

Financial Statements

August 31, 2021

BIBB COUNTY SCHOOL DISTRICT

Leadership. Scholarship. Citizenship.



Sharon Roberts, CPA
Chief Financial Officer
October 21, 2021

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

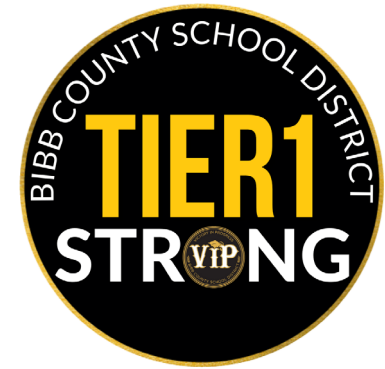
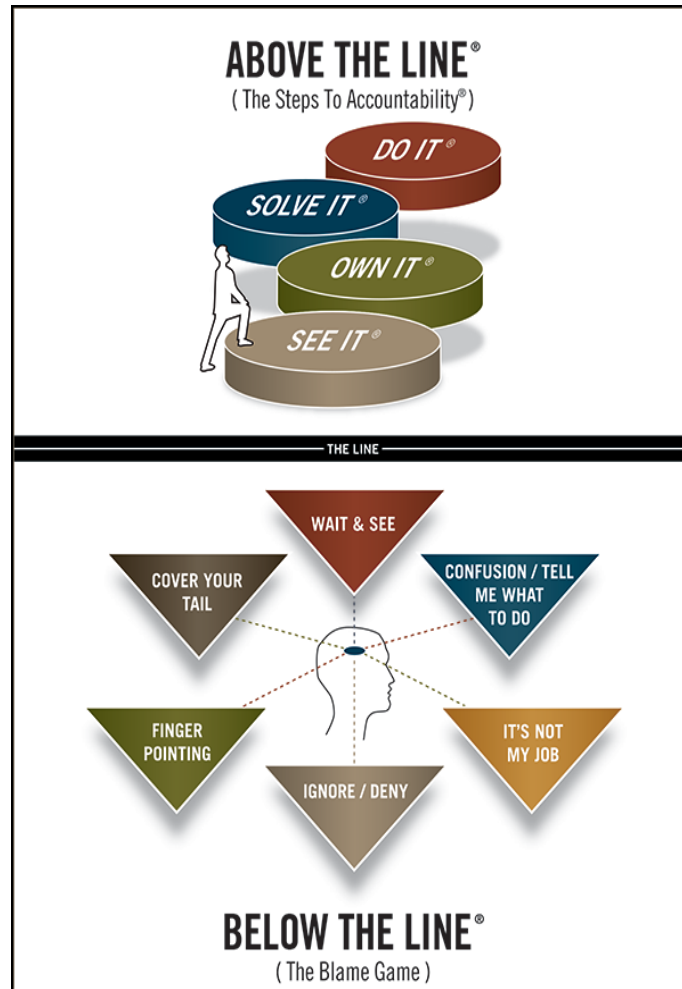
NON-NEGOTIABLES

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



The Results Pyramid®

©Partners in Leadership

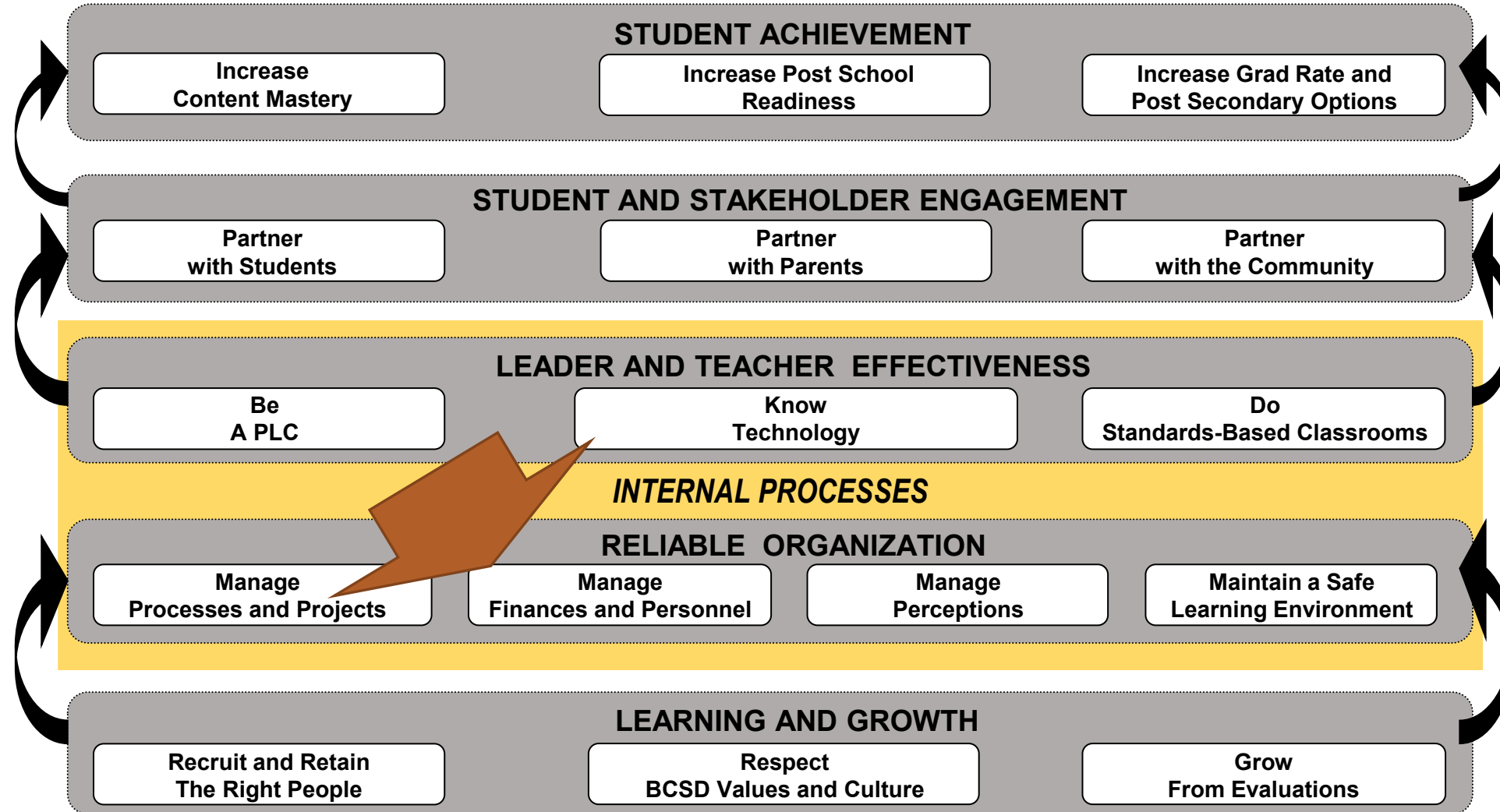


TIER 1 STRONG

- 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 Two Months Ending
August 31, 2021 and August 31, 2020



