

Financial Statements

April 30, 2022

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.



Sharon Roberts, CPA
Chief Financial Officer
June 16, 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

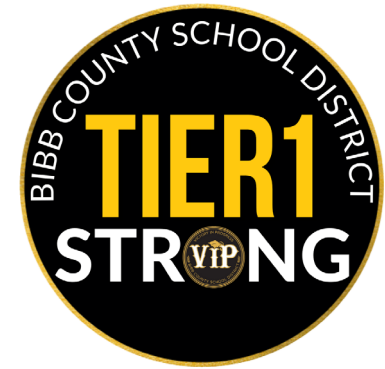
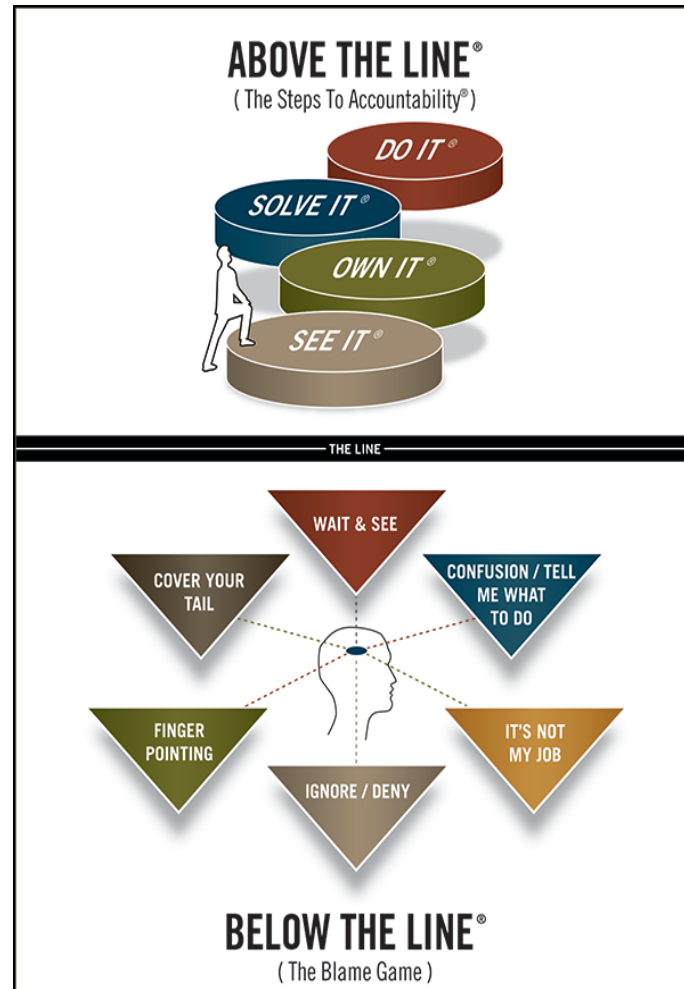
NON-NEGOTIABLES

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



The Results Pyramid®

©Partners in Leadership

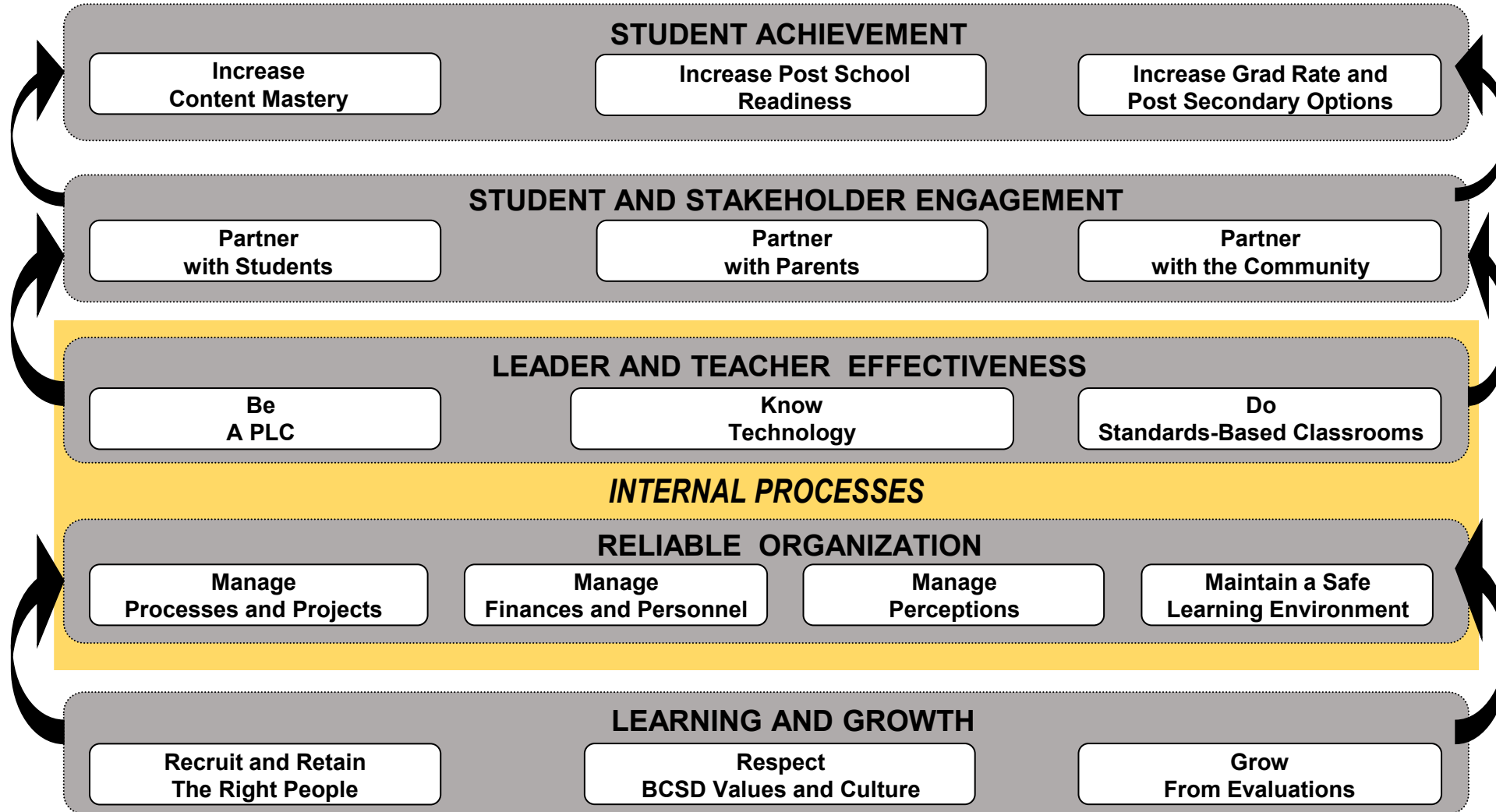


TIER 1 STRONG

- 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 Ten Months Ending
April 30, 2022, and April 30, 2021



Comparative Balance Sheet for General Fund

Assets	April 30, 2022	April 30, 2021	\$ Variance	% Variance
Cash in Bank	\$ 16,018,444	\$ 9,664,343	\$ 6,354,102	65.75%
Investments	73,149,711	56,666,412	16,483,299	29.09%
Accounts Receivable	-	-	-	0.00%
Intergovernmental Receivable	3,273	112,388	(109,115)	-97.09%
Accrued QBE Receivable	22,555,328	22,888,905	(333,577)	-1.46%
Prepaid Expenditures	5,208	87,663	(82,456)	-73.37%
Taxes Receivable (Less Allowance for Doubtful Accounts)	-	-	-	0.00%
Interfund Receivable	21,182	293	20,889	7124.80%
TOTAL ASSETS	\$ 111,753,146	\$ 89,420,004	\$ 22,333,142	24.98%

