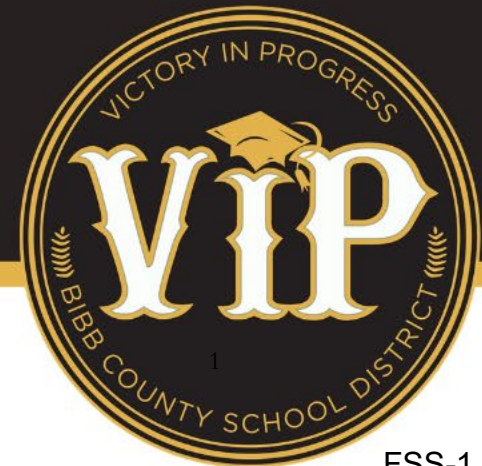


Financial Statements

November 30, 2021

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.



Sharon Roberts, CPA
Chief Financial Officer
January 20, 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

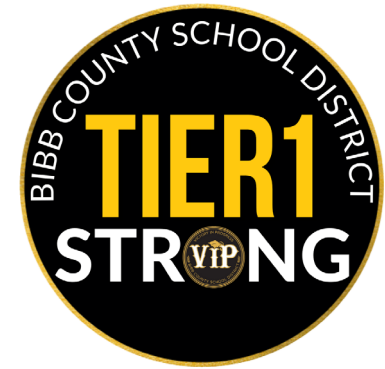
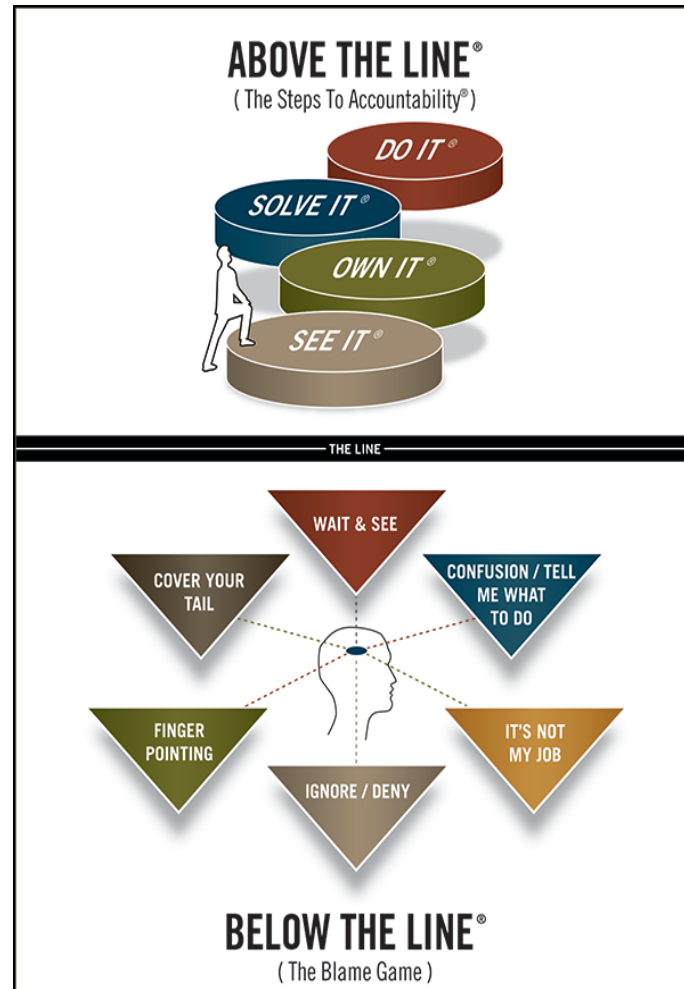
NON-NEGOTIABLES