Comparative Balance Sheet for General Fund

Assets	August 31, 2021	August 31, 2020	\$ Variance	% Variance
Cash in Bank	\$ (370,473)	\$ 2,015,189	\$ (2,385,662)	-118.38%
Investments	51,992,324	30,630,163	21,362,161	69.74%
Accounts Receivable	31	2,864	(2,832)	-98.91%
Intergovernmental Receivable	37,622	339,514	(301,891)	-88.92%
Accrued QBE Receivable	-	-	-	
Prepaid Expenditures	3,132	402,164	(399,033)	-117.53%
Taxes Receivable (Less Allowance for Doubtful Accounts)	-	-	-	
Interfund Receivable	55,655	4,083	51,572	1263.04%
TOTAL ASSETS	\$ 51,718,291	\$ 33,393,977	\$ 18,324,314	54.87%

Comparative Balance Sheet for General Fund

Liabilities and Fund Equity	August 31, 2021	August 31, 2020	\$ Variance	% Variance
Accounts Payable	\$ 1,841,845	\$ 3,588,363	\$ (1,746,518)	-48.67%
Intergovernmental Payable	107,792	-	107,792	0.00%
Accrued Salaries & Benefits Payable	-	-	-	
Interfund Payable	67,967	62,345	5,622	9.02%
Payroll Related Liabilities	66,920	32,341	34,579	106.92%
Deferred Revenue	-	408,003	(408,003)	0.00%
TOTAL LIABILITIES	\$ 2,084,524	\$ 4,091,052	\$ (2,006,528)	-49.05%
Assigned for Bus Replacement	386,100	-	386,100	0.00%
Assigned for Transportation-Super Fund	50,000	50,000	-	0.00%
Unassigned Fund Balance	49,197,667	29,252,924	19,944,742	68.18%
TOTAL FUND EQUITY	\$ 49,633,767	\$ 29,302,924	\$ 20,330,842	69.38%
TOTAL LIABILITIES AND FUND EQUITY	\$ 51,718,291	\$ 33,393,977	\$ 18,324,314	54.87%

Comparative Statement of Revenues and Expenditures for General Fund

Revenues:	August 31, 2021	August 31, 2020	\$ Variance	% Variance
Local Taxes	\$ 763,914	\$ 1,088,662	\$ (324,748)	-29.83%
Other Taxes	152,308	98,364	53,944	54.84%
Tuition	1,099	21,447	(20,348)	-94.87%
Earnings on Investments	3,722	10,439	(6,716)	-64.34%
Other Local Revenues	91,367	177,779	(86,412)	-48.61%
QBE Revenue	2,292,165	558,072	1,734,093	310.73%
Austerity Reduction	(51,800)	-	(51,800)	
Local Fair Share	(179,976)	(342,995)	163,019	-47.53%
Equalization Funding	1,258,328	1,746,304	(487,976)	-27.94%
Other Grants from Dept of Ed	151,936	244,439	(92,503)	-37.84%
Federal Grants	184,072	118,604	65,469	55.20%
Sale/Comp for Loss-Fixed Assets	-	-	-	
TOTAL REVENUES	\$ 4,667,136	\$ 3,721,114	\$ 946,022	25.42%

Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	August 31, 2021	August 31, 2020	\$ Variance	% Variance
Instruction	\$ 4,498,917	\$ 4,425,828	\$ 73,089	1.65%
Pupil Services	466,743	258,924	207,819	80.26%
Instructional Services	367,033	395,408	(28,375)	-7.18%
Educational Media Services	108,601	105,048	3,553	3.38%
Grant and General Administration	362,223	400,773	(38,550)	-9.62%
School Administration	798,089	711,320	86,769	12.20%
Business Services	275,474	204,197	71,277	34.91%
Maintenance & Operations	2,895,805	2,677,464	218,341	8.15%
Student Transportation Services	681,909	965,417	(283,508)	-29.37%
Central Services	2,462,254	1,557,809	904,445	58.06%
Debt Services	119,129	106,129	13,000	12.25%
Other Support Services	20,344	27,891	(7,548)	-27.06%
Cost of Sales (1960)	7,854	-	7,854	

Comparative Statement of Revenues and Expenditures for General Fund

Expenditures:	August 31, 2021	August 31, 2020	\$ Variance	% Variance
Facilities/Construction Services	-	-	-	
Enterprises Funds	98,492	27,412	71,080	259.31%
TOTAL EXPENDITURES	\$ 13,162,865	\$ 11,863,619	\$ 1,299,246	10.95%
EXCESS OF REVENUES OVER (UNDER) EXP	\$ (8,495,729)	\$ (8,142,505)	\$ (353,224)	4.34%
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	\$ (8,495,729)	\$ (8,142,505)	\$ (353,224)	4.34%
Fund Balance, Beginning	\$ 58,129,496	\$ 37,445,429	\$ 20,684,066	55.24%
FUND BALANCE, END/PERIOD	\$ 49,633,767	\$ 29,302,924	\$ 20,330,842	69.38%



BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Budget Compared to Actuals

General Fund
For the Two Months Ending
August 31, 2021 and August 31, 2020



Statement of Revenues an Expenditures for General Fund

	Revenues	Revised Budget	Year-to-Date Actuals	Encumbrances as of Aug. 31, 2021	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
	Local Taxes (1110,1191)	\$ 84,400,000	\$ 763,914		\$ 763,914	\$ 539,682	\$ 83,636,086	0.91%
	Other Taxes (1121, 1190)	944,700	152,308		152,308	152,308	792,392	16.12%
	Tuition (1310, 1350)	10,000	1,099		1,099	-	8,901	10.99%
	Earnings on Investments (1500)	92,650	3,722		3,722	1,832	88,928	4.02%
	Other Local Revenues (1400, 1910, 1920, 1940, 1950, 1960,1970, 1995)	1,606,051	91,367		91,367	45,756	1,514,684	5.69%
	QBE Earnings (3120, 3122, 3125)	129,197,753	2,292,165		2,292,165	1,145,930	126,905,588	1.77%
	Austerity Reduction (3124)	(4,478,863)	(51,800)		(51,800)	(25,897)	(4,427,063)	1.16%
	Local Fair Share (3140)	(20,834,188)	(179,976)		(179,976)	(89,920)	(20,654,212)	0.86%
	Equalization Funding (3210)	7,549,928	1,258,328		1,258,328	629,160	6,291,600	16.67%