Comparative Balance Sheet for General Fund

Liabilities and Fund Equity	April 30, 2022	April 30, 2021	\$ Variance	% Variance
Accounts Payable	\$ 3,524,783	\$ 3,778,379	\$ (253,596)	-6.71%
Intergovernmental Payable	52,144	87,372	(35,227)	-40.32%
Accrued Salaries & Benefits Payable	19,215,731	17,421,375	1,794,356	10.30%
Interfund Payable	-	293	(293)	-100.00%
Payroll Related Liabilities	19,416	(303,213)	322,629	-106.40%
Deferred Revenue	-	-	-	0.00%
TOTAL LIABILITIES	\$ 22,812,074	\$ 20,984,206	\$ 1,827,868	8.71%
Assigned for Bus Replacement	\$ 386,100	-	\$ 386,100	0.00%
Assigned for Transportation-Super Fund	50,000	50,000	-	0.00%
Unassigned Fund Balance	88,504,971	68,385,798	20,119,174	29.42%
TOTAL FUND EQUITY	\$ 88,941,071	\$ 68,435,798	\$ 20,505,274	29.96%
TOTAL LIABILITIES AND FUND EQUITY	\$ 111,753,146	\$ 89,420,004	\$ 22,333,142	24.98%

Comparative Statement of Revenues and Expenditures for General Fund

Revenues:	April 30, 2022	April 30, 2021	\$ Variance	% Variance
Local Taxes	\$84,373,853	\$82,870,500	\$1,503,353	1.81%
Other Taxes	1,594,837	1,079,908	514,930	47.68%
Tuition	3,298	27,615	(24,317)	-88.06%
Earnings on Investments	55,640	31,816	23,823	74.88%
Other Local Revenues	916,594	1,557,109	(640,514)	-41.13%
QBE Revenue	119,983,482	111,149,754	8,833,728	7.95%
Austerity Reduction	(1,544,749)	(4,320,390)	2,775,641	-64.25%
Local Fair Share	(18,749,695)	(14,526,107)	(4,223,588)	29.08%
Equalization Funding	6,291,608	8,731,496	(2,439,888)	-27.94%
Other Grants from Dept of Ed	852,292	3,430,524	(2,578,232)	-75.16%
Federal Grants from GaDOE	656,972	-	656,972	0.00%
Federal Grants	4,931,059	2,129,821	2,801,238	0.00%
Sale/Comp for Loss-Fixed Assets	26,719	80,722	(54,003)	0.00%
TOTAL REVENUES	\$199,391,910	\$192,242,768	\$7,149,142	3.72%

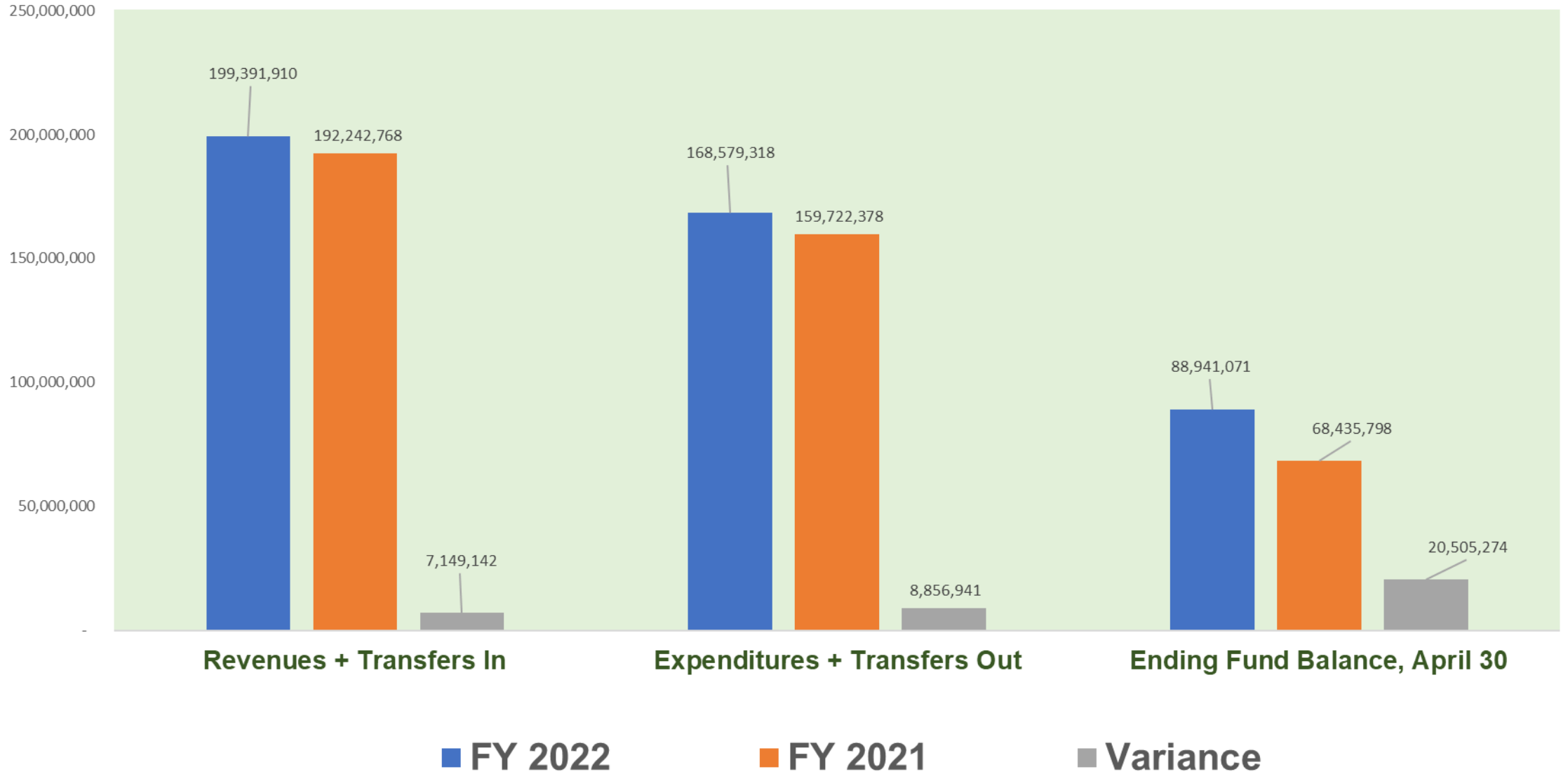
Comparative Statement of Revenues and Expenditures for General Fund

	April 30, 2022	April 30, 2021	\$ Variance	% Variance
Expenditures:				
Instruction	\$101,207,707	\$99,480,082	\$1,727,625	1.74%
Pupil Services	6,247,403	5,706,352	541,051	9.48%
Instructional Services	4,237,574	3,336,958	900,616	26.99%
Educational Media Services	3,715,611	3,694,056	21,555	0.58%
Grant and General Administration	2,257,109	2,176,534	80,575	3.70%
School Administration	14,577,655	14,381,224	196,432	1.37%
Business Services	2,123,193	1,239,299	883,894	71.32%
Maintenance & Operations	15,495,109	15,105,761	389,348	2.58%
Student Transportation Services	7,775,206	6,330,816	1,444,390	22.82%
Central Services	8,794,596	6,718,547	2,076,049	30.90%
Debt Services	560,129	555,157	4,971	0.90%
Other Support Services	830,104	635,430	194,675	30.64%

