

Financial Statements

May 31, 2022

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.



Sharon Roberts, CPA
Chief Financial Officer
July 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

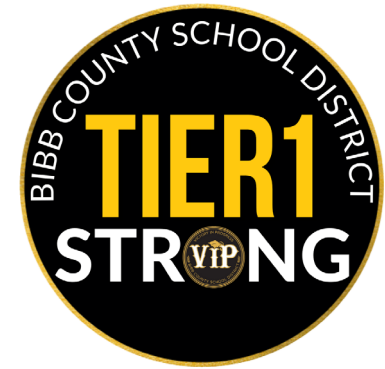
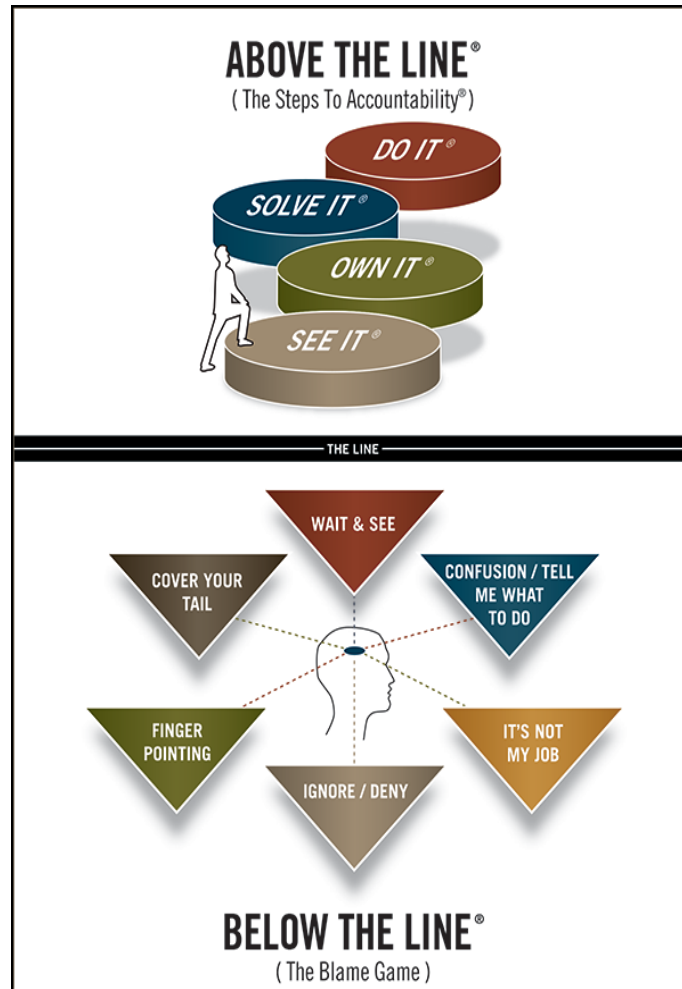
NON-NEGOTIABLES

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



The Results Pyramid®

©Partners in Leadership

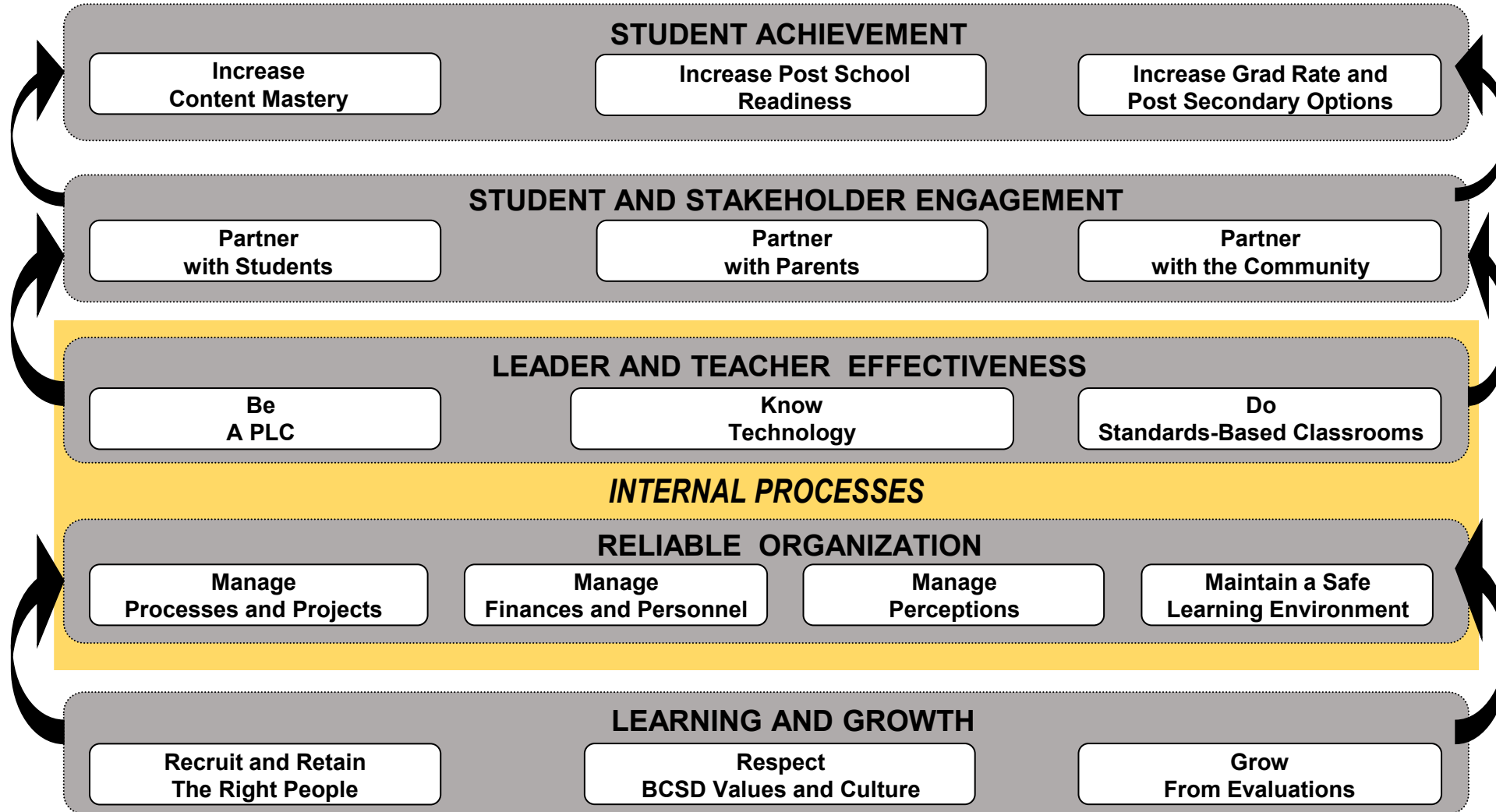


TIER 1 STRONG

- 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 Eleven Months Ending
May 31, 2022, and May 31, 2021



Comparative Balance Sheet for General Fund

Assets	May 31, 2022	May 31, 2021	\$ Variance	% Variance
Cash in Bank	\$ 10,331,311	\$ 14,942,997	(\$4,611,685)	-30.86%
Investments	68,352,237	51,668,060	16,684,177	32.29%
Accounts Receivable	-	-	-	0.00%
Intergovernmental Receivable	3,273	112,388	(109,115)	-97.09%
Accrued QBE Receivable	24,718,100	25,039,743	(321,643)	-1.28%
Prepaid Expenditures	10,017	411,373	(401,356)	-357.12%
Taxes Receivable (Less Allowance for Doubtful Accounts)	-	-	-	0.00%
Interfund Receivable	29,583	3,127	26,456	846.08%
TOTAL ASSETS	\$ 103,444,522	\$ 92,177,687	\$ 11,266,835	12.22%