Statement of Revenues an Expenditures for General Fund

Revenues	Revised Budget	Year-to-Date Actuals	Encumbrances as of July 31, 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)	1,354,509	151,936		151,936	42,544	1,202,573	11.22%
Grants-Federal and Indirect Cost (4300, 4520, 4820, 1990)	2,725,000	184,072		184,072	21,915	2,540,928	6.75%
Surplus Sales (5300)	50,000			-	-	50,000	0.00%
TOTAL REVENUES	\$ 202,617,540	\$ 4,667,136	\$ -	\$ 4,667,136	\$ 2,463,311	\$ 197,950,404	2.30%

Statement of Revenues an Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of July 31, 2021	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Instruction (1000)	\$ 128,234,494	\$ 4,498,917	\$ 2,368,822	\$ 6,867,738	\$ 2,981,596	\$ 121,366,756	5.36%
Pupil Services (2100)	7,130,060	466,743	52,367	519,109	253,642	6,610,951	7.28%
Improvement of Instructional Services (2210 + 2213)	4,044,725	367,033	35,816	402,849	185,899	3,641,876	9.96%
Educational Media Services (2220)	4,372,008	108,601	197,092	305,693	62,046	4,066,315	6.99%
Grant and General Administration (2230 +2300)	2,364,222	362,223	215,735	577,958	217,505	1,786,264	24.45%
School Administration (2400)	17,581,018	798,089	33,247	831,336	441,006	16,749,682	4.73%
Business Services (2500)	1,855,935	275,474	149,409	424,884	138,600	1,431,051	22.89%
Maintenance & Operations (2600)	20,880,545	2,895,805	475,003	3,370,808	1,631,502	17,509,737	16.14%
Student Transportation Services (2700)	9,097,025	681,909	502,149	1,184,059	393,534	7,912,966	13.02%

Statement of Revenues an Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of July 31, 2021	Total Commitments to Date	Current Period Actuals	Available Budget	% of Budget Committed
Central Services (2800)	8,720,084	2,462,254	2,451,381	4,913,635	1,848,299	3,806,449	56.35%
Debt Service (5100)	749,128	119,129	-	119,129	63,000	629,999	15.90%
Other Support Services (2900)	1,159,033	20,344	78,823	99,166	12,488	1,059,867	8.56%
School Nutrition Program (3100)				-	-	-	
Cost of Sales (1960)	156,500	7,854	876	8,730	6,336	147,770	5.58%
Facilities/Construction Services (4000)		-	-	-	-	-	
Enterprise Operations (3200)	690,030	98,492	247,647	346,139	69,240	343,891	50.16%
TOTAL EXPENDITURES	\$ 207,034,807	\$ 13,162,865	\$ 6,808,368	\$ 19,971,232	\$ 8,304,693	\$ 187,063,575	6.4%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,417,267)	\$ (8,495,729)		\$ (15,304,096)	\$ (5,841,382)	\$ 10,886,829	192.3%

Statement of Revenues an Expenditures for General Fund

Expenditures	Revised Budget	Year-to-Date Actuals	Encumbrances as of July 31, 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	\$ (5,067,267)	\$ (8,495,729)	\$ -	\$ (15,304,096)	\$ (5,841,382)	\$ 10,236,829	167.7%
Fund Balance, Beginning of Period	58,129,496	58,129,496				-	
FUND BALANCE, END OF PERIOD	\$ 53,062,229	\$ 49,633,767	\$ -	\$ (15,304,096)	\$ (5,841,382)	\$ (3,428,462)	



BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Financial Statements
Balance Sheet