Comparative Statement of Revenues and Expenditures for General Fund

	April 30, 2022	April 30, 2021	\$ Variance	% Variance
Expenditures:				
Cost of Sales (1960)	17,480	-	17,480	0.00%
Facilities/Construction Services	-	-	-	0.00%
Enterprises Funds	598,901	362,163	236,738	65.37%
TOTAL EXPENDITURES	\$168,437,776	\$159,722,378	\$8,715,398	5.46%
EXCESS OF REVENUES OVER (UNDER) EXP	\$30,954,134	\$32,520,391	(\$1,566,257)	-4.82%
OTHER FINANCING SOURCES (USES):				
Operating Transfers (IN)	\$0	\$0	\$0	0.00%
Operating Transfers (OUT)	(141,542)	-	(141,542)	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	(\$141,542)	\$0	(\$141,542)	0.00%
EXCESS REVENUES OVER (UNDER) EXP	\$30,812,592	\$32,520,391	\$1,707,799	-5.25%
Fund Balance, Beginning	58,128,480	35,915,407	22,213,073	10 61.85%
FUND BALANCE, END/PERIOD	\$88,941,071	\$68,435,798	\$20,505,274	29.96%

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





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Budget Compared to Actuals

General Fund
For the Ten Months Ending
April 30, 2022, and April 30, 2021



Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals Apr. 30, 2022	Current Period Actuals	Available Budget	% of Budget Committed
Local Taxes (1110,1191)	\$84,400,000	\$84,373,853	\$2,128,986	\$26,147	99.97%
Other Taxes (1121, 1190)	944,700.00	1,594,837.39	217,278	(650,137)	168.82%
Tuition (1310, 1350)	10,000.00	3,298.00	-	6,702	32.98%
Earnings on Investments (1500)	92,650.00	55,639.66	20,923	37,010	60.05%
Other Local Revenues (1400, 1910, 1920, 1940, 1950, 1960,1970, 1995)	1,606,051.00	916,594.48	68,451	689,457	57.07%
QBE Earnings (3120, 3122, 3125)	129,197,753.00	119,983,482.41	18,642,318	9,214,271	92.87%
Austerity Reduction (3124)	(4,478,863.00)	(1,544,749.00)	1,119,717	(2,934,114)	34.49%
Local Fair Share (3140)	(20,834,188.00)	(18,749,695.36)	(2,585,311)	(2,084,493)	89.99%
Equalization Funding (3210)	7,549,928.00	6,291,608.00	629,160	1,258,320	83.33%

Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals Apr. 30, 2022	Current Period Actuals	Available Budget	% of Budget Committed
Other Grants form Dept. of Ed & On behalf payments (3800, 3912, 3913, 4520)	1,354,509.00	852,291.78	97,231	502,217	62.92%
Federal Grants from GaDOE (4535, 4520)	850,000.00	656,972.08	178,193	193,028	77.29%
Grants-Federal and Indirect Cost (4300, 4820, 1990)	1,875,000.00	4,931,058.58	765,160	(3,056,059)	262.99%
Surplus Sales (5300)	50,000.00	26,718.65	2,587	23,281	53.44%
TOTAL REVENUES	\$202,617,540	\$199,391,910	\$21,284,693	\$3,225,630	98.41%

Statement of Revenues an Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Apr. 30, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Instruction (1000)	\$128,334,045	\$101,207,707	\$1,123,382	\$102,331,088	\$11,944,049	\$26,002,957	79.74%
Pupil Services (2100)	7,637,715.00	6,247,403	462,615.64	6,710,018	685,597	927,697	87.85%
Improvement of Instructional Services (2210 + 2213)	5,075,991.00	4,237,574	27,192.74	4,264,766	456,225	811,225	84.02%
Educational Media Services (2220)	4,372,008.00	3,715,611	68,764.43	3,784,375	436,340	587,633	86.56%
Grant and General Administration (2230 +2300)	2,802,857.00	2,257,109	477,830.49	2,734,939	236,668	67,918	97.58%
School Administration (2400)	17,581,018.00	14,577,655	14,646.52	14,592,302	1,677,369	2,988,716	83.00%
Business Services (2500)	2,708,467.00	2,123,193	39,185.27	2,162,378	198,592	546,089	79.84%
Maintenance & Operations (2600)	21,270,026.00	15,495,109	265,556.12	15,760,665	1,593,113	5,509,361	74.10%
Student Transportation Services (2700)	9,303,785.00	7,775,206	396,400.50	8,171,607	1,019,959	1,132,178	87.83%

Statement of Revenues and Expenditures for General Fund

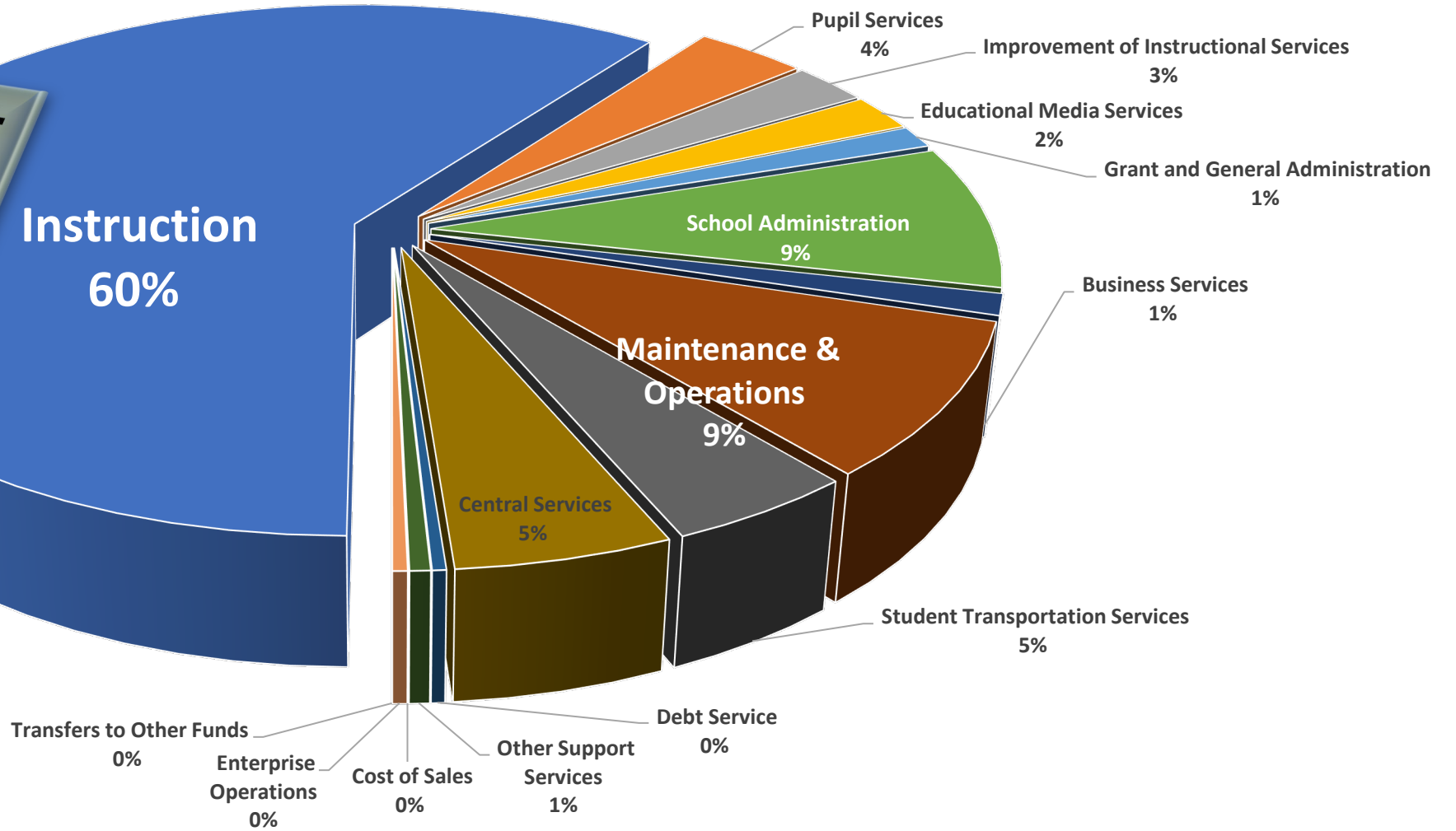
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Apr.2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Central Services (2800)	10,064,849.00	8,794,596	1,317,468.12	10,112,064	780,871	(47,215)	100.47%
Debt Service (5100)	749,128.00	560,129	-	560,129	63,000	188,999	74.77%
Other Support Services (2900)	1,301,034.00	830,104	144,304.36	974,409	83,817	326,625	74.89%
School Nutrition Program (3100)	-	-	-	-	-	-	0.00%
Cost of Sales (1960)	156,500.00	17,480	10,423.41	27,904	1,265	128,596	17.83%
Facilities/Construction Services (4000)	-	-	-	-	-	-	0.00%
Enterprise Operations (3200)	682,760.00	598,901	73,524.24	672,425	96,272	10,335	98.49%
TOTAL EXPENDITURES	\$212,040,183	\$168,437,776	\$4,421,294	\$172,859,070	\$19,273,138	\$39,181,143	81.52%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$9,422,643	\$30,954,134		\$26,532,840	\$2,011,555	\$35,955,483	-328.51%