Comparative Balance Sheet for General Fund

Liabilities and Fund Equity	May 31, 2022	May 31, 2021	\$ Variance	% Variance
Accounts Payable	\$ 939,636	\$ 3,764,240	(\$2,824,604)	-75.04%
Intergovernmental Payable	68,276	77,033	(8,757)	-11.37%
Accrued Salaries & Benefits Payable	21,160,044	20,110,646	1,049,398	5.22%
Interfund Payable	-	3,293	(3,293)	-100.00%
Payroll Related Liabilities	30,167	71,233	(41,066)	-57.65%
Deferred Revenue	-	-	-	0.00%
TOTAL LIABILITIES	\$ 22,198,123	\$ 24,026,445	(\$ 1,828,323)	-7.61%
Assigned for Bus Replacement	\$ 386,100	\$0	\$ 386,100	0.00%
Assigned for Transportation-Super Fund	50,000	50,000	-	0.00%
Unassigned Fund Balance	80,810,300	68,101,242	12,709,057	18.66%
TOTAL FUND EQUITY	\$ 81,246,400	\$ 68,151,242	\$ 13,095,157	19.21%
TOTAL LIABILITIES AND FUND EQUITY	\$ 103,444,522	\$ 92,177,687	\$ 11,266,835	12.22%

Comparative Statement of Revenues and Expenditures for General Fund

Revenues:	May 31, 2022	May 31, 2021	\$ Variance	% Variance
Local Taxes	\$ 85,475,596	\$ 84,283,749	\$ 1,191,847	1.41%
Other Taxes	1,799,965	1,211,160	588,805	48.61%
Tuition	3,298	46,972	(43,674)	-92.98%
Earnings on Investments	96,003	33,421	62,582	187.25%
Other Local Revenues	1,260,899	1,589,362	(328,463)	-20.67%
QBE Revenue	133,328,422	128,965,922	4,362,501	3.38%
Austerity Reduction	(425,033)	(3,573,628)	3,148,595	-88.11%
Local Fair Share	(21,239,450)	(21,337,171)	97,720	-0.46%
Equalization Funding	6,920,768	9,604,645	(2,683,877)	-27.94%
Other Grants from Dept of Ed	967,738	3,828,164	(2,860,426)	-74.72%
Federal Grants from GaDOE	689,110	-	689,110	0.00%
Federal Grants	6,021,135	2,695,292	3,325,843	0.00%
Sale/Comp for Loss-Fixed Assets	27,449	112,700	(85,251)	0.00%
TOTAL REVENUES	\$214,925,898	\$207,460,588	\$7,465,311	3.60%

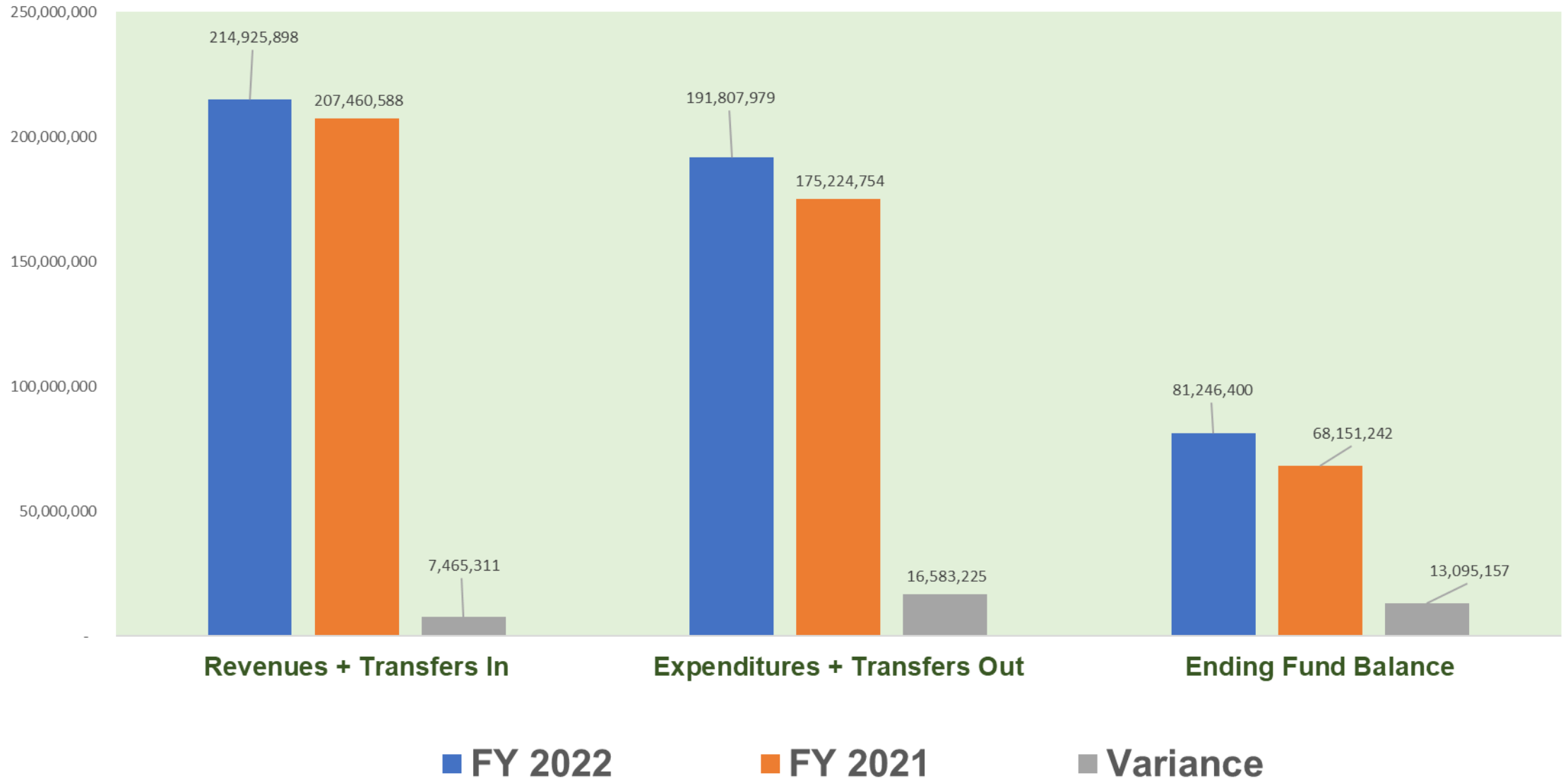
Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	May 31, 2022	May 31, 2021	\$ Variance	% Variance
Instruction	\$ 116,776,917	\$ 110,151,440	\$ 6,625,477	6.01%
Pupil Services	6,894,368	6,245,975	648,393	10.38%
Instructional Services	4,740,590	3,585,279	1,155,311	32.22%
Educational Media Services	4,192,138	4,088,930	103,208	2.52%
Grant and General Administration	2,416,016	2,137,369	278,646	13.04%
School Administration	16,559,895	16,047,692	512,203	3.19%
Business Services	2,332,401	1,376,211	956,189	69.48%
Maintenance & Operations	17,592,795	16,223,652	1,369,143	8.44%
Student Transportation Services	8,907,483	7,071,309	1,836,174	25.97%
Central Services	8,856,332	6,616,125	2,240,208	33.86%
Debt Services	812,129	611,286	200,843	32.86%
Other Support Services	919,024	670,300	248,725	37.11%

Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	May 31, 2022	May 31, 2021	\$ Variance	% Variance
Cost of Sales (1960)	21,207	-	21,207	0.00%
Facilities/Construction Services	-	-	-	0.00%
Enterprises Funds	645,143	399,186	245,957	61.61%
TOTAL EXPENDITURES	\$ 191,666,436	\$ 175,224,754	\$ 16,441,683	9.38%
EXCESS OF REVENUES OVER (UNDER) EXP	\$ 23,259,462	\$ 32,235,835	(\$8,976,373)	-27.85%
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	\$ 23,117,920	\$ 32,235,835	\$ 9,117,915	-28.29%
Fund Balance, Beginning	58,128,480	35,915,407	22,213,073	10 61.85%
FUND BALANCE, END/PERIOD	\$ 81,246,400	\$ 68,151,242	\$ 13,095,157	19.21%

General Fund May 31, 2022 Compared to May 31, 2021





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Budget Compared to Actuals

General Fund
For the Eleven Months Ending
May 31, 2022, and May 31, 2021



Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals May 31, 2022	Current Period Actuals	Available Budget	% of Budget Committed
Local Taxes (1110,1191)	\$ 84,400,000	\$ 85,475,596	\$1,101,742	\$1,075,596	101.27%
Other Taxes (1121, 1190)	944,700.00	1,799,964.57	205,127	(855,265)	190.53%
Tuition (1310, 1350)	10,000.00	3,298.00	-	6,702	32.98%
Earnings on Investments (1500)	92,650.00	96,002.59	40,363	(3,353)	103.62%
Other Local Revenues (1400, 1910, 1920, 1940, 1950, 1960,1970, 1995)	1,606,051.00	1,260,899.11	344,305	345,152	78.51%
QBE Earnings (3120, 3122, 3125)	129,164,835.00	133,328,422.31	13,344,940	(4,163,587)	103.22%
Austerity Reduction (3124)	(4,478,863.00)	(425,033.00)	1,119,716	(4,053,830)	9.49%
Local Fair Share (3140)	(20,834,191.00)	(21,239,450.47)	(2,489,755)	405,259	101.95%
Equalization Funding (3210)	7,549,928.00	6,920,768.00	629,160	629,160	91.67%

Statement of Revenues and Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals May 31, 2022	Current Period Actuals	Available Budget	% of Budget Committed
Other Grants form Dept. of Ed & On behalf payments (3800, 3912, 3913, 4520)	1,478,950.00	967,738.17	115,446	511,212	65.43%
Federal Grants from GaDOE (4535, 4520)	850,000.00	689,109.97	32,138	160,890	81.07%
Grants-Federal and Indirect Cost (4300, 4820, 1990)	1,875,000.00	6,021,134.85	1,090,076	(4,146,135)	321.13%
Surplus Sales (5300)	50,000.00	27,448.65	730	22,551	54.90%
TOTAL REVENUES	\$202,709,060	\$214,925,898	\$15,533,988	\$12,216,838	106.03%

Statement of Revenues an Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of May 31, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Instruction (1000)	\$ 128,334,045	\$ 116,776,917	\$ 1,205,213	\$ 117,982,130	\$ 15,569,210	\$ 10,351,915	91.93%
Pupil Services (2100)	7,637,715.00	6,894,368	472,066.31	7,366,434	646,965	271,281	96.45%
Improvement of Instructional Services (2210 + 2213)	5,075,991.00	4,740,590	19,728.59	4,760,318	503,016	315,673	93.78%
Educational Media Services (2220)	4,372,008.00	4,192,138	63,462.55	4,255,601	476,527	116,407	97.34%
Grant and General Administration (2230 +2300)	2,802,857.00	2,416,016	476,640.56	2,892,656	158,907	(89,799)	103.20%
School Administration (2400)	17,581,018.00	16,559,895	11,703.72	16,571,598	1,982,239	1,009,420	94.26%
Business Services (2500)	2,708,467.00	2,332,401	21,550.43	2,353,951	209,208	354,516	86.91%
Maintenance & Operations (2600)	21,270,026.00	17,592,795	208,381.09	17,801,176	2,097,686	3,468,850	83.69%
Student Transportation Services (2700)	9,303,785.00	8,907,483	271,931.48	9,179,414	1,132,277	124,371	98.66%

Statement of Revenues and Expenditures for General Fund

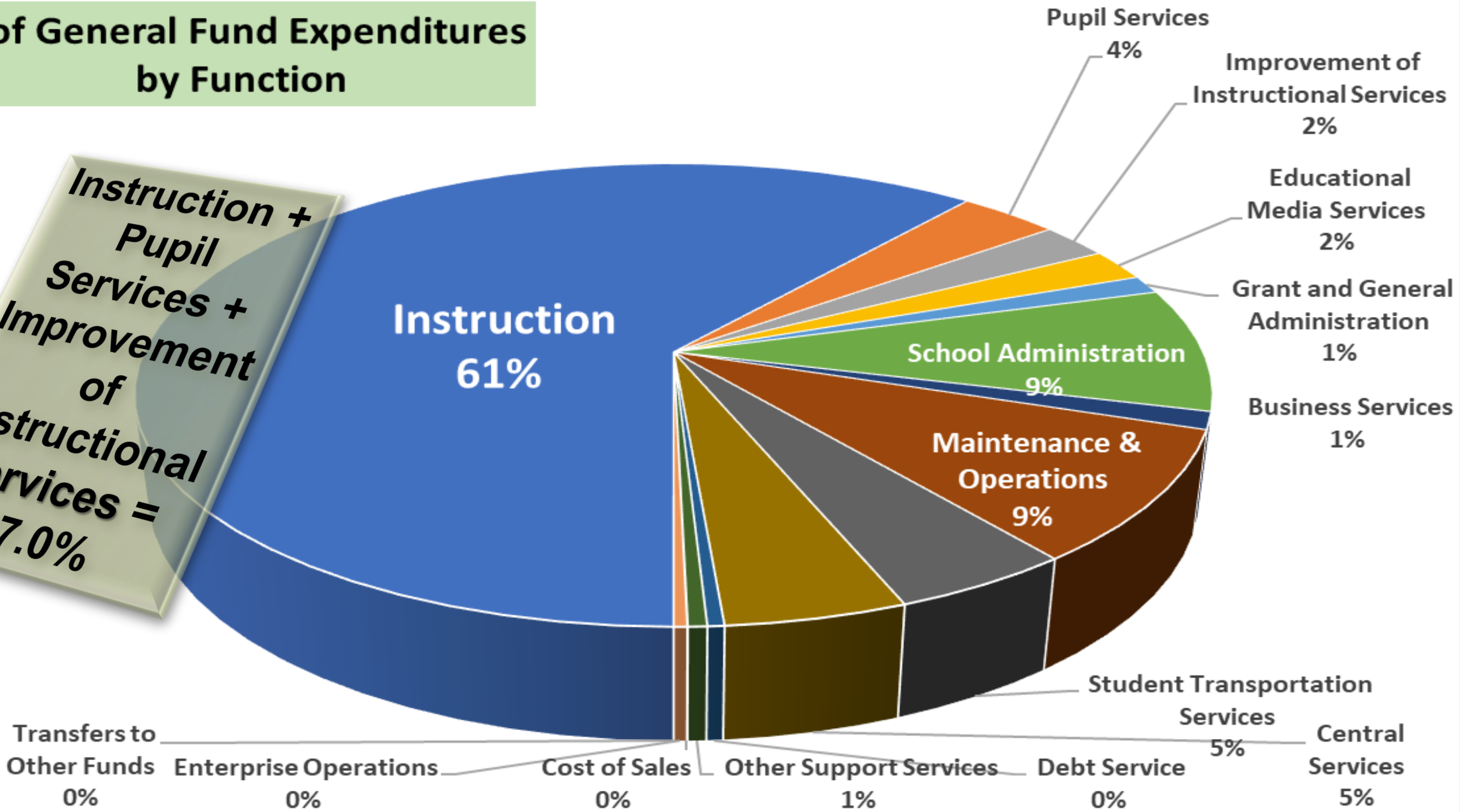
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of May 31, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Central Services (2800)	10,064,849.00	8,856,332	1,303,625.76	10,159,958	61,737	(95,109)	100.94%
Debt Service (5100)	749,128.00	812,129	-	812,129	252,000	(63,001)	108.41%
Other Support Services (2900)	1,301,034.00	919,024	119,249.65	1,038,274	88,920	262,760	79.80%
School Nutrition Program (3100)	-	-	-	-	-	-	0.00%
Cost of Sales (1960)	156,500.00	21,207	6,696.88	27,904	3,727	128,596	17.83%
Facilities/Construction Services (4000)	-	-	-	-	-	-	0.00%
Enterprise Operations (3200)	682,760.00	645,143	64,717.03	709,860	46,242	(27,100)	103.97%
TOTAL EXPENDITURES	\$212,040,183	\$191,666,436	\$4,244,967	\$195,911,403	\$23,228,660	\$16,128,780	92.39%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$9,331,123	\$23,259,462		\$19,014,495	\$7,694,672	\$28,345,618	-249.27%