All Funds
As of August 31, 2021



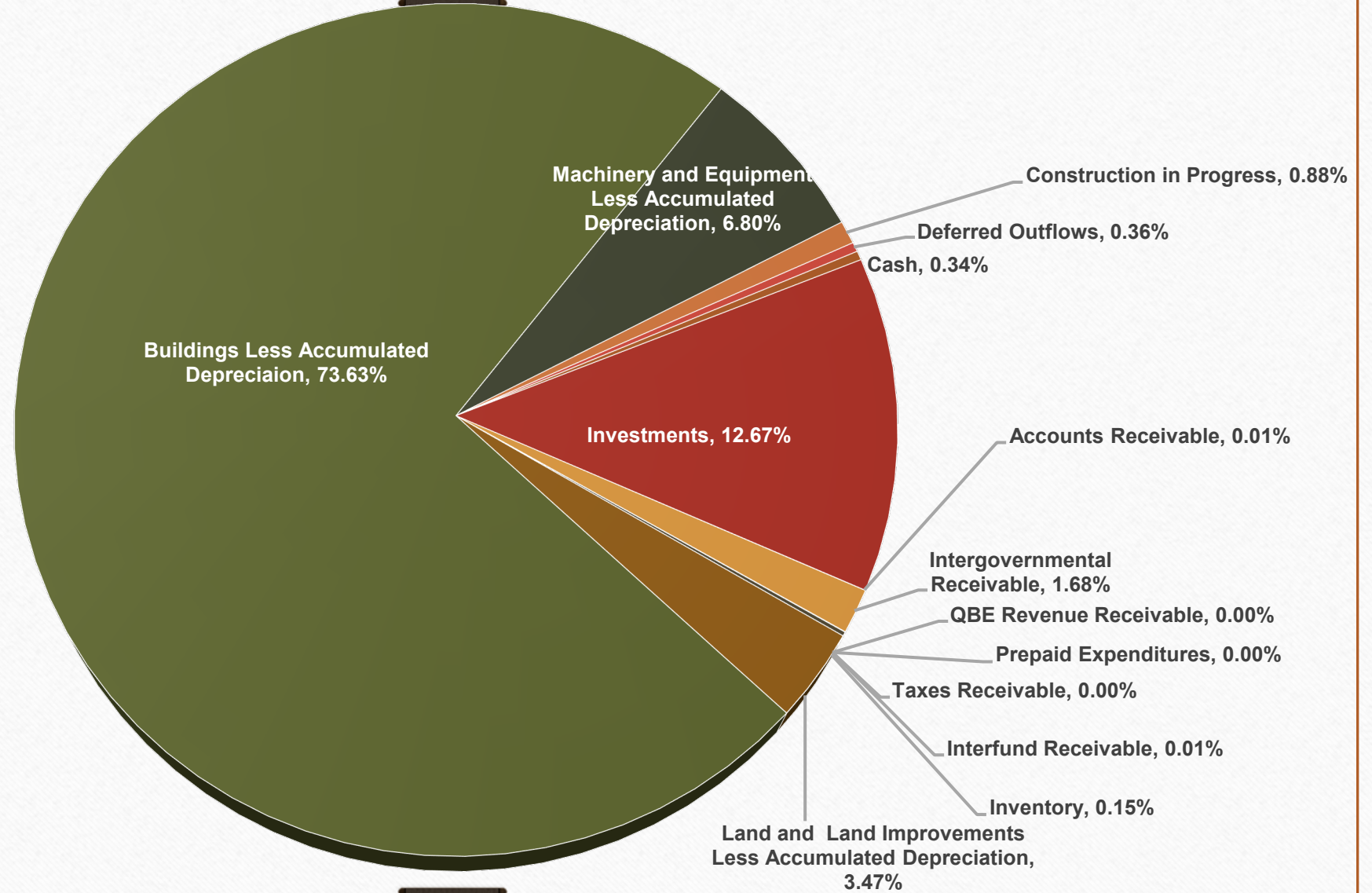
Fund Category	Description of Fund Category
All Funds	Consolidated total of all funds used within the Bibb County School District accounting system
General Fund	The General Fund accounts for all resources not required to be accounted for in another fund. Bibb County School District reports most of their 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	\$ 2,149,957	\$ (370,473)	\$ -	\$ 2,312,493	\$ (496,485)	\$ (2,611,033)	\$ (3,758,868)	\$ (763,142)	\$ 495,861
Investments	79,013,759	51,992,324	2,227,281	22,081,576					
Accounts Receivable	41,752	31				-		1,254	
Intergovernmental Receivable	10,467,956	37,622			491,397	2,583,889	3,758,868	1,977,040	
QBE Revenue Receivable	-	-							
Prepaid Expenditures	15,697	3,132			422			12,144	
Taxes Receivable	-	-		-					
Interfund Receivable	72,918	55,655		16,359				-	
Inventory	964,490								
Buildings	26,590,392								
Accumulated Depreciation-Buildings	(4,977,597)								
Machinery and Equipment	608,623,805								
Accumulated Depreciation-Machinery & Equipment	(149,386,198)								
Construction in Progress	86,882,835								
Deferred Outflows	(44,478,694)								
Total Assets	\$ 623,726,845	\$ 51,718,291	\$ 2,227,281	\$ 24,410,427	\$ (4,666)	\$ (27,144)	\$ 0	\$ 1,227,295	\$ 495,861

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	\$ 2,088,839	\$ 3,684,116	\$ 1,568,648			
Investments	2,099,557		613,022			
Accounts Receivable	40,342	-	125			
Intergovernmental Receivable	1,619,139					
QBE Revenue Receivable						
Prepaid Expenditures						
Taxes Receivable						
Interfund Receivable	-	904	-		26,590,392	
Inventory	916,313	48,178			(4,977,597)	
Buildings					599,115,579	
Accumulated Depreciation-Buildings					(144,490,502)	
Machinery and Equipment	9,508,226				76,547,502	
Accumulated Depreciation-Machinery & Equipment	(4,895,697)				(37,051,925)	
Construction in Progress	10,320,205	15,129			5,500,941	
Deferred Outflows	(7,412,725)	(14,043)		2,244,832		
Total Assets	\$ 14,284,198	\$ 3,734,283	\$ 2,181,795	\$ 2,244,832	\$ 521,234,390	\$ -

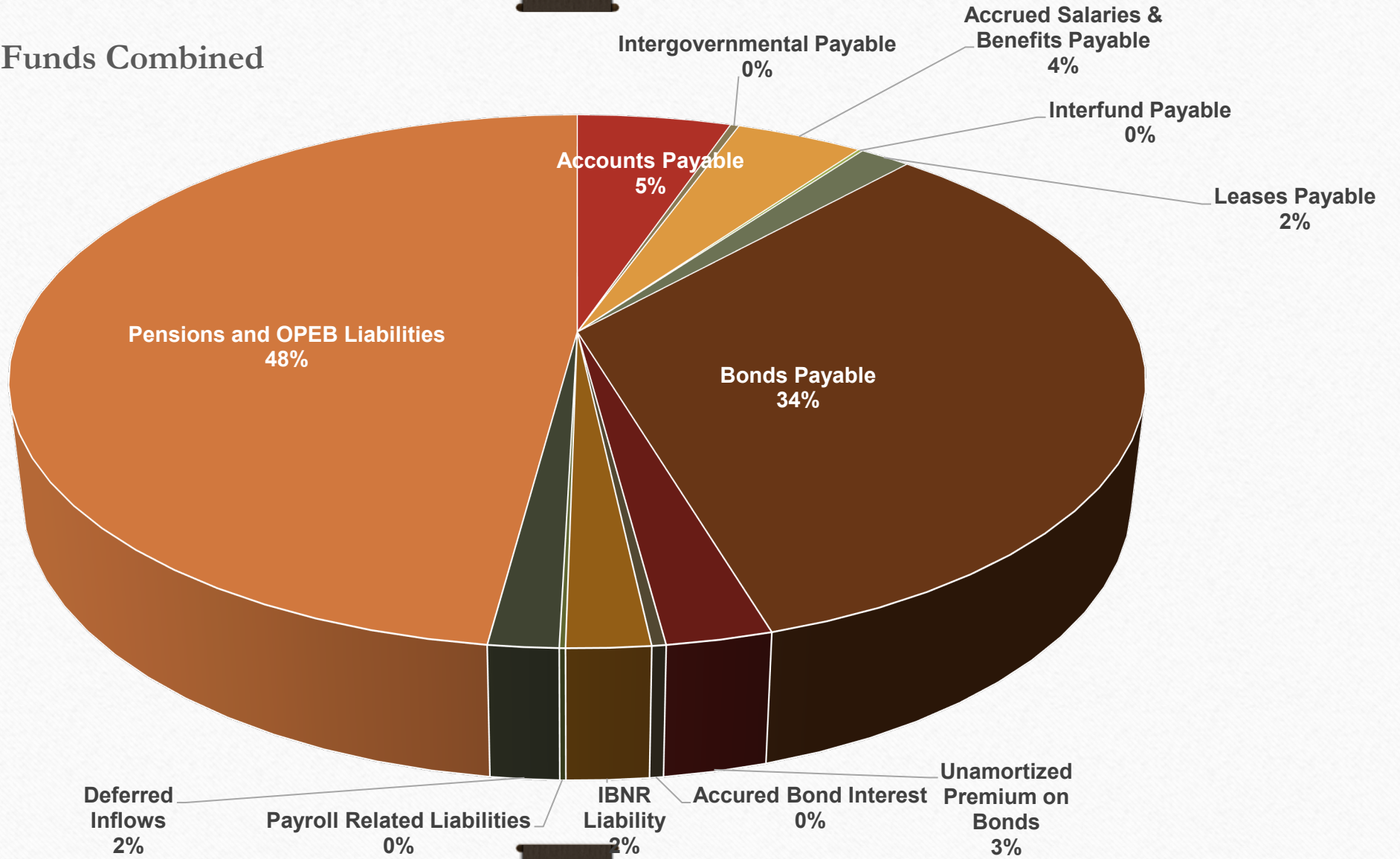
**Assets by
Category for All
Funds
Combined**