Statement of Revenues and Expenditures for General Fund

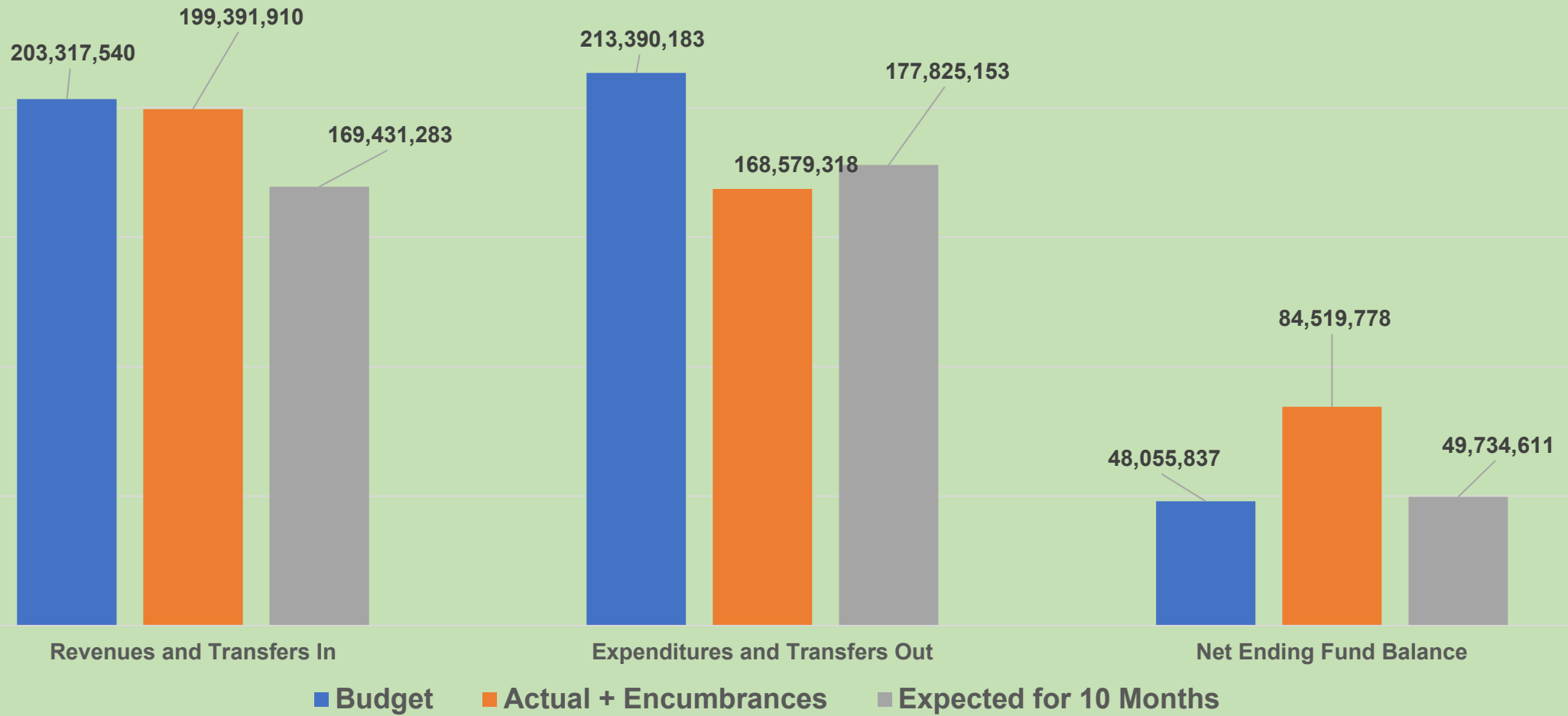
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of Apr.2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
OTHER FINANCING SOURCES (USES):							
Operating Transfers (IN)	\$700,000	\$0		\$0	\$0	\$700,000	0.00%
Operating Transfers (OUT) (5000)	(1,350,000)	(141,542)		(141,542)	-	(1,208,458)	10.48%
TOTAL OTHER FINANCING SOURCES (USES)	\$650,000	\$141,542		\$141,542	\$0	\$508,458	21.78%
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$10,072,643	\$30,812,592		\$26,391,298	\$2,011,555	\$36,463,941	-305.90%
Fund Balance, Beginning of Period	58,128,480	58,128,480		58,128,480	-		
FUND BALANCE, END OF PERIOD	\$48,055,837	\$88,941,071		\$84,519,778	\$2,011,555	\$ 40,885,234	

**% of General Fund Expenditures
by Function**

**Instruction +
Pupil
Services +
Improvement
of
Instructional
Services =
66.3%**



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





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements Balance Sheet

All Funds
As of April 30, 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.