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



The Results Pyramid®

©Partners in Leadership

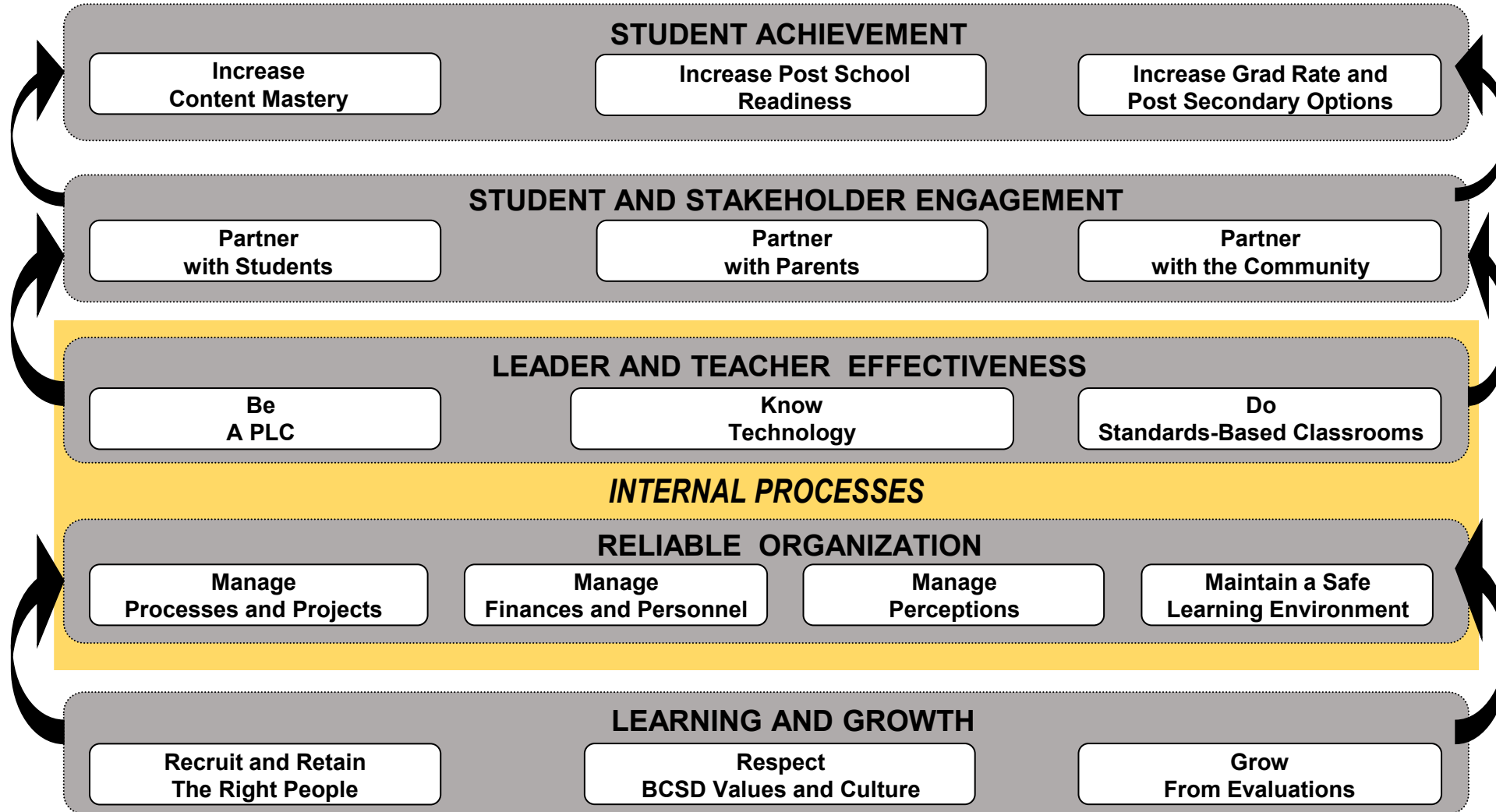


TIER 1 STRONG

- 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 Five Months Ending
November 30, 2021 and November 30, 2020



Comparative Balance Sheet for General Fund

Assets	November 30, 2021	November 30, 2020	\$ Variance	% Variance
Cash in Bank	\$ 16,042,364	\$ 30,897,661	\$ (14,855,297)	-48.08%
Investments	75,556,519	44,648,709	30,907,809	69.22%
Accounts Receivable	3,219	(479)	3,698	-772.72%
Intergovernmental Receivable	-	112,388	(112,388)	-100.00%
Accrued QBE Receivable	18,093,541	16,573,107	1,520,433	9.17%
Prepaid Expenditures	1,030	-	1,030	0.92%
Taxes Receivable (Less Allowance for Doubtful Accounts)	-	-	-	0.00%
Interfund Receivable	6,175	28,412	(22,238)	-78.27%
TOTAL ASSETS	\$ 109,702,847	\$ 92,259,799	\$ 17,443,048	18.91%

Comparative Balance Sheet for General Fund

Liabilities and Fund Equity	November 30, 2021	November 30, 2020	\$ Variance	% Variance
Accounts Payable	\$ 1,086,982	\$ 3,500,403	\$ (2,413,421)	-68.95%
Intergovernmental Payable	59,530	(49,932)	109,462	0.00%
Accrued Salaries & Benefits Payable	17,040,098	20,875,970	(3,835,872)	0.00%
Interfund Payable	-	-	-	0.00%
Payroll Related Liabilities	40,334	44,656	(4,322)	-9.68%
Deferred Revenue	-	-	-	0.00%
TOTAL LIABILITIES	\$ 18,226,943	\$ 24,371,097	\$ (6,144,153)	-25.21%
Assigned for Bus Replacement	\$ 386,100	\$ -	\$ 386,100	0.00%
Assigned for Transportation-Super Fund	50,000	50,000	-	0.00%
Unassigned Fund Balance	91,039,804	67,838,702	23,201,101	34.20%
TOTAL FUND EQUITY	\$ 91,475,904	\$ 67,888,702	\$ 23,587,201	34.74%
TOTAL LIABILITIES AND FUND EQUITY	\$ 109,702,847	\$ 92,259,799	\$ 17,443,048	18.91%

Comparative Statement of Revenues and Expenditures for General Fund

Revenues:	November 30, 2021	November 30, 2020	\$ Variance	% Variance
Local Taxes	\$ 63,234,027	\$ 63,356,630	\$ (122,603)	-0.19%
Other Taxes	632,162	338,842	293,320	86.57%
Tuition	3,119	26,577	(23,458)	-88.26%
Earnings on Investments	9,612	17,545	(7,933)	-45.22%
Other Local Revenues	491,821	428,604	63,217	14.75%
QBE Revenue	56,172,132	55,039,900	1,132,232	2.06%
Austerity Reduction	(1,171,514)	(2,994,724)	1,823,210	-60.88%
Local Fair Share	(8,882,855)	(8,606,094)	(276,761)	3.22%
Equalization Funding	3,145,808	4,365,751	(1,219,943)	-27.94%
Other Grants from Dept of Ed	372,280	1,376,753	(1,004,473)	-72.96%
Federal Grants from GaDOE	234,914	-	234,914	0.00%
Federal Grants	2,208,050	582,492	1,625,559	279.07%
Sale/Comp for Loss-Fixed Assets	3,494	17,454	(13,960)	-79.98%
TOTAL REVENUES	\$ 116,453,050	\$ 113,949,729	\$ 2,503,321	2.20%

Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	November 30, 2021	November 30, 2020	\$ Variance	% Variance
Instruction	\$ 47,507,855	\$ 52,039,860	\$ (4,532,005)	-8.71%
Pupil Services	3,015,986	2,596,272	419,714	16.17%
Instructional Services	2,186,272	1,673,607	512,665	30.63%
Educational Media Services	1,833,050	1,740,672	92,378	5.31%
Grant and General Administration	1,104,818	1,231,214	(126,397)	-10.27%
School Administration	7,693,078	7,060,180	632,897	8.96%
Business Services	1,065,781	552,049	513,731	93.06%
Maintenance & Operations	8,467,119	7,189,951	1,277,167	17.76%
Student Transportation Services	3,619,272	2,597,588	1,021,684	39.33%
Central Services	5,651,921	4,444,582	1,207,339	27.16%
Debt Services	308,129	274,514	33,614	12.24%
Other Support Services	340,545	262,059	78,486	29.95%

Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	November 30, 2021	November 30, 2020	\$ Variance	% Variance
Cost of Sales (1960)	12,794	-	12,794	0.00%
Facilities/Construction Services	-	-	-	0.00%
Enterprises Funds	299,008	136,280	162,728	119.41%
TOTAL EXPENDITURES	\$ 83,105,626	\$ 81,798,830	\$ 1,306,796	1.60%
EXCESS OF REVENUES OVER (UNDER) EXP	\$ 33,347,424	\$ 32,150,900	\$ 1,196,524	3.72%
OTHER FINANCING SOURCES (USES):				
Operating Transfers (IN)	\$ -	\$ -	\$ -	0.00%
Operating Transfers (OUT)	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	0.00%
EXCESS REVENUES OVER (UNDER) EXP	\$ 33,347,424	\$ 32,150,900	\$ 1,196,524	3.72%
Fund Balance, Beginning	\$ 58,128,480	\$ 35,737,803	\$ 22,390,677	62.65%
FUND BALANCE, END/PERIOD	\$ 91,475,904	\$ 67,888,703	\$ 23,587,201	34.74%



BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Budget Compared to Actuals

General Fund
For the Five Months Ending
November 30, 2021 and November 30, 2020



Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals	Encumbrances as of Nov. 30, 2021	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Local Taxes (1110,1191)	\$84,400,000	\$ 63,234,027		\$ 63,234,027	\$ 42,714,431	\$21,165,973	74.92%
Other Taxes (1121, 1190)	944,700	632,162		632,162	152,944	312,538	66.92%
Tuition (1310, 1350)	10,000	3,119		3,119	-	6,881	31.19%
Earnings on Investments (1500)	92,650	9,612		9,612	2,719	83,038	10.37%
Other Local Revenues (1400, 1910, 1920, 1940, 1950, 1960,1970, 1995)	1,606,051	491,821		491,821	86,144	1,114,230	30.62%
QBE Earnings (3120, 3122, 3125)	129,164,835	56,172,132		56,172,132	6,866,853	72,992,703	43.49%
Austerity Reduction (3124)	(4,478,863)	(1,171,514)		(1,171,514)	(373,238)	(3,307,349)	26.16%
Local Fair Share (3140)	(20,834,191)	(8,882,855)		(8,882,855)	(1,104,952)	(11,951,336)	42.64%
Equalization Funding (3210)	7,549,928	3,145,808		3,145,808	629,160	4,404,120	41.67%

Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals	Encumbrances as of Nov. 30, 2021	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Other Grants form Dept. of Ed & On behalf payments (3800, 3912, 3913, 4520)	1,374,509	372,280		372,280	163,117	1,002,229	27.08%
Federal Grants from GaDOE (4535, 4520)	850,000	234,914		234,914	33,839	615,086	27.64%
Grants-Federal and Indirect Cost (4300, 4820, 1990)	1,875,000	2,208,050		2,208,050	493,318	(333,050)	117.76%
Surplus Sales (5300)	50,000	3,494		3,494	3,447	46,506	6.99%
TOTAL REVENUES	\$202,604,619	\$116,453,050	\$ -	\$ 116,453,050	\$ 49,667,782	\$ 86,151,569	57.48%

Statement of Revenues and Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Nov.. 30, 2021	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Instruction (1000)	\$128,239,484	\$ 47,507,855	\$ 2,050,922	\$ 49,558,777	\$ 8,261,380	\$ 78,680,707	38.65%
Pupil Services (2100)	7,630,277	3,015,986	996,561	4,012,547	711,260	3,617,730	52.59%
Improvement of Instructional Services (2210 + 2213)	5,075,991	2,186,272	30,418	2,216,689	731,791	2,859,302	43.67%
Educational Media Services (2220)	4,372,008	1,833,050	131,928	1,964,977	268,671	2,407,031	44.94%
Grant and General Administration (2230 +2300)	2,364,222	1,104,818	878,027	1,982,845	316,582	381,377	83.87%
School Administration (2400)	17,581,018	7,693,078	13,125	7,706,203	631,465	9,874,815	43.83%
Business Services (2500)	2,703,967	1,065,781	101,459	1,167,239	449,567	1,536,728	43.17%
Maintenance & Operations (2600)	21,264,804	8,467,119	356,725	8,823,844	1,320,596	12,440,960	41.50%
Student Transportation Services (2700)	9,303,785	3,619,272	492,619	4,111,891	764,184	5,191,894	44.20%

Statement of Revenues and Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Nov.. 30, 2021	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Central Services (2800)	10,064,849	5,651,921	1,440,101	7,092,022	1,431,867	2,972,827	70.46%
Debt Service (5100)	749,128	308,129		308,129	63,000	440,999	41.13%
Other Support Services (2900)	1,301,034	340,545	80,974	421,520	150,666	879,514	32.40%
School Nutrition Program (3100)	-	-	-	-	-	-	0.00%
Cost of Sales (1960)	156,500	12,794	1,033	13,827	3,734	142,673	8.84%
Facilities/Construction Services (4000)	-	-	-	-	-	-	0.00%
Enterprise Operations (3200)	690,030	299,008	181,770	480,779	56,750	209,251	69.68%
TOTAL EXPENDITURES	\$211,497,097	\$ 83,105,626	\$ 6,755,662	\$ 89,861,289	\$15,161,513	121,635,808	39.29%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (8,892,478)	\$ 33,347,424		\$ 26,591,762	\$34,506,269	(35,484,240)	-375.01%

Statement of Revenues and Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Nov. 30, 2021	Total Commitments to Date	Current Period Actuals	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)	-	-	-	-	(1,350,000)	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ (650,000)	\$ -	\$ -	\$ -	\$ -	\$ (650,000)	0.00%
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$ (9,542,478)	\$ 33,347,424	\$ -	\$ 26,591,762	\$34,506,269	\$(36,134,240)	-349.46%
Fund Balance, Beginning of Period	58,128,480	58,128,480				-	
FUND BALANCE, END OF PERIOD	\$ 48,586,002	\$ 91,475,904	\$ -	\$ 26,591,762	\$34,506,269	\$ 42,889,902	



BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements Balance Sheet

All Funds
As of November 30, 2021



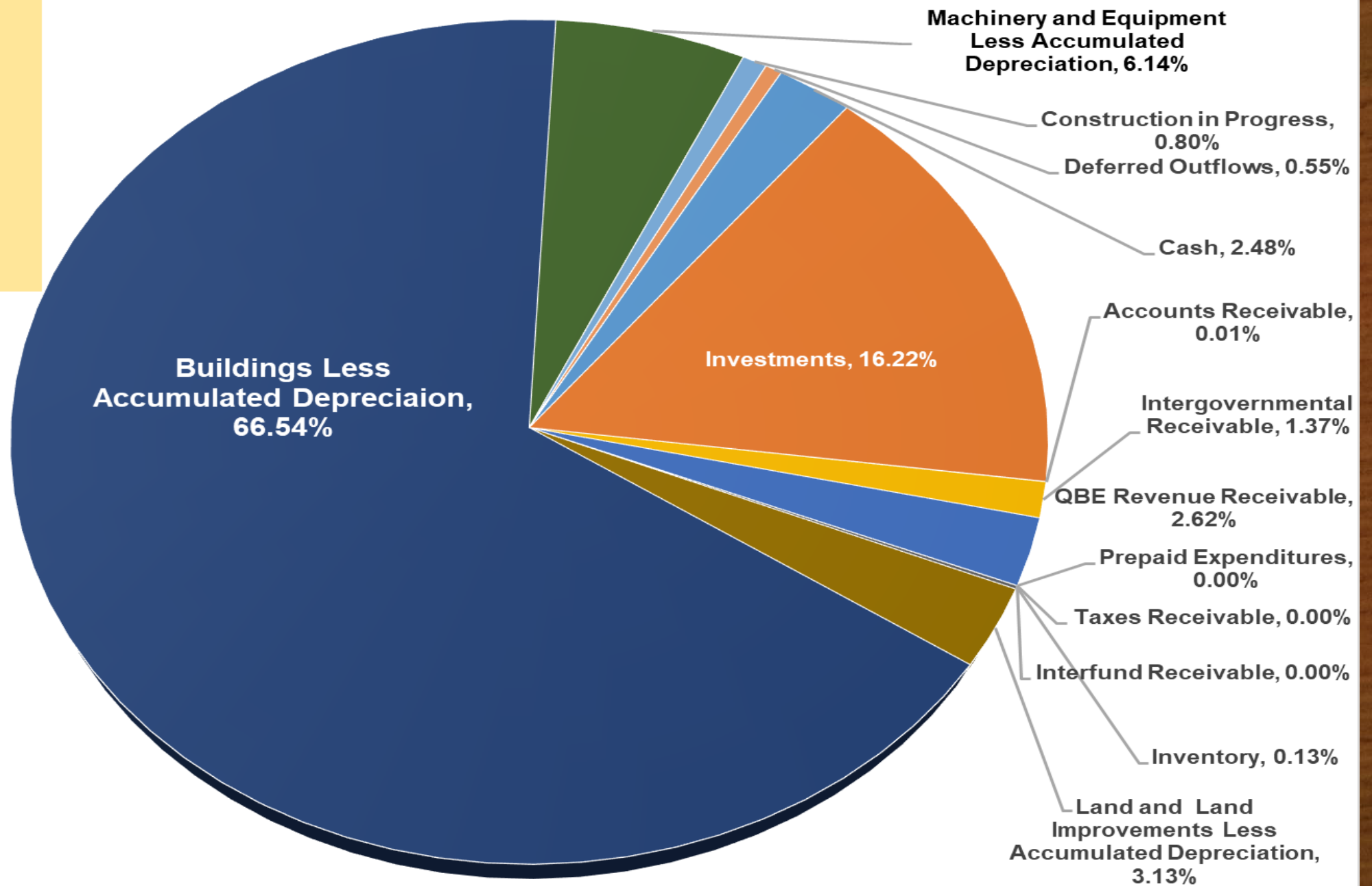
Fund Category	Description of Fund Category
All Funds	Consolidated total of all funds used within the Bibb County School District accounting system
General Fund	The General Fund accounts for all resources not required to be accounted for in another fund. Bibb County School District reports most of their 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	School Activity Special Revenue Funds (910-999)
Cash	\$ 17,084,547	\$ 16,042,364	\$ -	\$ 550,618	\$ (3,376,419)	\$ 216,087	\$ (986,177)	\$ (3,662,283)	\$ 598,729
Investments	111,965,748	75,556,519	3,757,444	27,940,372					
Accounts Receivable	57,954	3,219				-		1,634	
Intergovernmental Receivable	9,438,693	-			3,337,780	(87,072)	1,043,168	3,886,207	
QBE Revenue Receivable	18,093,541	18,093,541							
Prepaid Expenditures	29,098	1,030			422		3,270	24,376	
Taxes Receivable	-	-			-				
Interfund Receivable	6,349	6,175			-			-	
Inventory	912,664								
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							20	
Deferred Outflows	3,776,506								
Total Assets	\$ 690,119,681	\$ 109,702,847	\$ 3,757,444	\$ 28,490,990	\$ (38,217)	\$ 129,015	\$ 60,261	\$ 249,935	\$ 598,729

Assets	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	\$ 1,885,215	\$ 3,980,945	\$ 1,835,468			
	4,099,783		611,630			
	52,976	-	125			
Investments	1,258,609					
Accounts Receivable						
Intergovernmental Receivable						
QBE Revenue Receivable						
Prepaid Expenditures	-	174	-			
Taxes Receivable	873,590	39,074				
Interfund Receivable					26,590,392	
Inventory					(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		21
Total Assets	\$ 8,170,173	\$ 4,020,193	\$ 2,447,224	\$ 3,776,506	\$ 528,754,582	\$ -