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	\$ 2,413,976	\$ 1,841,845		\$ 504,622	\$ (58,042)	\$ 1,500	\$ 37,444	\$ 21,652	\$ -
Intergovernmental Payable	135,654	107,792						27,861	
Accrued Salaries & Benefits Payable	1,991,482	-		-	-	-		-	
Interfund Payable	69,908	67,967		1,649	53,376				-
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	66,920	66,920							
Deferred Inflows	776,175				25,456			729,051	
Pensions and OPEB Liabilities	22,122,066								
Total Liabilities	\$ 46,182,862	\$ 2,084,524	\$ -	\$ 506,271	\$ 20,790	\$ 1,500	\$ 37,444	\$ 778,565	\$ 0

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	\$ 16,376	\$ 45,564	\$ 3,015	\$ -	\$ -	\$ -
Intergovernmental Payable						
Accrued Salaries & Benefits Payable	84,507	5,251				1,901,725
Interfund Payable	-	(53,083)	-			
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	21,668	-				
Pensions and OPEB Liabilities	-	-		22,122,066		
Total Liabilities	\$ 122,550	\$ 924,209	\$ 3,015	\$ 22,122,066	\$ -	\$ 19,581,928

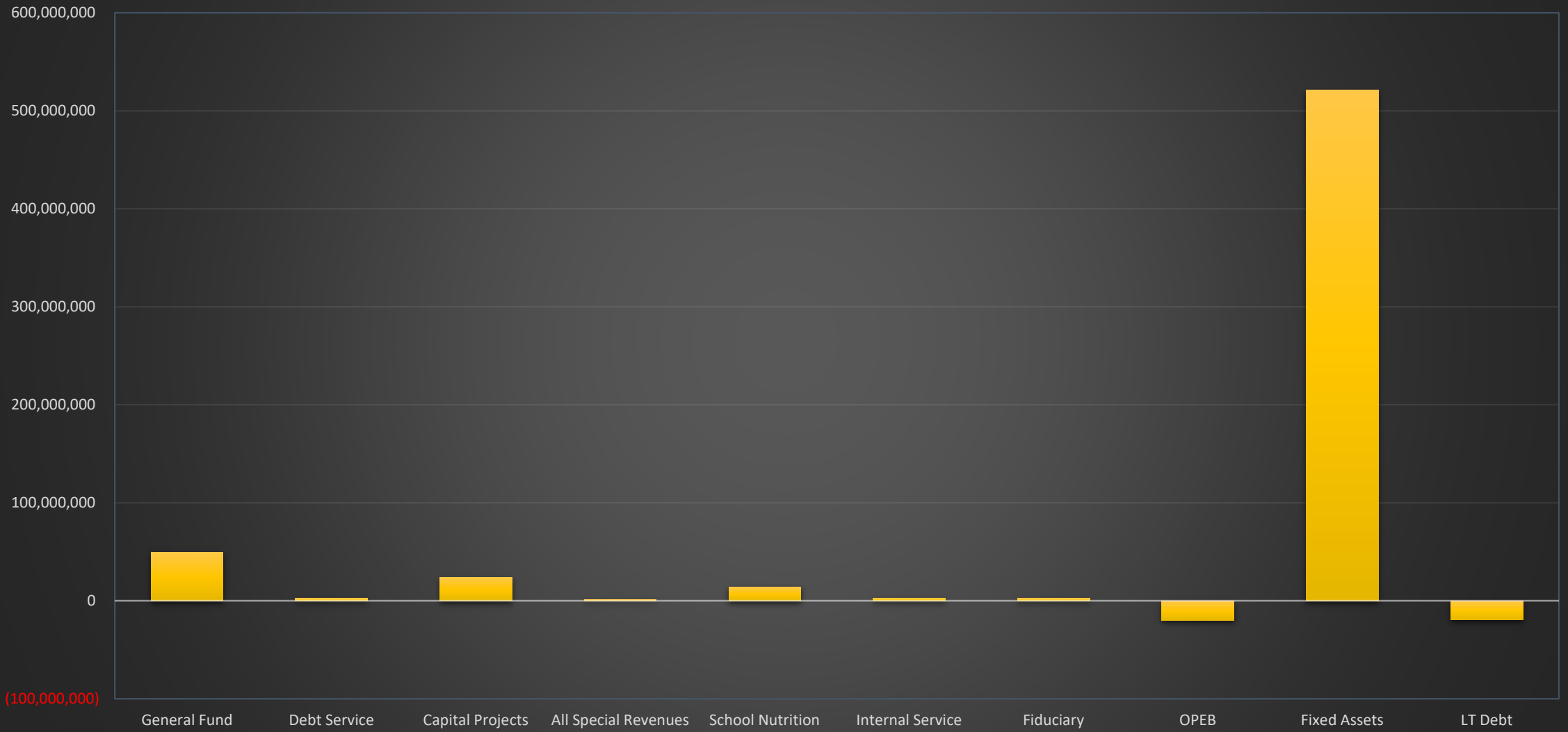
Liabilities-All Funds Combined



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)
Fund Equity									
Assigned Fund Equity	\$ 542,738,835	\$ 436,100	\$ 2,227,281	\$23,904,156	\$ (25,456)	\$ (28,644)	\$ (37,444)	\$ 448,730	\$ -
Unassigned Fund Balance	34,805,148	49,197,667							495,861
Total Fund Equity	\$ 577,543,983	\$49,633,767	\$ 2,227,281	\$23,904,156	\$ (25,456)	\$ (28,644)	\$ (37,444)	\$ 448,730	\$ 495,861
Total Liabilities and Fund Equity	\$ 623,726,844	\$51,718,291	\$ 2,227,281	\$24,410,427	\$ (4,666)	\$ (27,144)	\$ 0	\$ 1,227,295	\$ 495,861