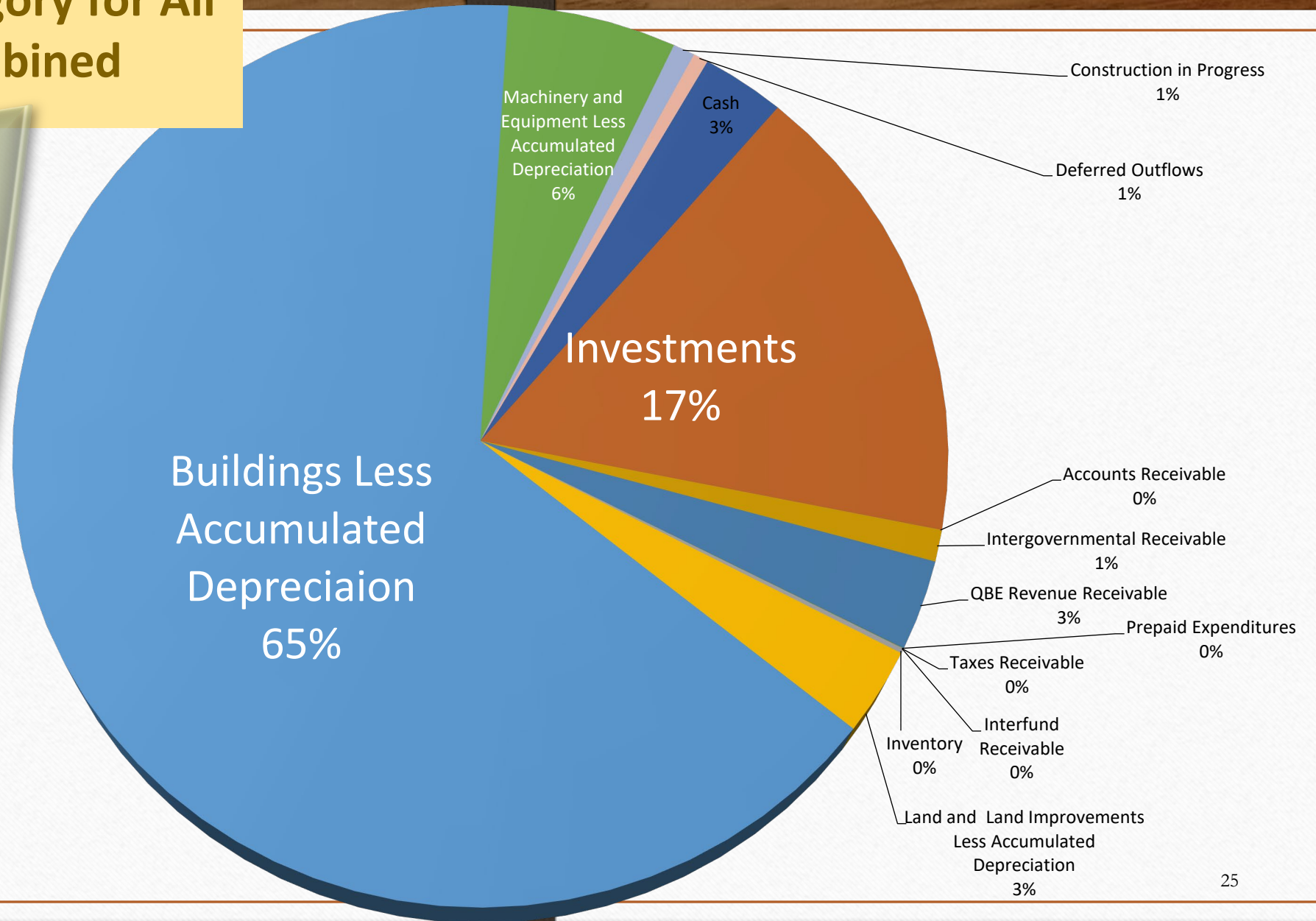
Assets	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX
Cash	\$20,938,845	\$16,018,444	\$0	\$1,099,689	\$1,053,637	\$481,013	\$3,142,254	\$651,201
Investments	118,482,762	73,149,711	1,415,087	37,722,498				
Accounts Receivable	35,152	-				-	11	1,903
Intergovernmental Receivable	7,920,647	3,273			1,060,250	561,665	3,344,080	1,205,946
QBE Revenue Receivable	22,555,328	22,555,328						
Prepaid Expenditures	107,134	5,208			31,844		44,259	25,823
Taxes Receivable	-	-		-				
Interfund Receivable	22,155	21,182		-				-
Inventory	1,219,145							
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						23	
Deferred Outflows	3,776,506							
Total Assets	\$703,812,254	\$111,753,146	\$1,415,087	\$38,822,186	\$38,457	\$80,653	\$246,096	\$582,472

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	\$724,732	\$2,406,899	\$4,199,162	\$1,818,023			
Investments		5,602,882		592,584			
Accounts Receivable		33,113	-	125			
Intergovernmental Receivable		1,745,432					
QBE Revenue Receivable							
Prepaid Expenditures							
Taxes Receivable							
Interfund Receivable		-	973	-			
Inventory		1,174,754	44,391				
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	24	
Total Assets	\$724,732	\$10,963,080	\$4,244,526	\$2,410,732	\$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) = 75.13%**

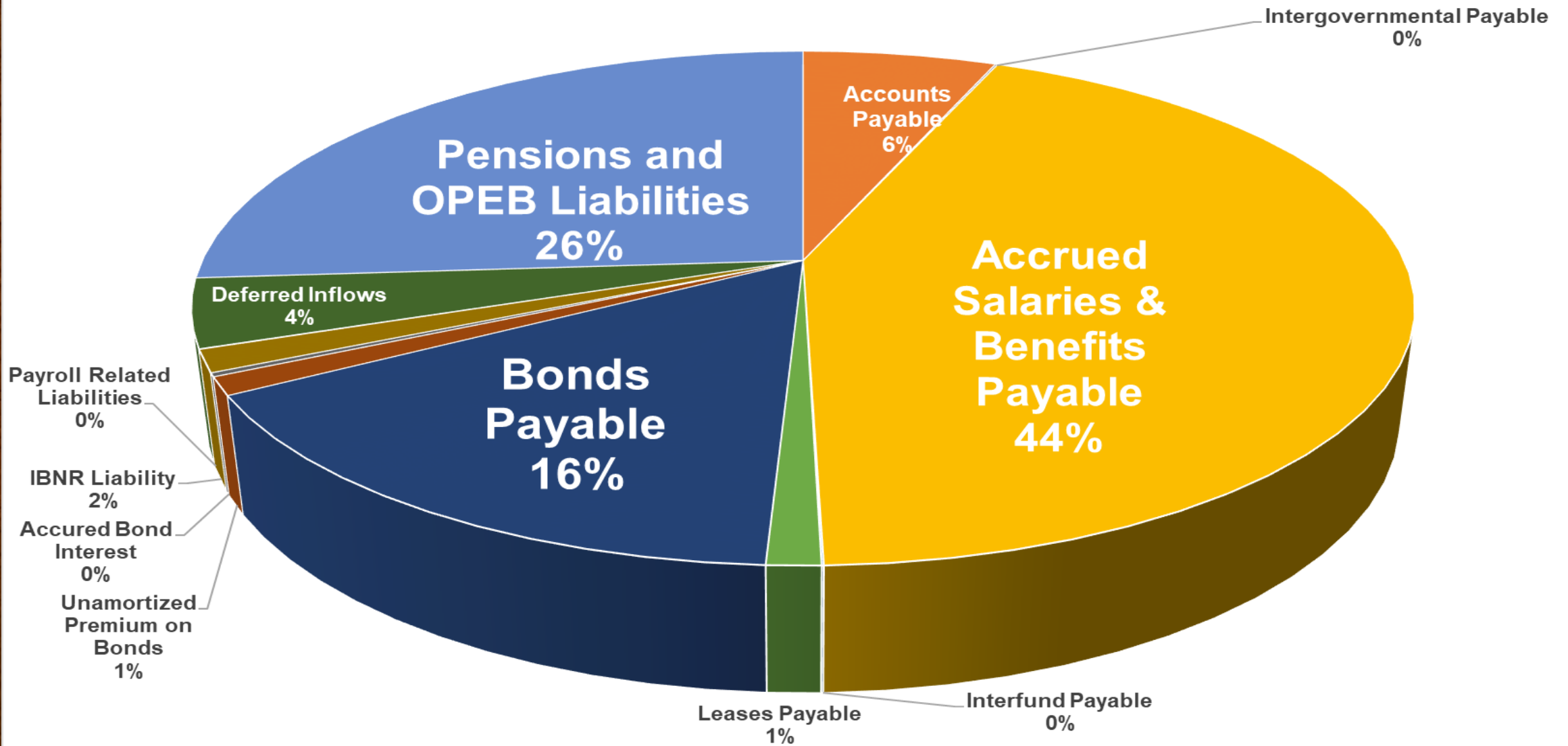
**Liquid Assets
(Cash and Investments) = 19.81%**