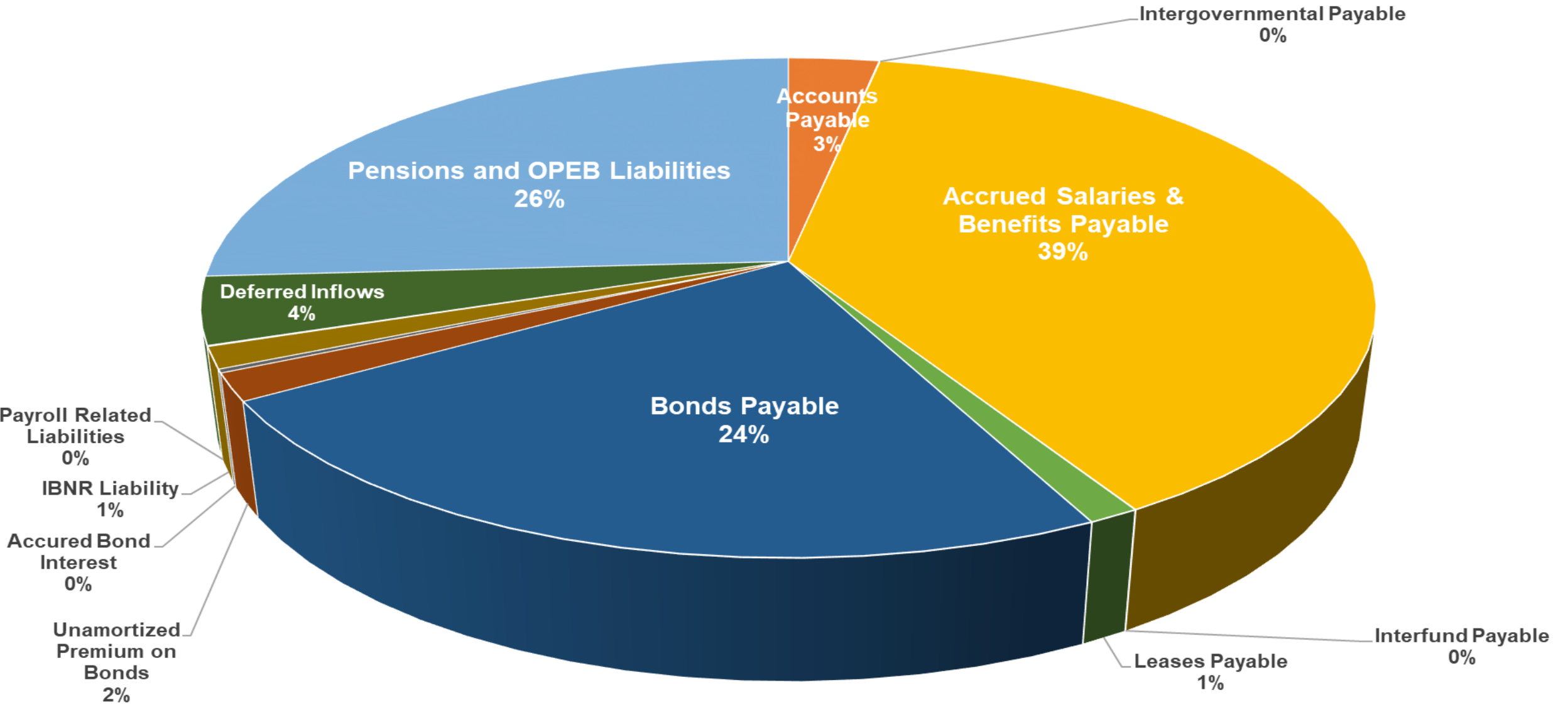
Assets by Category for All Funds



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	School Activity Special Revenue Funds (910-999)
Liabilities									
Accounts Payable	\$ 1,977,739	\$ 1,086,982		\$ 506,188	\$ (38,217)	\$ 129,015	\$ 61,311	\$ 169,879	\$ 135
Intergovernmental Payable	21,587	59,530						(37,943)	
Accrued Salaries & Benefits Payable	25,602,933	17,040,098		6,689	1,609,117	347,214	1,403,281	2,176,551	
Interfund Payable	6,349	-		174	-				6,175
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	40,334	40,334							
Deferred Inflows	2,889,948				-			47,434	
Pensions and OPEB Liabilities	17,233,772							23	
Total Liabilities	\$ 66,379,342	\$ 18,226,943	\$ -	\$ 513,051	\$ 1,570,900	\$ 476,230	\$ 1,464,593	\$ 2,355,921	\$ 6,310

Liabilities	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	\$ 45,425	\$ 11,826	\$ 5,194	\$ -	\$ -	\$ -
Intergovernmental Payable						
Accrued Salaries & Benefits Payable	1,022,728	5,772				1,991,482
Interfund Payable	-	-	-			
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		2,819,899		
Pensions and OPEB Liabilities				17,233,772		
Total Liabilities	\$ 1,068,153	\$ 966,692	\$ 5,194	\$ 20,053,672	\$ -	\$ 19,671,685

Liabilities-All Funds Combined



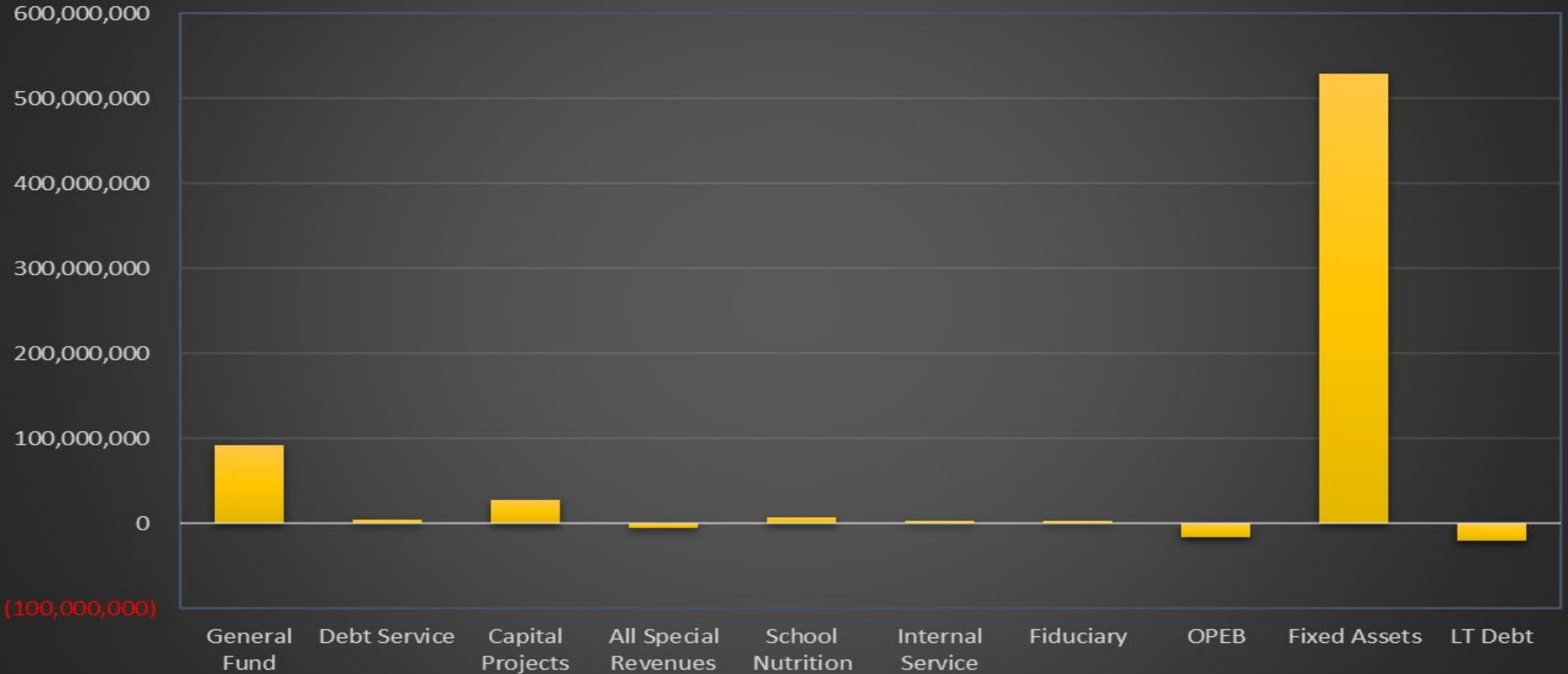
Fund Equity	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX	School Activity Special Revenue Funds (910-999)
Assigned Fund Equity	\$ 534,440,467	\$ 436,100	\$ 3,757,444	\$ 27,977,939	\$ (1,609,117)	\$ (347,214)	\$ (1,404,331)	\$ (2,105,986)	\$ -
Unassigned Fund Balance	89,299,871	91,039,804							592,419
Total Fund Equity	\$ 623,740,339	\$ 91,475,904	\$ 3,757,444	\$ 27,977,939	\$ (1,609,117)	\$ (347,214)	\$ (1,404,331)	\$ (2,105,986)	\$ 592,419
Total Liabilities and Fund Equity	\$ 690,119,681	\$ 109,702,847	\$ 3,757,444	\$ 28,490,990	\$ (38,217)	\$ 129,015	\$ 60,261	\$ 249,935	\$ 598,729