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)
Fund Equity						
Assigned Fund Equity	\$ 14,161,648	\$ -	\$ -	\$ -	\$ 521,234,390	\$ (19,581,928)
Unassigned Fund Balance		2,810,074	2,178,780	(19,877,234)		
Total Fund Equity	\$ 14,161,648	\$ 2,810,074	\$ 2,178,780	\$ (19,877,234)	\$ 521,234,390	\$ (19,581,928)
Total Liabilities and Fund Equity	\$ 14,284,198	\$ 3,734,283	\$ 2,181,795	\$ 2,244,832	\$ 521,234,390	\$ -

Fund Equity by Fund Group





BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

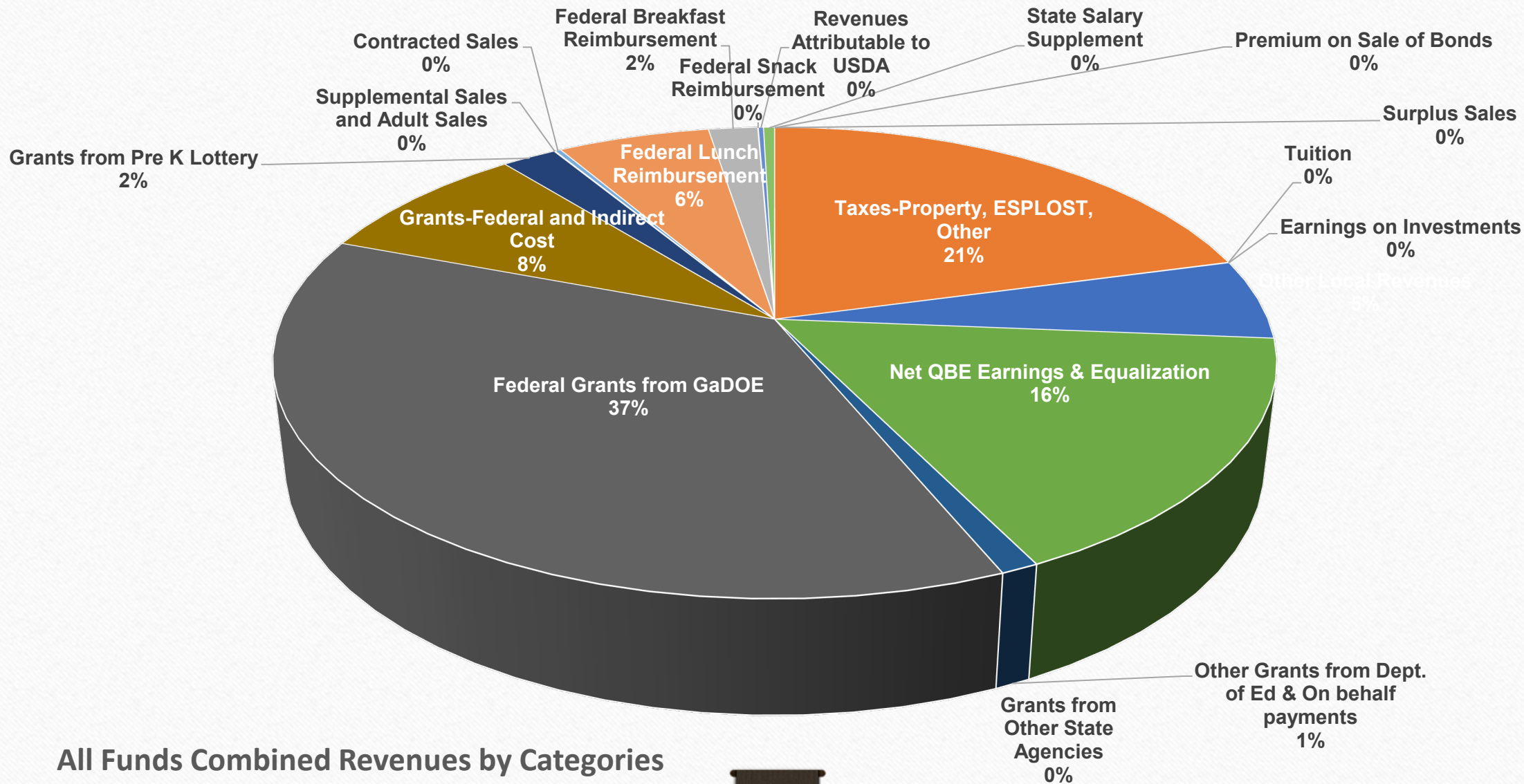
Financial Statements
Statement of Revenues, Expenditures, and
Encumbrances

All Funds
For the Two Months Ending August 31, 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	\$ 4,053,028	\$ 763,914	\$ -	\$3,289,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	152,308	152,308										
Tuition	1,099	1,099										
Earnings on Investments	5,351	3,722	38	1,591						153		45
Other Local Revenues	316,762	91,367		50,000				58,391	117,005	115	505,467	290,572
QBE Earnings	2,292,165	2,292,165										
Austerity Reduction	(51,800)	(51,800)										
Local Fair Share	(179,976)	(179,976)										
Equalization Funding	1,258,328	1,258,328										
Other Grants from Dept. of Ed & On behalf payments	210,422	151,936						58,486				
CARES Funding	-							-				
Grants from Other State Agencies	3							3				
Federal Grants from GaDOE	7,493,413				586,289	3,148,256	3,758,868					
Grants-Federal and Indirect Cost	1,711,372	184,072						1,527,300		-		
Grants from Pre-K Lottery	424,932							424,932				