Statement of Revenues and Expenditures for General Fund

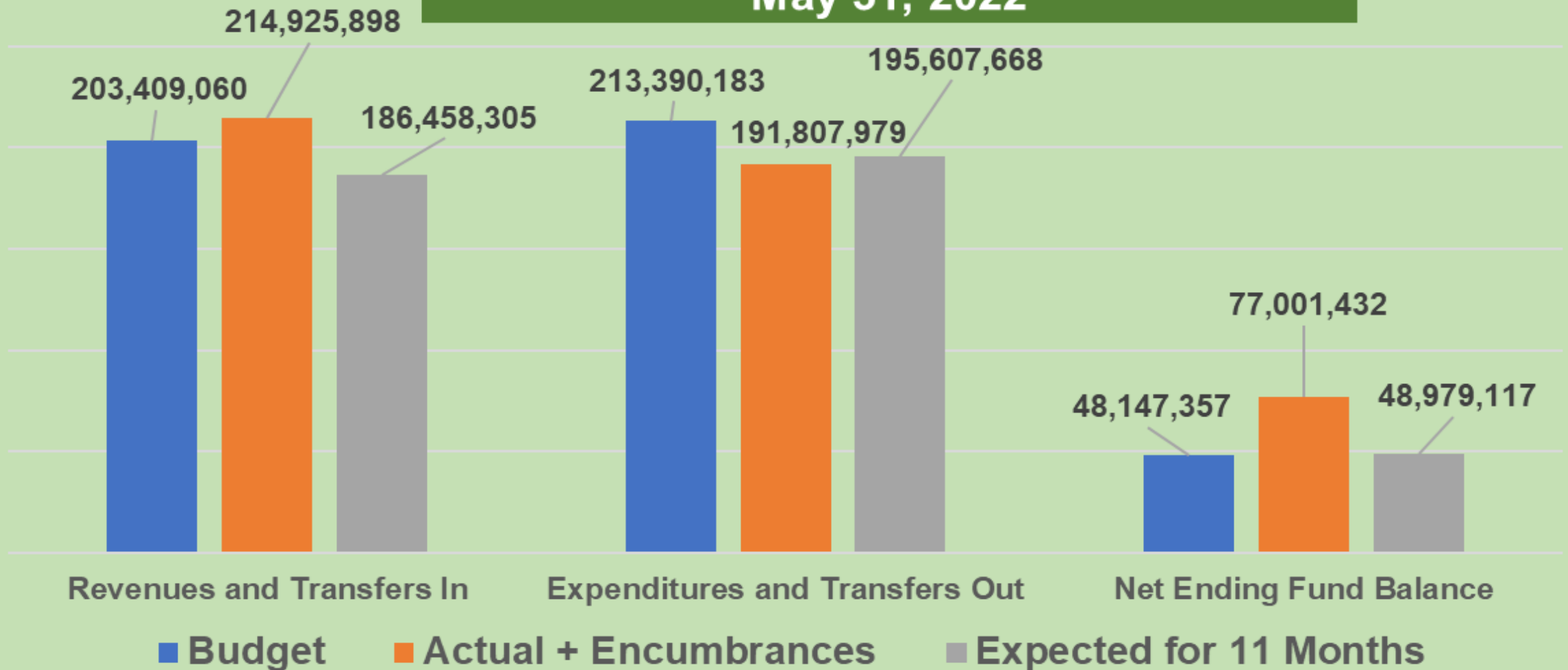
Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of May 31, 2022	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
OTHER FINANCING SOURCES (USES):							
Operating Transfers (IN)	\$700,000	\$0	\$0	\$0	\$0	\$700,000	0.00%
Operating Transfers (OUT) (5000)	(1,350,000)	(141,542)	-	(141,542)	-	(1,208,458)	10.48%
TOTAL OTHER FINANCING SOURCES (USES)	\$650,000	\$141,542	\$0	\$141,542	\$0	\$508,458	21.78%
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$9,981,123	\$23,117,920	\$0	\$18,872,953	\$7,694,672	\$28,854,076	-231.62%
Fund Balance, Beginning of Period	58,128,480	58,128,480		58,128,480	-		
FUND BALANCE, END OF PERIOD	\$48,147,357	\$81,246,400	\$0	\$77,001,432	\$7,694,672	\$ 33,099,043	

% of General Fund Expenditures by Function

Instruction + Pupil Services + Improvement of Instructional Services = 67.0%



General Fund Comparison of Budget to Committed as of May 31, 2022





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements Balance Sheet

All Funds
As of May 31, 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.