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 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	\$ (1,347,263)	\$ -	\$ -	\$ -	\$ 528,754,582	\$ (19,671,685)
Unassigned Fund Balance	8,449,284	3,053,502	2,442,030	(16,277,166)		
Total Fund Equity	\$ 7,102,020	\$ 3,053,502	\$ 2,442,030	\$ (16,277,166)	\$ 528,754,582	\$ (19,671,685)
Total Liabilities and Fund Equity	\$ 8,170,173	\$ 4,020,193	\$ 2,447,224	\$ 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





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Statement of Revenues, Expenditures, and
Encumbrances

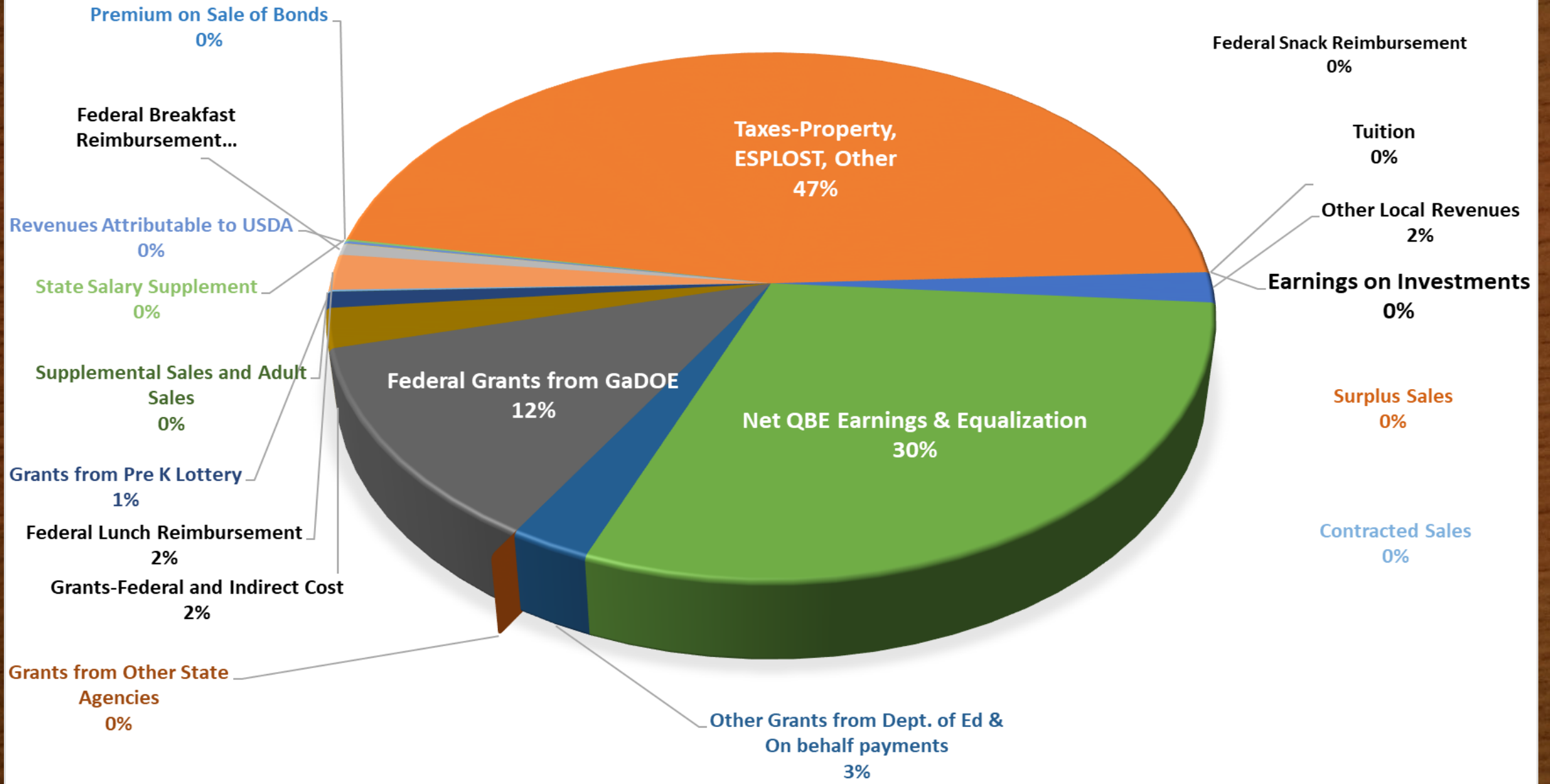
All Funds
For the Five Months Ending November 30, 2021



Revenues	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 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	\$ 75,979,495	\$ 63,234,027	\$ -	\$ 12,745,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	632,162	632,162										
Tuition	3,119	3,119										
Earnings on Investments	14,682	9,612	201	4,380						379		111
Other Local Revenues	3,062,737	491,821		50,000				154,863	391,985	216	1,000,449	973,404
QBE Earnings	56,172,132	56,172,132										
Austerity Reduction	(1,171,514)	(1,171,514)										
Local Fair Share	(8,882,855)	(8,882,855)										
Equalization Funding	3,145,808	3,145,808										
Other Grants from Dept. of Ed & On behalf payments	4,306,976	372,280						3,934,696				
Grants from Other State Agencies	-							-				
Federal Grants from GaDOE	20,401,009	234,914			4,498,988	4,833,102	9,109,621	1,724,384				
Grants-Federal and Indirect Cost	3,969,061	2,208,050						173,536		1,587,475	30	
Grants from Pre-K Lottery	1,612,657							1,612,657				