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 Nutrition (600)	Internal Service Funds (601-6XX)	Fiduciary Funds (700-789 and 810-899)	School Activity Special Revenue Funds (910-999)
Bond Proceeds	-			-								
Supplemental Sales and Adult Sales	8,014									8,014		
Contracted Sales	46,503									46,503		
Federal Lunch Reimbursement	1,185,521									1,185,521		
Federal Breakfast Reimbursement	383,291									383,291		
Federal Snack Reimbursement	3,823									3,823		
Revenues Attributable to USDA	40,735									40,735		
State Salary Supplement	87,080									87,080		
Premium on Sale of Bonds	-			-								
Surplus Sales	-	-		-								
TOTAL REVENUES	\$ 20,238,728	\$4,667,136	\$ 38	\$3,340,705	\$ 586,289	\$3,148,256	\$3,758,868	\$2,069,112	\$ 117,005	\$1,755,236	\$ 505,467	\$ 290,617



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 400,404,4 06,414,41 6, 421,430,4 32, 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	\$ 8,997,775	\$4,498,917			\$ 186,626	\$1,441,300	\$2,375,768	\$ 495,125	\$ 40			\$ -
Pupil Services	1,139,037	466,743			72,969	177,708	268,152	153,465	-			43,460
Improvement of Instructional Services	1,841,023	367,033			90,804	284,688	821,801	276,080	617			-
Educational Media Services	138,435	108,601				29,833		-				
Grant and General Administration	1,197,256	362,223			233,919	382,081	151,304	67,730				-
School Administration	883,106	798,089			(179)	31,261	35,936	-	17,999			10,198
Business Services	462,851	275,474				150,609	28,735	-				8,033
Maintenance & Operations	3,062,909	2,895,805		18,913	925	134,822	-	8,085			-	4,360
Student Transportation Services	2,088,919	681,909		1,295,927	1,224	117,493	6,820	(14,454)	-			-
Central Services	2,905,502	2,462,254				401,610	41,639	-				
Debt Service	431,929	119,129	312,800	-				-				
Other Support Services	214,282	20,344				25,497	69	1,250	34,849			132,273

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)	1,058,252	-					-	-		1,058,252		
Cost of Sales (1960)	7,854	7,854										
Facilities/Construction Services	4,435,688	-		4,435,688			-	-				
Enterprise Operations	408,466	98,492					-	-			309,975	
TOTAL EXPENDITURES	\$ 29,326,940	\$ 13,162,865	\$ 312,800	\$ 5,750,527	\$586,289	\$ 3,176,900	\$ 3,730,224	\$ 987,281	\$ 53,505	\$ 1,058,252	\$ 309,975	\$ 198,324
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,088,212)	\$(8,495,729)	\$ (312,762)	\$ (2,409,822)	\$ -	\$ (28,644)	\$ 28,644	\$ 1,081,831	\$ 63,500	\$ 696,984	\$ 195,493	\$ 92,293
OTHER FINANCING SOURCES (USES):												
Operating Transfers (IN)	1,020,000	\$ -	\$ 1,020,000	\$ -				\$ -			\$ -	\$ -
Operating Transfers (OUT)	(1,020,000)	-		(1,020,000)				-			-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 1,020,000	\$ (1,020,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES OVER (UNDER) EXP and TRANSFERS	\$ (9,088,212)	\$(8,495,729)	\$ 707,238	\$ (3,429,822)	\$ -	\$ (28,644)	\$ 28,644	\$ 1,081,831	\$ 63,500	\$ 696,984	\$ 195,493	\$ 92,293
Fund Balance, Beginning of Period	586,632,194	58,129,496	1,520,043	27,333,978	(25,456)	-	(66,088)	(633,101)	432,361	13,464,664	2,614,581	2,086,487
FUND BALANCE, END OF PERIOD	\$577,543,983	\$ 49,633,767	\$ 2,227,281	\$ 23,904,156	\$(25,456)	\$ (28,644)	\$ (37,444)	\$ 448,730	\$ 495,861	\$14,161,648	\$2,810,074	\$ 2,178,780
Encumbrances	\$ 17,895,247	\$ 6,808,368	\$ -	\$ 5,643,876	\$ 452,807	\$ 1,097,602	\$ 3,471,908	\$ 341,721	\$ 78,965	\$ 17,275,111	\$ 16,406	\$ 157,316