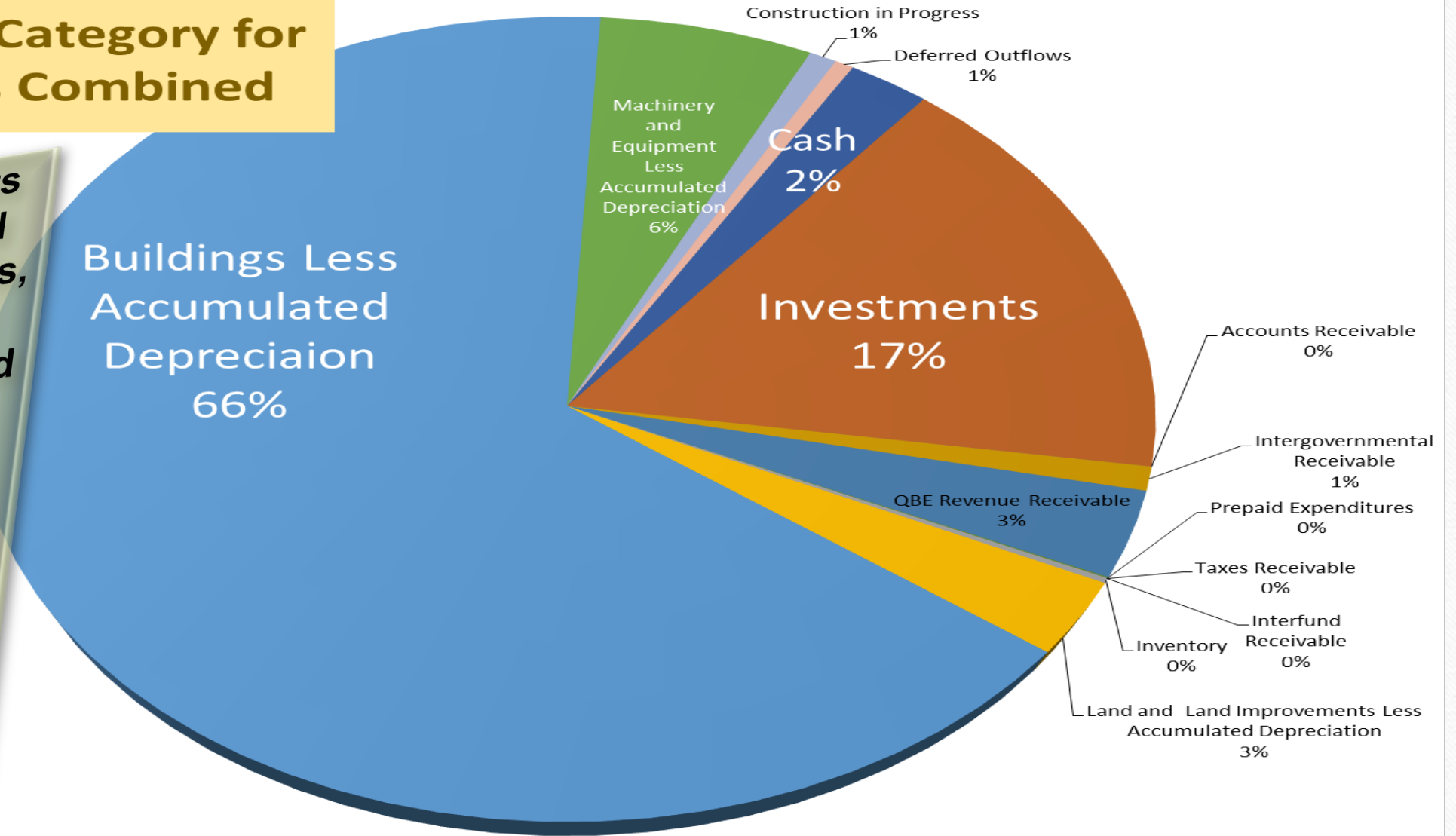
Assets	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX
Cash	\$16,494,942	\$10,331,311	\$0	\$1,776,332	\$1,192,752	\$724,551	\$1,909,710	\$1,033,904
Investments	116,779,612	68,352,237	1,865,357	40,364,911				
Accounts Receivable	26,883	-				-	140	2,033
Intergovernmental Receivable	6,744,462	3,273			1,115,516	746,960	1,989,143	1,475,959
QBE Revenue Receivable	24,718,100	24,718,100						
Prepaid Expenditures	280,450	10,017			139,608		44,569	86,255
Taxes Receivable	-	-		-				
Interfund Receivable	30,052	29,583		-				-
Inventory	1,429,855							
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	\$699,035,444	\$103,444,522	\$1,865,357	\$42,141,243	\$62,372	\$22,409	\$124,143	\$530,342

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	\$724,875	\$2,387,857	\$4,335,885	\$1,799,600			
Investments		5,606,192		590,914			
Accounts Receivable		24,585	-	125			
Intergovernmental Receivable		1,413,612					
QBE Revenue Receivable							
Prepaid Expenditures							
Taxes Receivable							
Interfund Receivable		-	469	-			
Inventory		1,367,833	62,021				
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	\$724,875	\$10,800,080	\$4,398,375	\$2,390,640	\$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) = 75.64%**

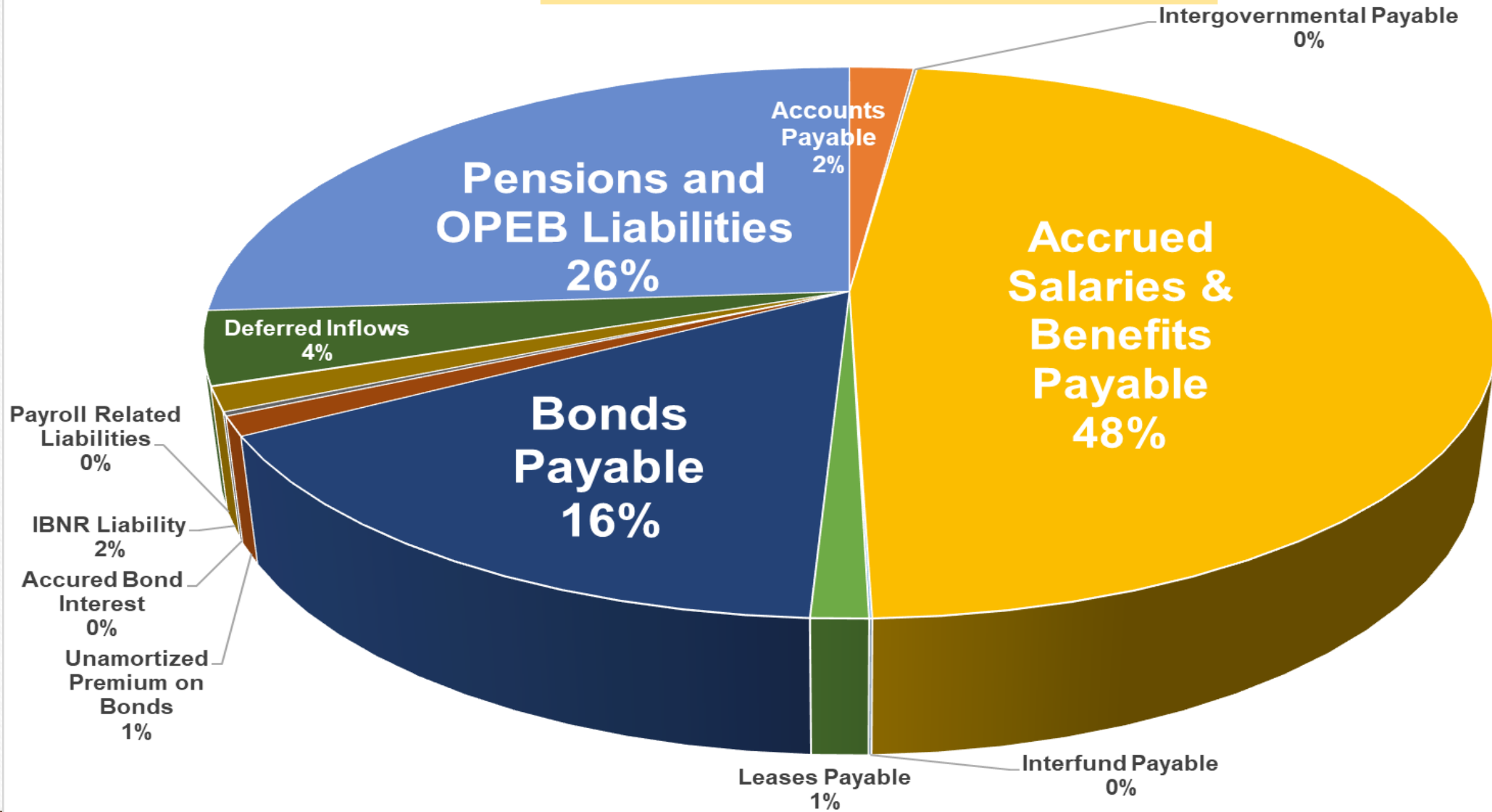
**Liquid Assets
(Cash and Investments) = 19.07%**



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	\$1,258,917	\$939,636		\$1,371	\$62,372	\$22,409	\$124,143	\$57,756
Intergovernmental Payable	68,276	68,276						-
Accrued Salaries & Benefits Payable	31,358,487	21,160,044		(2,121)	2,145,634	148,097	1,793,975	2,906,498
Interfund Payable	39,741	-		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	30,167	30,167						
Deferred Inflows	2,827,714				-			-
Pensions and OPEB Liabilities	17,233,771						26	
Total Liabilities	\$ 65,983,253	\$22,198,123	\$0	\$456	\$2,208,006	\$170,506	\$1,918,118	\$2,973,942

