,082
Business Services	326,374	-				59,552
Maintenance & Operations	447,842	68,990			-	4,360
Student Transportation Services	715,540	428,858	20,417			19,731
Central Services	2,255,869	-				771,568
Debt Service		-				40
Other Support Services	4,916	84,760	636,699			639,002

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)	8,085	561,631		15,284,402		
Cost of Sales (1960)						
Facilities/Construction Services	13,094	-				
Enterprise Operations	2,182	-			2,172,901	
TOTAL EXPENDITURES	\$30,517,772	\$23,619,067	\$941,973	\$15,284,402	\$2,172,901	\$2,059,044
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$66,088	(\$151,930)	\$137,081	\$2,932,929	\$415,145	\$234,635
OTHER FINANCING SOURCES (USES):						
Operating Transfers (IN)		\$823,358			\$978,653	\$0
Operating Transfers (OUT)		-		141,542	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$0.	\$823,358	\$0	\$141,542	\$978,653	\$0
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$66,088	\$671,428	\$137,081	\$3,074,471	\$1,393,799	\$234,635
Fund Balance, Beginning of Period	(66,088)	(623,277)	432,361	5,970,503	2,542,876	2,112,103
FUND BALANCE, END OF PERIOD	\$0.00	\$48,151	\$569,442	\$9,044,974	\$3,936,674	\$2,346,737
Encumbrances	\$1,326,714	\$626,605	\$8,153	\$5,539,736	\$2,610	\$108,248

Expenditures and Transfers Out by Function -All Funds Combined







Leadership. Scholarship. Citizenship.