Revenues	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	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	27,967									27,967		
Contracted Sales	176,468									176,468		
Federal Lunch Reimbursement	3,581,776									3,581,776		
Federal Breakfast Reimbursement	1,137,962									1,137,962		
Federal Snack Reimbursement	44,290									44,290		
Revenues Attributable to USDA	264,395									264,395		
State Salary Supplement	197,294									197,294		
Premium on Sale of Bonds	-			-								
Surplus Sales	3,597	3,494		-						103		
TOTAL REVENUES	\$ 164,679,221	\$ 116,453,050	\$ 201	\$ 12,799,849	\$ 4,498,988	\$ 4,833,102	\$ 9,109,621	\$ 7,600,136	\$ 391,985	\$ 7,018,326	³¹ \$ 1,000,449	\$ 973,514

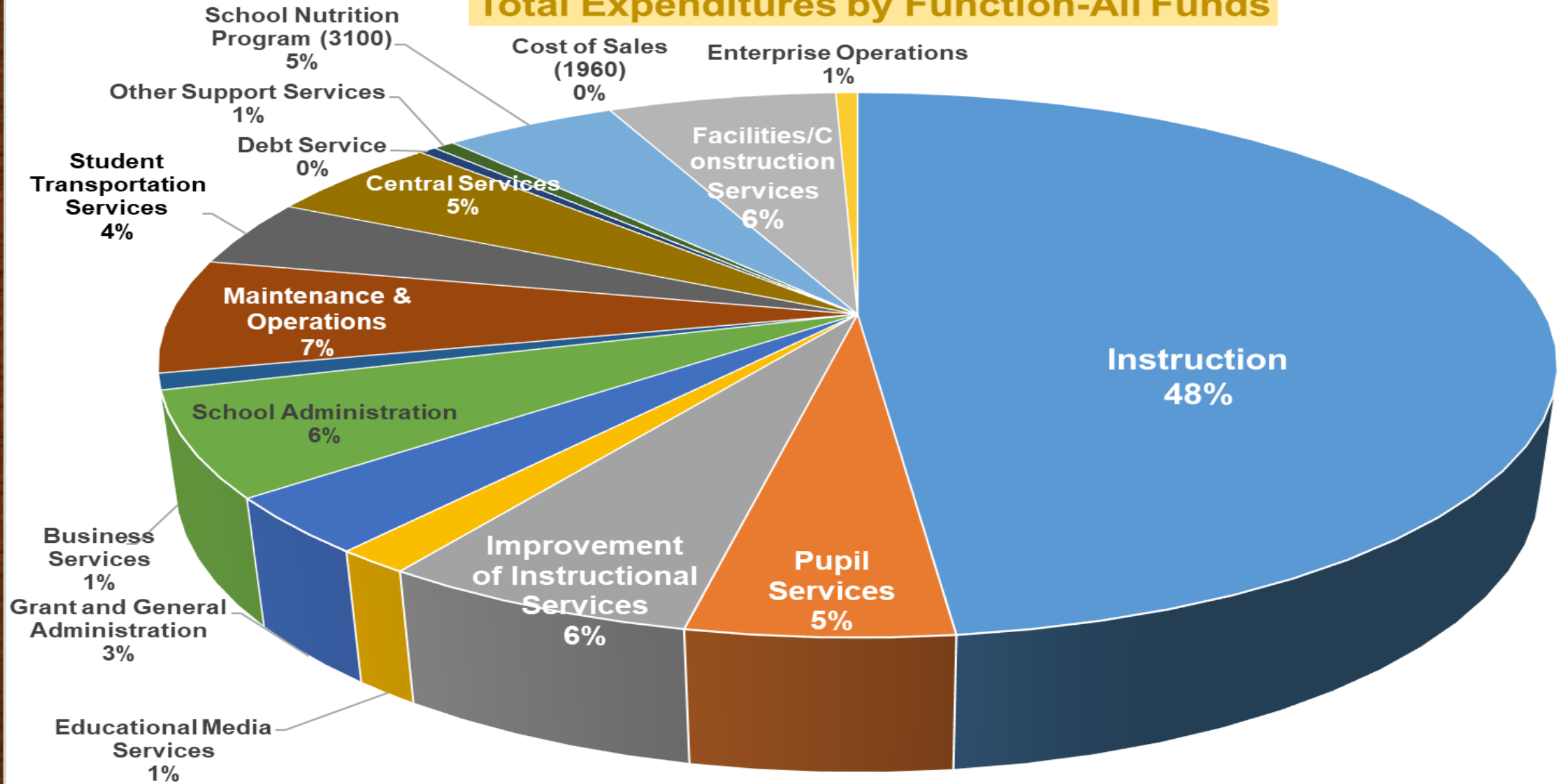
ALL FUNDS COMBINED - REVENUES BY CATEGORIES



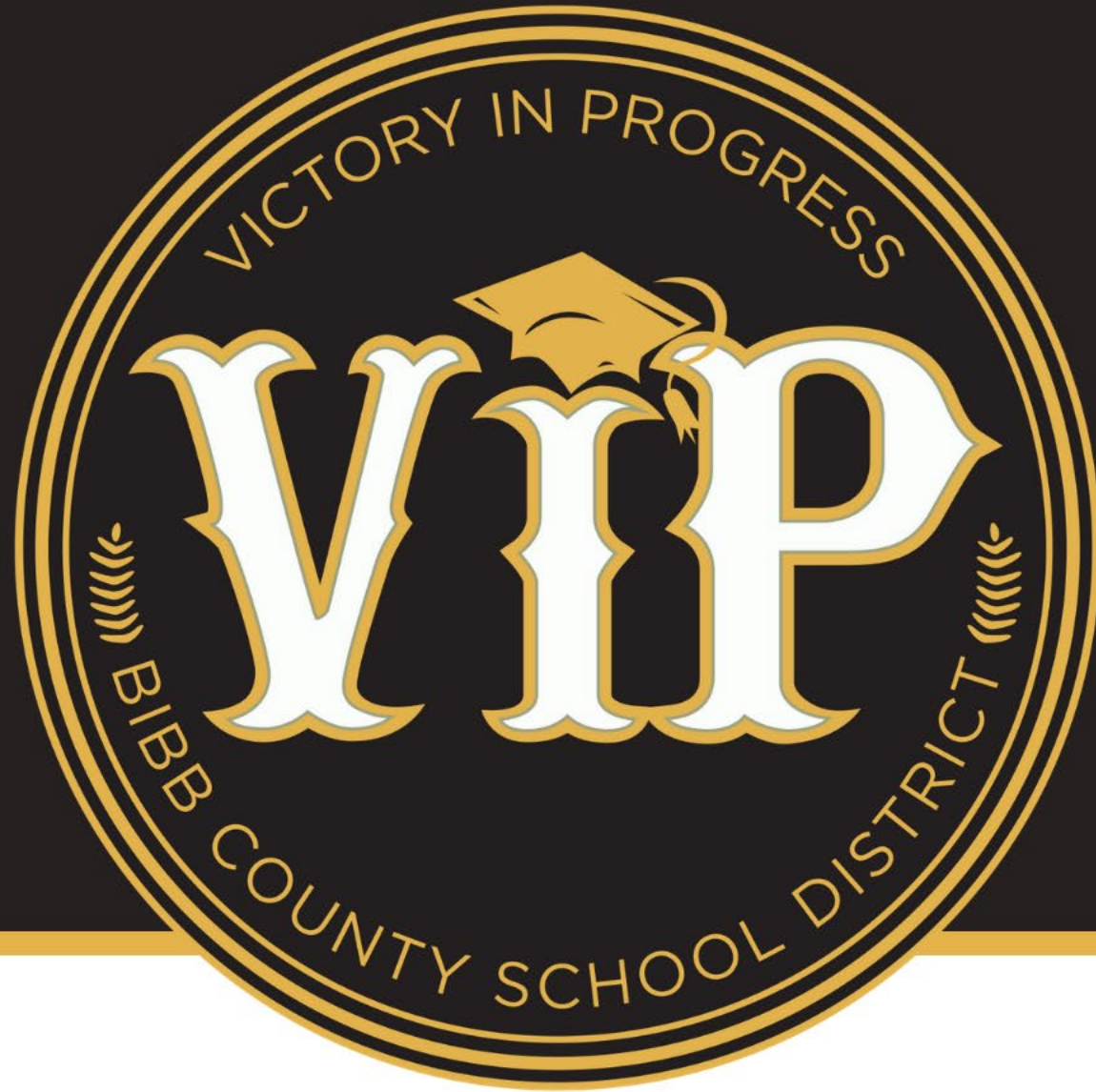
Expenditures	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues 400,404,406,414,416,421,430,432,451:599 and 5XX	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-690; 692-696; 698-699)	Fiduciary Funds (700-789 and 810-899)
Instruction	\$ 63,087,977	\$47,507,855			\$2,388,422	\$2,192,055	\$5,434,200	\$5,562,504	\$1,169			\$1,772
Pupil Services	6,781,647	3,015,986			911,787	241,696	1,313,071	1,117,212	9,222			172,674
Improvement of Instructional Services	8,137,824	2,186,272			2,171,748	445,091	1,891,961	1,435,955	5,401			1,396
Educational Media Services	1,916,295	1,833,050				65,855	14,417	-	1,350			1,624
Grant and General Administration	4,447,748	1,104,818			492,188	1,199,801	1,037,715	613,227				-
School Administration	8,149,361	7,693,078			(179)	39,103	359,204	356	34,175			23,623
Business Services	1,258,686	1,065,781		1,000		68,939	102,345	-				20,622
Maintenance & Operations	8,885,520	8,467,119		42,203	50,717	134,772	158,646	27,703			-	4,360
Student Transportation Services	5,229,736	3,619,272		1,295,927	2,504	185,086	72,375	53,942	-			630