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	\$48,886	\$0	\$2,332	\$0	\$0	\$0
Intergovernmental Payable							
Accrued Salaries & Benefits Payable		1,209,793	5,085				1,991,482
Interfund Payable	22,616	-	-	7,142			
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		2,805,099		
Pensions and OPEB Liabilities					17,233,772		²⁷
Total Liabilities	\$22,629	\$1,258,679	\$954,178	\$9,474	\$20,038,871	\$0	\$14,231,184

Liabilities-All Funds Combined



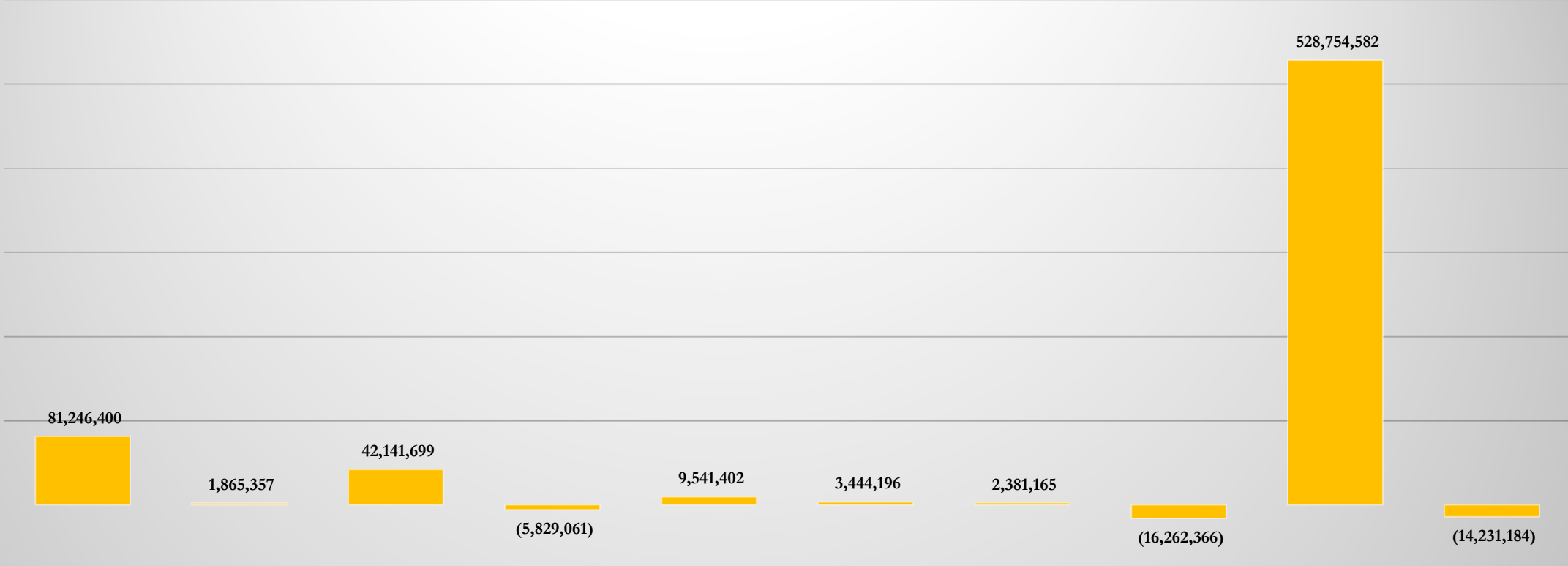
Fund Equity	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)	American Rescue Plan- ARP (448)	Grants Special Revenues (4XX - 402 - 420- 448) and 5XX
Assigned Fund Equity	\$553,519,551	\$436,100	\$1,865,357	\$42,141,699	\$2,145,634	\$148,097	\$1,793,975	\$2,443,601
Unassigned Fund Balance	79,532,640	80,810,300						
Total Fund Equity	\$633,052,191	\$81,246,400	\$1,865,357	\$42,141,699	\$2,145,634	\$148,097	\$1,793,975	\$2,443,601
Total Liabilities and Fund Equity	\$699,035,443	\$103,444,522	\$1,865,357	\$42,141,243	\$62,372	\$22,409	\$124,143	\$530,342

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	\$1,084,304	\$0	\$0	\$0	\$528,754,582	\$14,231,184
Unassigned Fund Balance	702,246	8,457,098	3,444,197	2,381,165	(16,262,366)		
Total Fund Equity	\$702,246	\$9,541,402	\$3,444,196	\$2,381,165	\$16,262,366	\$528,754,582	\$14,231,184
Total Liabilities and Fund Equity	\$724,875	\$10,800,080	\$4,398,375	\$2,390,640	\$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	81,246,400	1,865,357	42,141,699	(5,829,061)	9,541,402	3,444,196	2,381,165	(16,262,366)	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 Eleven Months Ending May 31, 2022



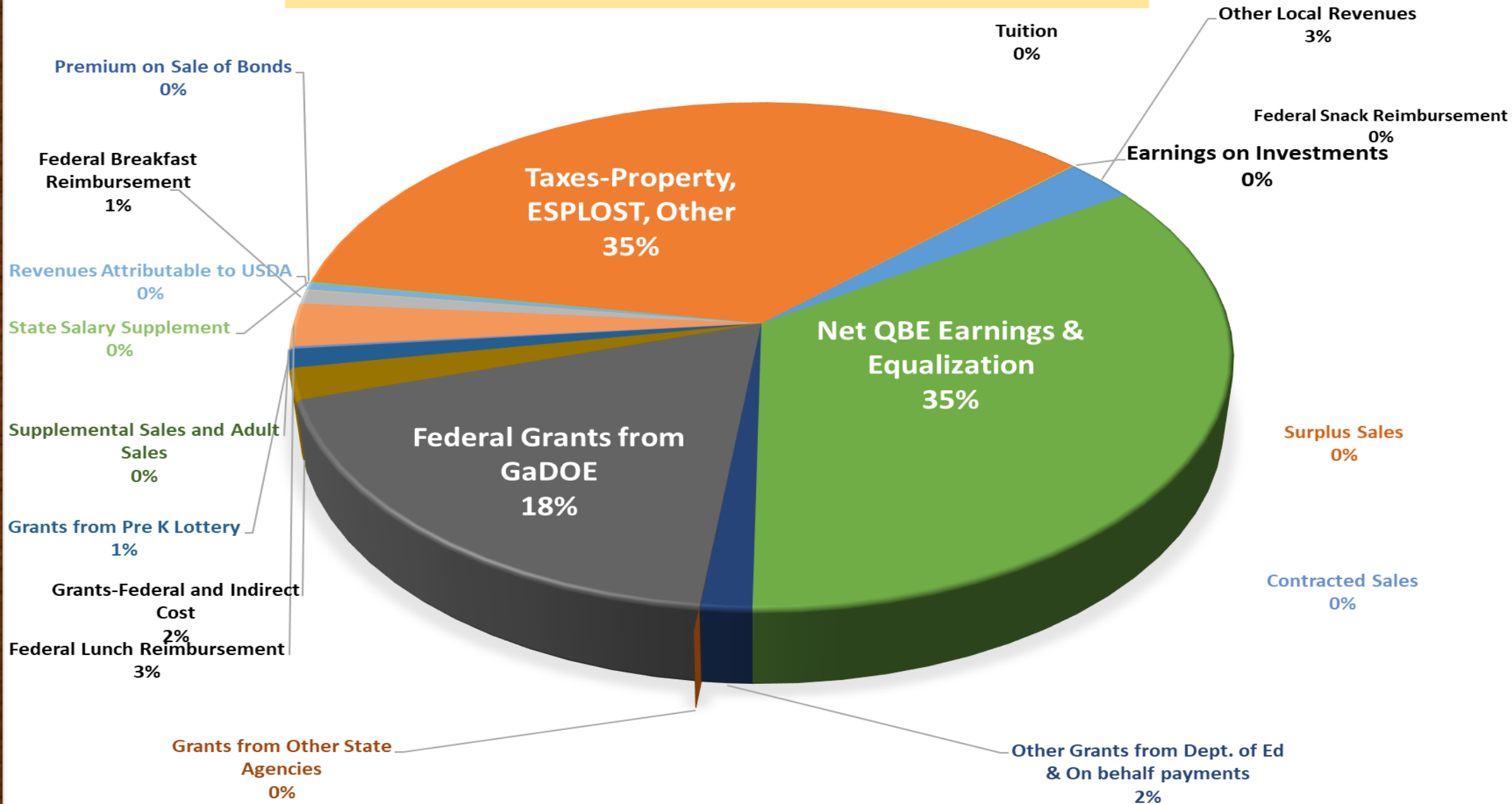
Revenues	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Local Taxes	\$118,569,615	\$85,475,596	\$0	\$33,094,019	\$0	\$0
Other Taxes	1,799,965	1,799,965				
Tuition	3,298	3,298				
Earnings on Investments	150,296	96,003	914	45,777		
Other Local Revenues	9,302,036	1,260,899		2,096,793		
QBE Earnings	133,328,422	133,328,422				
Austerity Reduction	(425,033)	(425,033)				
Local Fair Share	(21,239,450)	(21,239,450)				
Equalization Funding	6,920,768	6,920,768				
Other Grants from Dept. of Ed & On behalf payments	5,405,541	967,738				
Grants from Other State Agencies	23,011					
Federal Grants from GaDOE	62,928,779	689,110			11,761,896	14,169,049
Grants-Federal and Indirect Cost	6,837,022	6,021,135				
Grants from Pre-K Lottery	4,004,686					