% of Total Expenditures by Function for All Funds Combined

Cost of Sales (1960)
0%

School Nutrition Program (3100)
4%

Other Support Services
1%

Debt Service
1%

Enterprise Operations
1%

Facilities/Construction Services
15%

Instruction
31%

Central Services
10%

Pupil Services
4%

Student Transportation Services
7%

Improvement of Instructional Services
6%

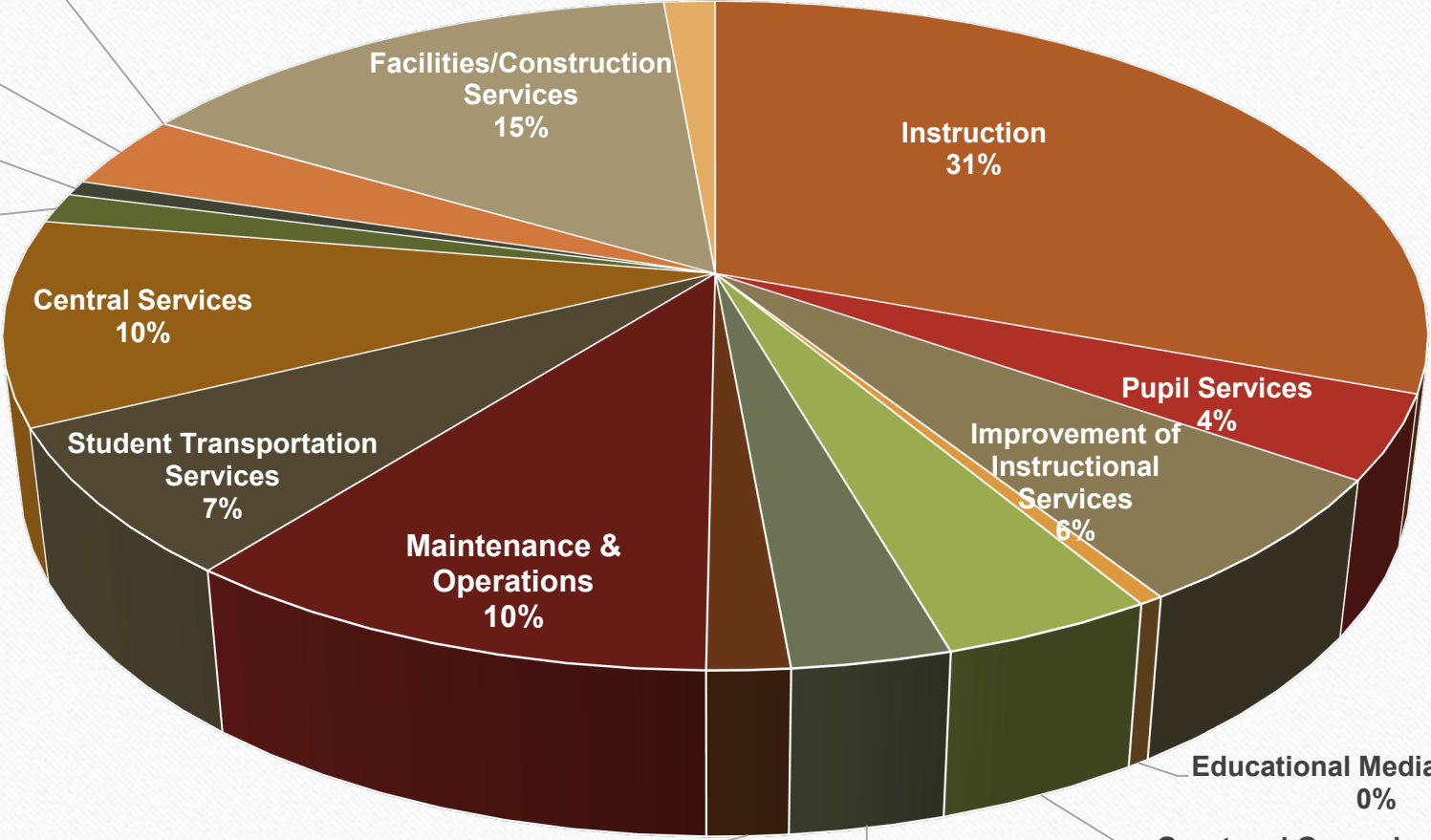
Maintenance & Operations
10%

Educational Media Services
0%

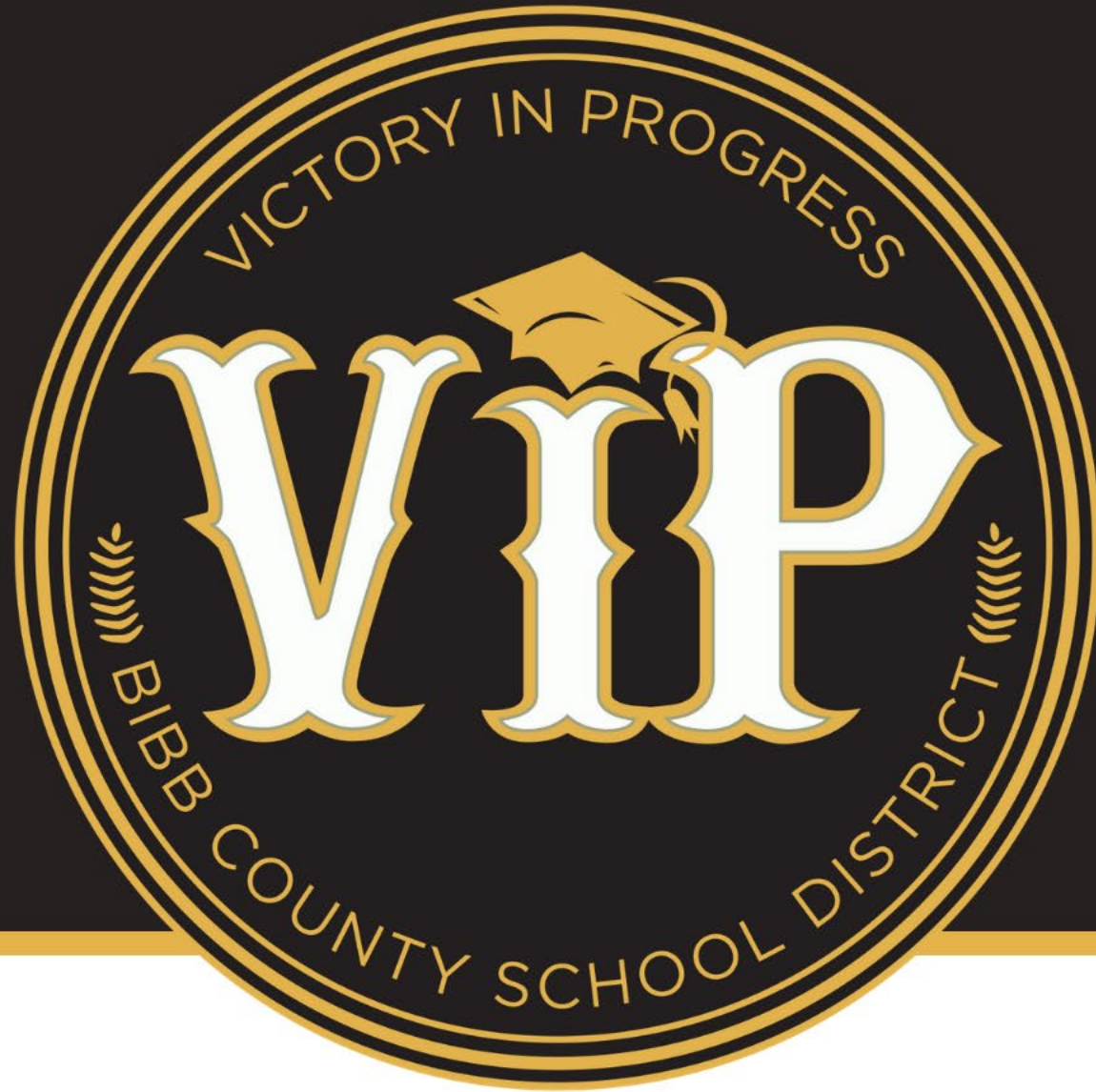
Business Services
2%

School Administration
3%

Grant and General Administration
4%







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