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	\$4,034,939	\$3,524,783		\$2,577	\$38,457	\$80,653	\$246,096	\$17,523
Intergovernmental Payable	52,144	52,144						-
Accrued Salaries & Benefits Payable	28,625,081	19,215,731		(4,242)	1,942,796	86,438	1,622,807	2,685,978
Interfund Payable	31,339	-		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	926,478							
Payroll Related Liabilities	19,416	19,416						
Deferred Inflows	2,852,842							24,423
Pensions and OPEB Liabilities	17,233,771							
Total Liabilities	\$66,015,712	\$22,812,074	\$0	\$1,371	\$1,981,253	\$167,090	\$1,868,904	\$2,737,613

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	\$135	\$121,657	\$1,078	\$1,980	\$0	\$0	\$0
Intergovernmental Payable							
Accrued Salaries & Benefits Payable		1,079,170	4,920				1,991,482
Interfund Payable	15,324	-	-	6,032			
Leases Payable							798,222
Bonds Payable							10,535,000
Unamortized Premium on Bonds							748,097
Accrued Bond Interest							158,383
IBNR Liability			926,478				
Payroll Related Liabilities							
Deferred Inflows			22,615		2,805,804		
Pensions and OPEB Liabilities					17,233,772		²⁷
Total Liabilities	\$15,460	\$1,200,827	\$955,091	\$8,012	\$20,039,576	\$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	\$550,695,410	\$436,100	\$1,415,087	\$38,823,557	\$1,942,796	\$86,438	\$1,622,807	\$ (2,155,141)
Unassigned Fund Balance	87,101,131	88,504,971						
Total Fund Equity	\$637,796,541	\$88,941,071	\$1,415,087	\$38,823,557	\$1,942,796	\$86,438	\$1,622,807	\$2,155,141
Total Liabilities and Fund Equity	\$703,812,254	\$111,753,146	\$1,415,087	\$38,822,186	\$38,457	\$80,653	\$246,096	\$582,472

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	\$1,304,450	\$0	\$0	\$0	\$528,754,582	\$14,231,184
Unassigned Fund Balance	709,272	8,457,803	3,289,435	2,402,720	(16,263,070)		
Total Fund Equity	\$709,272	\$9,762,253	\$3,289,435	\$2,402,720	\$16,263,070	\$528,754,582	\$14,231,184
Total Liabilities and Fund Equity	\$724,732	\$10,963,080	\$4,244,526	\$2,410,732	\$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	88,941,071	1,415,087	38,823,557	(5,097,910)	9,762,253	3,289,435	2,402,720	(16,263,070)	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 Ten Months Ending April 30, 2022



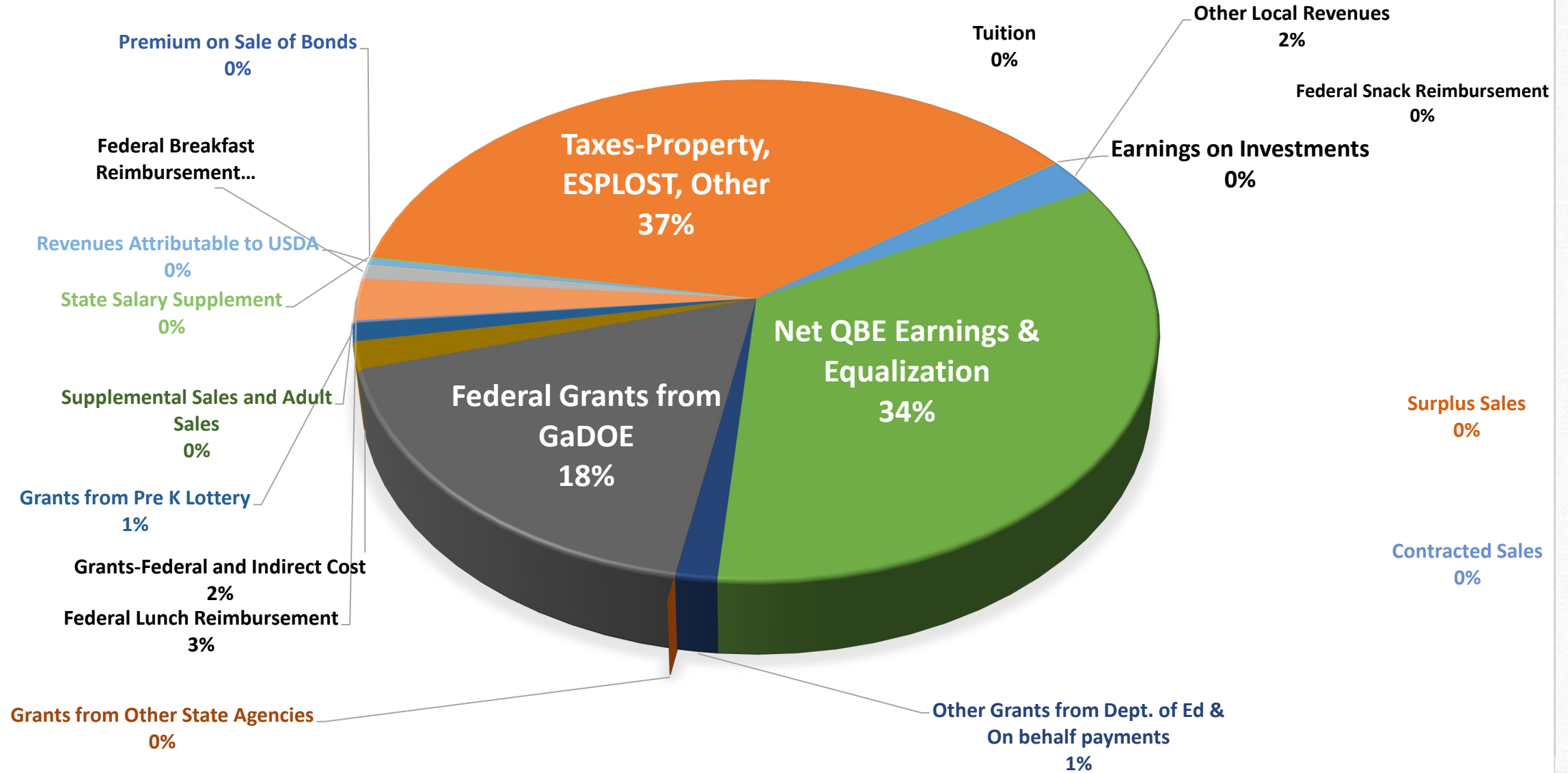
Revenues	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Local Taxes	\$114,037,160	\$84,373,853	\$0	\$29,663,307	\$0	\$0
Other Taxes	1,594,837	1,594,837				
Tuition	3,298	3,298				
Earnings on Investments	84,159	55,640	645	23,931		
Other Local Revenues	7,339,823	916,594		1,151,052		
QBE Earnings	119,983,482	119,983,482				
Austerity Reduction	(1,544,749)	(1,544,749)				
Local Fair Share	(18,749,695)	(18,749,695)				
Equalization Funding	6,291,608	6,291,608				
Other Grants from Dept. of Ed & On behalf payments	4,642,077	852,292				
Grants from Other State Agencies	23,011					
Federal Grants from GaDOE	54,889,917	656,972			10,479,411	13,096,251
Grants-Federal and Indirect Cost	5,533,773	4,931,059				33
Grants from Pre-K Lottery	3,574,829					