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				6,788		815
Other Local Revenues		409,175	1,044,212	(17,017)	2,391,217	2,116,758
QBE Earnings						
Austerity Reduction						
Local Fair Share						
Equalization Funding						
Other Grants from Dept. of Ed & On behalf payments		4,437,803				
Grants from Other State Agencies		23,011				
Federal Grants from GaDOE	24,897,068	9,824,181		1,587,475		
Grants-Federal and Indirect Cost		815,887				
Grants from Pre-K Lottery		1,001,686				34

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	72,288					
Contracted Sales	485,582					
Federal Lunch Reimbursement	9,434,104					
Federal Breakfast Reimbursement	3,036,392					
Federal Snack Reimbursement	131,458					
Revenues Attributable to USDA	1,477,397					
State Salary Supplement	417,722					
Premium on Sale of Bonds	-				-	
Surplus Sales	29,901	27,449			-	
TOTAL REVENUES	\$342,693,800	\$214,925,898	\$914	\$35,236,589	\$11,761,896	³⁵ \$14,169,049

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				72,288		
Contracted Sales				485,582		
Federal Lunch Reimbursement				9,434,104		
Federal Breakfast Reimbursement				3,036,392		
Federal Snack Reimbursement				131,458		
Revenues Attributable to USDA				1,477,397		
State Salary Supplement				417,722		
Premium on Sale of Bonds						
Surplus Sales				2,452		
TOTAL REVENUES	\$24,897,068	\$19,514,743	\$1,044,212	\$16,634,642	\$2,391,217	\$2,117,572

ALL FUNDS COMBINED - REVENUES BY CATEGORIES



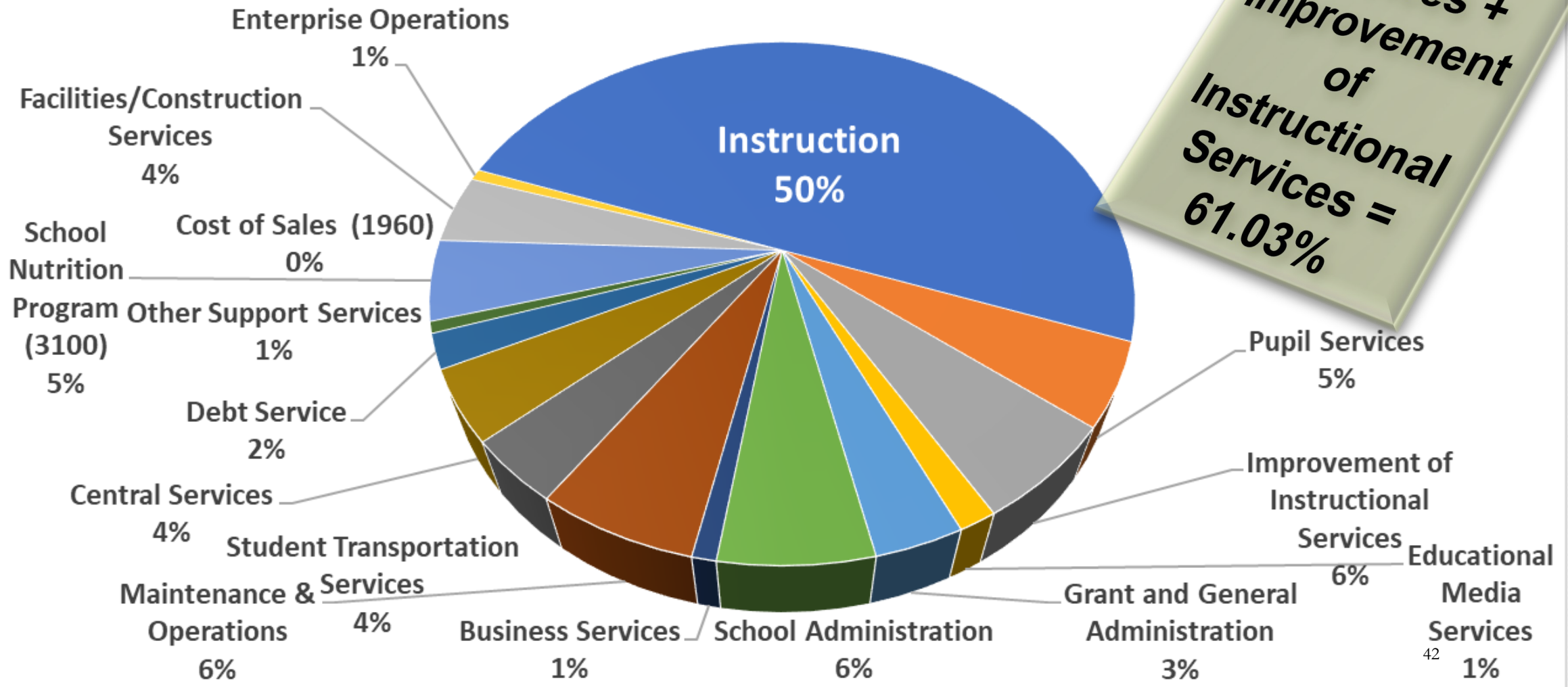
Expenditures	Total All Funds	General Fund (100, 691, 697, 790)	Debt Service (2XX)	Capital Projects (3XX)	Title 1 (402)	CARES (420)
Instruction	\$152,489,263	\$116,776,917			\$5,105,924	\$5,937,226
Pupil Services	15,562,235	6,894,368			2,018,630	622,432
Improvement of Instructional Services	18,231,223	4,740,590			5,075,450	885,929
Educational Media Services	4,536,360	4,192,138				199,058
Grant and General Administration	10,488,258	2,416,016			1,460,675	2,362,866
School Administration	18,096,198	16,559,895			(179)	270,455
Business Services	2,837,833	2,332,401		1,000		142,687
Maintenance & Operations	19,026,447	17,592,795		292,776	122,773	536,691
Student Transportation Services	11,889,973	8,907,483		1,295,927	15,648	568,650
Central Services	13,304,284	8,856,332			83,153	1,427,338
Debt Service	6,453,804	812,129	5,640,600	1,075		38
Other Support Services	2,157,997	919,024			-	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	\$10,892,106	\$13,712,141	\$54,302			\$10,648
Pupil Services	2,934,729	2,686,033	13,450			392,593
Improvement of Instructional Services	4,637,934	2,875,773	13,420			2,127
Educational Media Services	111,047	-	31,203			2,913
Grant and General Administration	3,281,864	965,235				1,602
School Administration	1,095,812	356	85,200			84,658
Business Services	306,879	-				54,866
Maintenance & Operations	418,613	58,439			-	4,360
Student Transportation Services	677,573	399,762	13,582			11,348
Central Services	2,248,234	-				689,226
Debt Service		-				39
Other Support Services	4,886	73,475	563,169			594,168