Central Services	6,462,649	5,651,921			65,461	473,825	63,408	-				208,034
Debt Service	620,929	308,129	312,800	-				-			33	
Other Support Services	772,841	340,545				2,030	522	40,281	180,610			208,852

Expenditures	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 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)	6,250,837	-				132,064		231,665		5,887,107		
Cost of Sales (1960)	12,794	12,794										
Facilities/Construction Services	8,266,758	-		8,266,758								
Enterprise Operations	788,831	299,008									489,823	
TOTAL EXPENDITURES	\$131,070,434	\$83,105,626	\$312,800	\$9,605,888	\$6,082,649	\$5,180,316	\$10,447,865	\$9,082,846	\$231,927	\$5,887,107	\$489,823	\$643,587
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$33,608,787	\$33,347,424	(\$312,599)	\$3,193,961	(\$1,583,661)	(\$347,214)	(\$1,338,243)	(\$1,482,710)	\$160,057	\$1,131,218	\$510,626	\$329,927
OTHER FINANCING SOURCES (USES):												
Operating Transfers (IN)	-	\$ -	\$ -	\$ -				\$ -			\$ -	\$ -
Operating Transfers (OUT)	-	-	\$ 2,550,000	(2,550,000)								
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 2,550,000	\$ (2,550,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$ 33,608,787	\$ 33,347,424	\$ 2,237,401	\$ 643,961	\$ (1,583,661)	\$ (347,214)	\$ (1,338,243)	\$ (1,482,710)	\$ 160,057	\$ 1,131,218	\$ 510,626	\$ 329,927
Fund Balance, Beginning of Period	590,131,552	58,128,480	1,520,043	27,333,978	(25,456)		(66,088)	(623,277)	432,361	5,970,802	2,542,876	2,112,103
FUND BALANCE, END OF PERIOD	\$ 623,740,339	\$ 91,475,904	\$ 3,757,444	\$ 27,977,939	\$ (1,609,117)	\$ (347,214)	\$ (1,404,331)	\$ (2,105,986)	\$ 592,419	\$ 7,102,020	\$ 3,053,502	\$ 2,442,030
Encumbrances	\$ 18,478,299	\$ 6,755,662	\$ -	\$ 5,714,432	\$ 273,714	\$ 865,412	\$ 4,227,859	\$ 578,062	\$ 63,157	\$16,469,608	\$ 2,861	\$ 131,624

Total Expenditures by Function-All Funds







Leadership. Scholarship. Citizenship.