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	\$0	\$0	\$0	\$0	\$0
Other Taxes						
Tuition						
Earnings on Investments				3,478		466
Other Local Revenues		377,137	896,750	(17,017)	2,088,301	1,927,006
QBE Earnings						
Austerity Reduction						
Local Fair Share						
Equalization Funding						
Other Grants from Dept. of Ed & On behalf payments		3,789,785				
Grants from Other State Agencies		23,011				
Federal Grants from GaDOE	20,319,012	8,750,796		1,587,475		
Grants-Federal and Indirect Cost		602,714			34	
Grants from Pre-K Lottery		3,574,829				

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	66,425					
Contracted Sales	432,894					
Federal Lunch Reimbursement	8,480,756					
Federal Breakfast Reimbursement	2,705,062					
Federal Snack Reimbursement	119,412					
Revenues Attributable to USDA	1,348,883					
State Salary Supplement	380,984					
Premium on Sale of Bonds	-				-	
Surplus Sales	29,171	26,719			-	
TOTAL REVENUES	\$311,267,117	\$199,391,910	\$645	\$30,838,290	\$10,479,411	³⁵ \$13,096,251

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				66,425		
Contracted Sales				432,894		
Federal Lunch Reimbursement				8,480,756		
Federal Breakfast Reimbursement				2,705,062		
Federal Snack Reimbursement				119,412		
Revenues Attributable to USDA				1,348,883		
State Salary Supplement				380,984		
Premium on Sale of Bonds						
Surplus Sales				2,452		
TOTAL REVENUES	\$20,319,012	\$17,118,272	\$896,750	\$15,110,804	\$2,088,301	\$1,927,471

ALL FUNDS COMBINED - REVENUES BY CATEGORIES



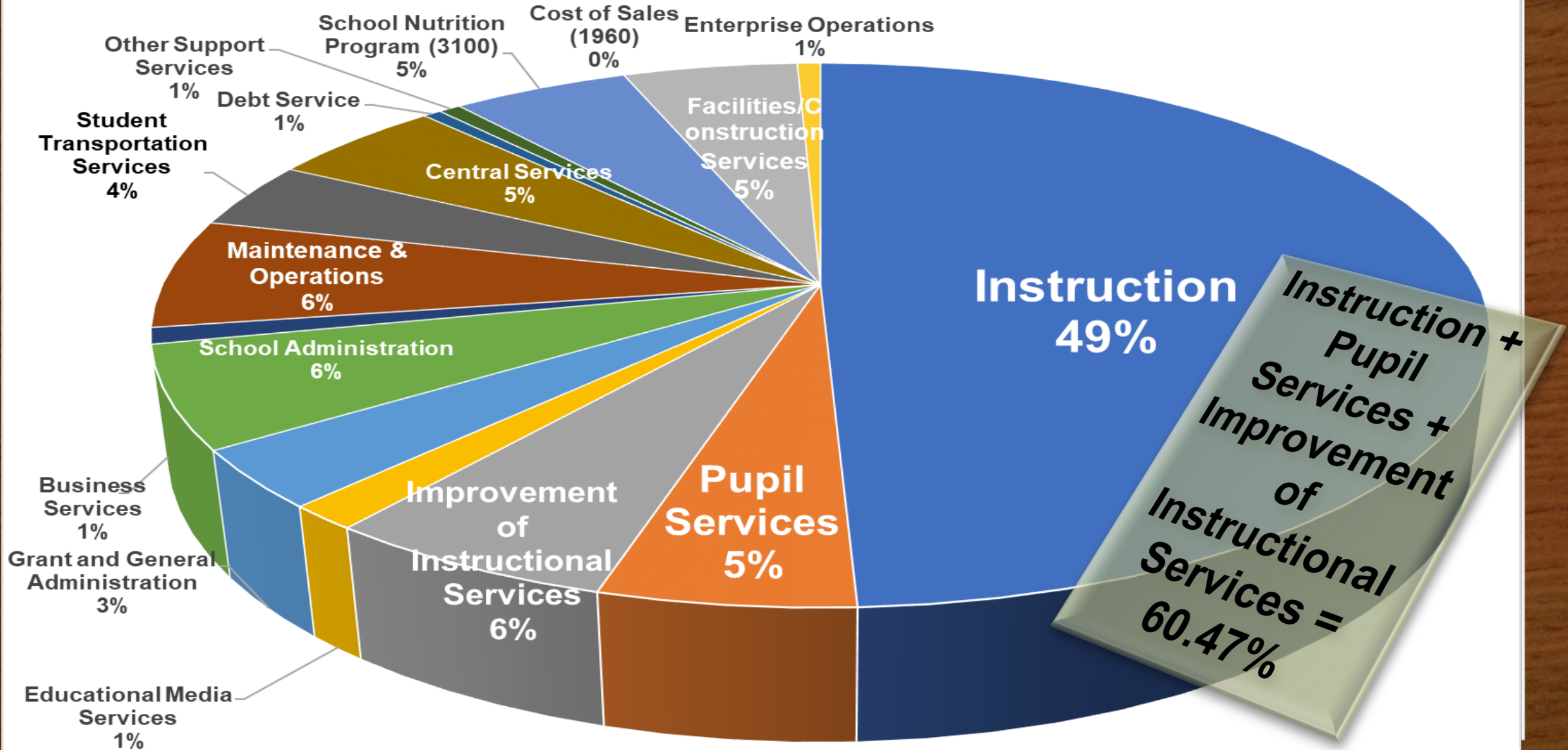
Expenditures	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Instruction	\$133,178,556	\$101,207,707			\$4,546,684	\$5,748,426
Pupil Services	13,920,914	6,247,403			1,797,723	598,783
Improvement of Instructional Services	15,592,347	4,237,574			4,534,139	821,399
Educational Media Services	3,969,718	3,715,611				187,077
Grant and General Administration	9,033,521	2,257,109			1,327,799	2,204,261
School Administration	15,726,537	14,577,655			(179)	269,055
Business Services	2,530,472	2,123,193		1,000		132,416
Maintenance & Operations	16,498,114	15,495,109		132,631	111,693	505,409
Student Transportation Services	10,442,996	7,775,206		1,295,927	14,020	533,410
Central Services	12,413,992	8,794,596			64,871	823,525
Debt Service	6,200,729	560,129	5,640,600	-		
Other Support Services	1,859,055	830,104			-	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	\$9,585,908	\$12,027,493	\$52,604			\$9,735
Pupil Services	2,527,973	2,380,289	13,224			355,518
Improvement of Instructional Services	3,484,206	2,501,466	11,986			1,577
Educational Media Services	36,732	-	27,385			2,913
Grant and General Administration	2,401,829	840,922				1,602
School Administration	740,195	356	73,927			65,528
Business Services	226,275	-				47,588
Maintenance & Operations	196,663	52,248			-	4,360
Student Transportation Services	556,305	245,987	11,675			10,466
Central Services	2,119,124	-				611,875
Debt Service		-				39
Other Support Services	522	70,426	429,038			525,692