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)	15,131,244	-				1,353,993
Cost of Sales (1960)	21,207	21,207				
Facilities/Construction Services	12,871,641	-		12,853,090		5,456
Enterprise Operations	2,138,313	645,143				1,091
TOTAL EXPENDITURES	\$305,236,278	\$191,666,436	\$5,640,600	\$14,443,868	\$13,882,075	\$14,317,146
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$37,457,523	\$23,259,462	(\$5,639,686)	\$20,792,721	(\$2,120,178)	(\$148,097)
OTHER FINANCING SOURCES (USES):	-	\$ -	\$ -	\$ -		
Operating Transfers (IN)	0	(141,542)	\$ 5,985,000	(5,985,000)		
Operating Transfers (OUT)	\$0	\$141,542	\$5,985,000	\$5,985,000	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$141,542	\$5,985,000	\$5,985,000	\$0	\$0
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$37,457,523	\$23,117,920	\$345,314	\$14,807,721	\$2,120,178	\$148,097
Fund Balance, Beginning of Period	595,594,668	58,128,480	1,520,043	27,333,978	(25,456)	-
FUND BALANCE, END OF PERIOD	\$633,052,191	\$81,246,400	\$1,865,357	\$42,141,699	\$2,145,634 ⁴⁰	\$148,097
Encumbrances	\$31,339,625	\$4,244,967	\$0	\$22,038,202	\$605,426	\$618,957

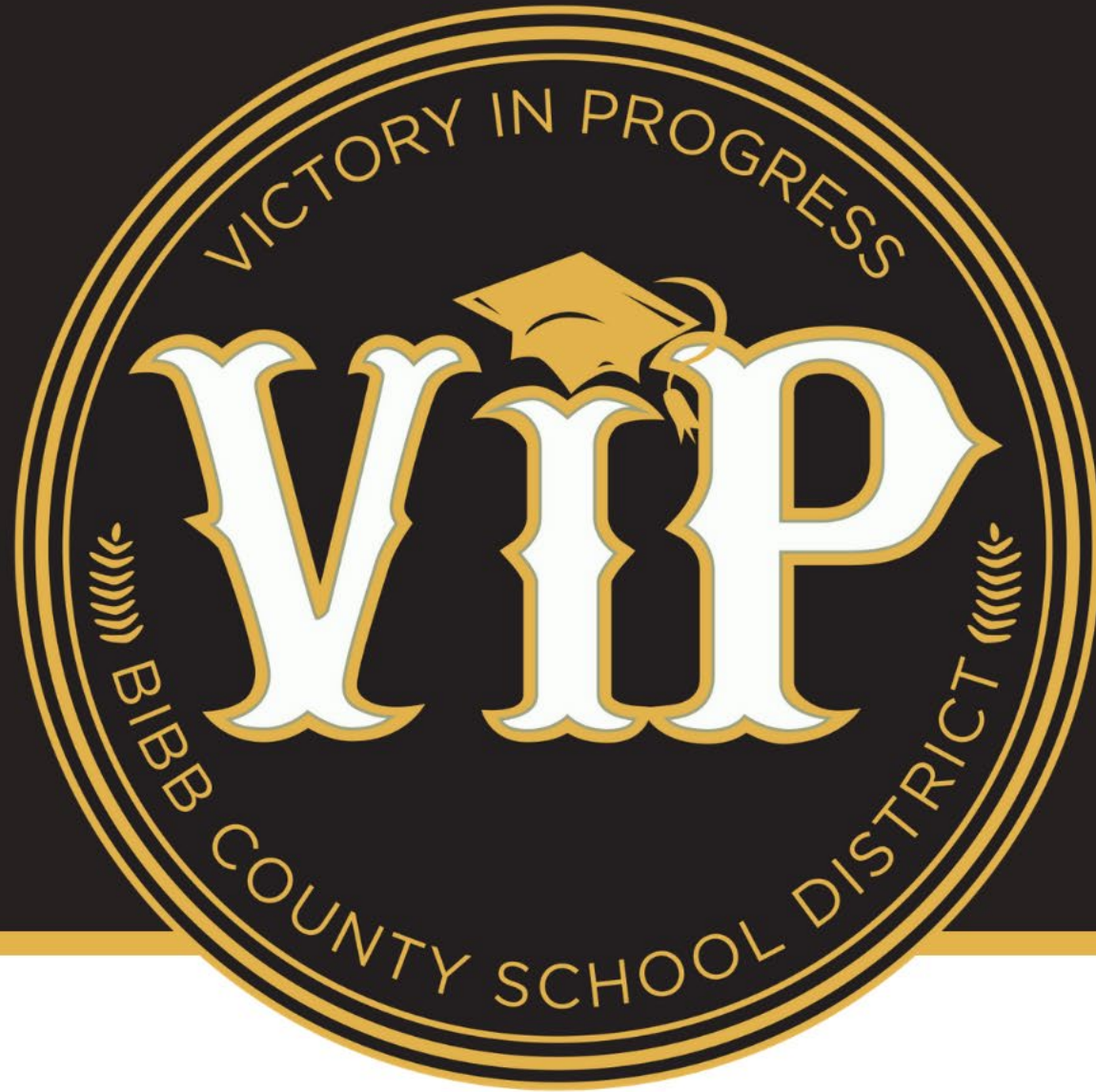
Expenditures/Transfers/Fund Balance/Encumbrances	American Rescue Plan- ARP (448)	Grants Special Revenues 400,404,406,414, 416, 421,430,432, 451:599 and 5XX	School Activity Special Revenue Funds (910-999)	School Nutrition (600)	Internal Service Funds (601-690; 692-696; 698-699)	Fiduciary Funds (700-789 and 810-899)
School Nutrition Program (3100)		563,852		13,213,398		
Cost of Sales (1960)						
Facilities/Construction Services	13,094	-				
Enterprise Operations	2,182	-			1,489,896	
TOTAL EXPENDITURES	\$26,624,955	\$21,335,067	\$774,327	\$13,213,398	\$1,489,896	\$1,848,509
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(\$1,727,887)	(\$1,820,324)	\$269,885	\$3,421,243	\$901,321	\$269,063
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	\$1,727,887	\$1,820,324	\$269,885	\$3,562,786	\$901,321	\$269,063
Fund Balance, Beginning of Period	(66,088)	(623,277)	432,361	5,978,616	2,542,876	2,112,103
FUND BALANCE, END OF PERIOD	\$1,793,975	\$2,443,601	\$702,246	\$9,541,402	\$3,444,196 ⁴¹	\$2,381,165
Encumbrances	\$3,069,898	\$671,882	\$90,292	\$6,198,555	\$10,477	\$97,201

Expenditures by Function-All Funds Combined



Instruction + Pupil Services + Improvement of Instructional Services = 61.03%





Leadership. Scholarship. Citizenship.