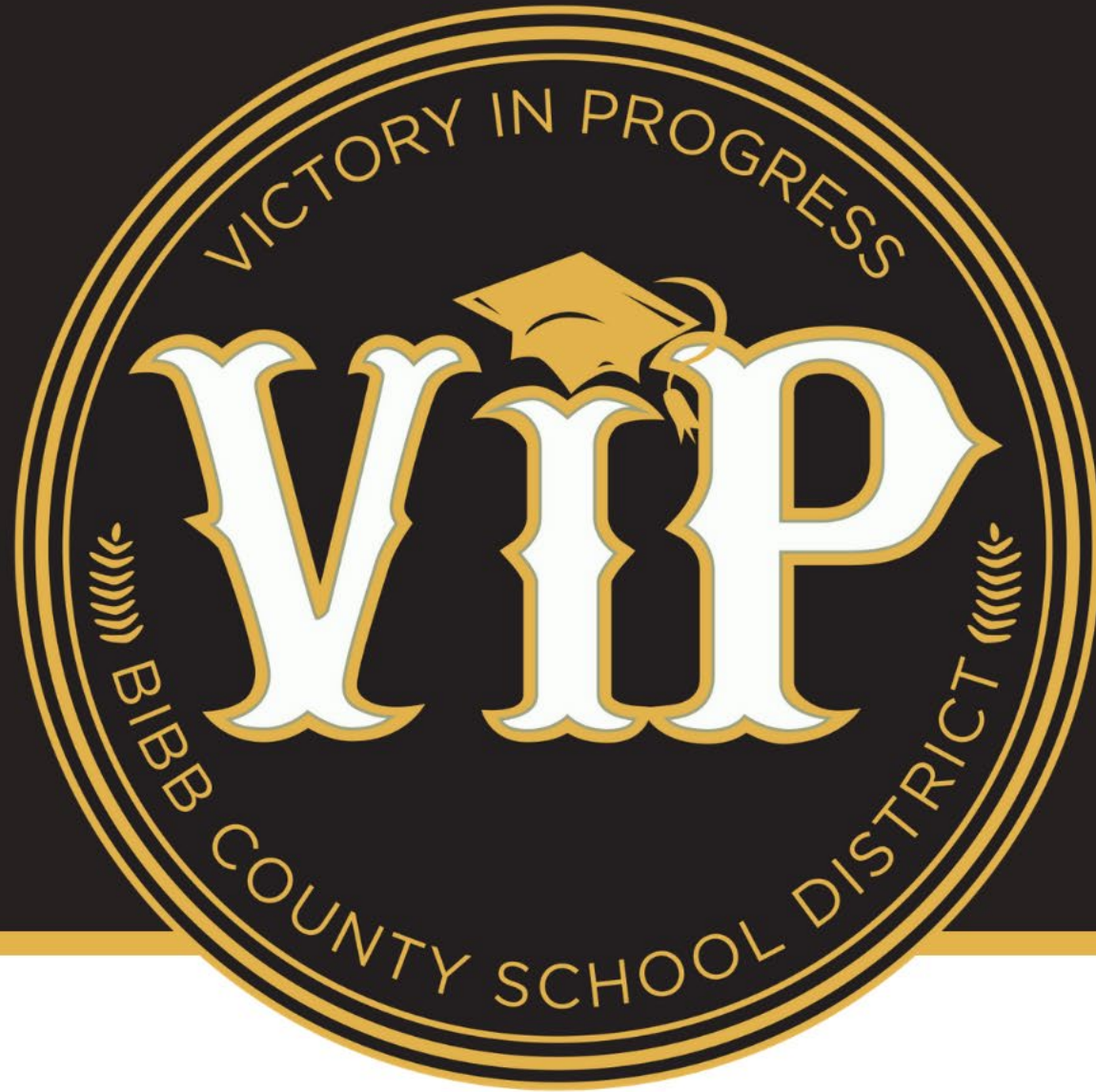
Expenditures/Transfers/Fund Balance/Encumbrances	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
School Nutrition Program (3100)	13,349,471	-				1,349,107
Cost of Sales (1960)	17,480	17,480				
Facilities/Construction Services	12,389,608	-		12,384,152		5,456
Enterprise Operations	1,941,734	598,901				1,091
TOTAL EXPENDITURES	\$269,065,243	\$168,437,776	\$5,640,600	\$13,813,710	\$12,396,751	\$13,182,688
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$42,201,873	\$30,954,134	(\$5,639,955)	\$17,024,579	(\$1,917,340)	(\$86,438)
OTHER FINANCING SOURCES (USES):						
Operating Transfers (IN)	-	\$ -	\$ -	\$ -		
Operating Transfers (OUT)	0	(141,542)	\$ 5,535,000	(5,535,000)		
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$141,542	\$5,535,000	\$5,535,000	\$0	\$0
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$42,201,873.4	\$30,812,591.6	\$104,955.4	\$11,489,579.2	\$1,917,339.9	\$86,437.6
Fund Balance, Beginning of Period	595,594,668	58,128,480	1,520,043	27,333,978	(25,456)	-
FUND BALANCE, END OF PERIOD	\$637,796,541	\$88,941,071	\$1,415,087	\$38,823,557	\$1,942,796	\$86,438
Encumbrances	\$32,052,431	\$4,421,294	\$0	\$22,258,930	\$434,165	\$909,382

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)		530,949		11,469,414		
Cost of Sales (1960)						
Facilities/Construction Services		-				
Enterprise Operations		-			1,341,742	
TOTAL EXPENDITURES	\$21,875,731	\$18,650,137	\$619,839	\$11,469,414	\$1,341,742	\$1,636,854
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$1,556,719)	(\$1,531,865)	\$276,911	\$3,641,389	\$746,559	\$290,618
OTHER FINANCING SOURCES (USES):						
Operating Transfers (IN)		\$ -			\$ -	\$ -
Operating Transfers (OUT)		-		141,542	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	\$0	\$141,542	\$0	\$0
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$1,556,719	\$1,531,865	\$276,911	\$3,782,932	\$746,559	\$290,618
Fund Balance, Beginning of Period	(66,088)	(623,277)	432,361	5,979,321	2,542,876	2,112,103
FUND BALANCE, END OF PERIOD	\$1,622,807	\$2,155,141	\$709,272	\$9,762,253	\$3,289,435	\$2,402,720
Encumbrances	\$3,200,876	\$737,493	\$90,292	\$6,469,098	\$3,768	\$105,652

Total Expenditures by Function-All Funds







Leadership. Scholarship. Citizenship.