

BRYAN COUNTY BOARD OF EDUCATION
GENERAL FUND FINANCIAL REPORT
FEBRUARY 28, 2021

DESCRIPTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
JULY 1, 2020 BEGINNING FUND BALANCE		<u>\$ 20,277,610</u>			
REVENUES					
LOCAL TAXES	23,815,685	23,358,386		457,299	98.1%
OTHER LOCAL SOURCES	3,832,016	2,221,515		1,610,501	58.0%
STATE SOURCES	54,945,871	36,071,722		18,874,149	65.6%
FEDERAL SOURCES	1,135,000	738,857		396,143	65.1%
OTHER SOURCES	0	72,743		(72,743)	0.0%
INCOMING TRANSFERS FROM COMM ED	75,000			75,000	0.0%
TOTAL REVENUES	83,803,572	62,463,223		21,340,349	74.5%
EXPENDITURES					
INSTRUCTION	55,891,505	37,723,814	121,519	18,046,172	67.7%
PUPIL SERVICES	3,094,419	2,078,494	8,256	1,007,669	67.4%
IMPROVEMENT OF INSTRUC SERV	3,078,211	1,818,292	4,536	1,255,383	59.2%
INSTRUCTIONAL STAFF TRAINING	85,449	17,682	12,367	55,400	35.2%
MEDIA SERVICES	1,548,968	1,064,980	12,180	471,807	69.5%
GENERAL ADMINISTRATION	1,304,256	863,168	0	441,088	66.2%
SCHOOL ADMINISTRATION	6,208,668	4,142,023	11,305	2,055,340	66.9%
BUSINESS SERVICES	858,846	509,022	2,573	347,251	59.6%
MAINTENANCE & OPERATION	7,508,517	4,961,364	197,564	2,349,589	68.7%
TRANSPORTATION SERVICES	4,601,551	2,916,834	30,828	1,653,888	64.1%
CENTRAL SUPPORT SERVICES	997,261	655,109	9,796	332,355	66.7%
OTHER SUPPORT SERVICES	166,917	57,689	403	108,825	34.8%
OTHER USES	2,000,000	2,000,000		0	100.0%
FEDERAL EXPENDITURE ALLOCATION	(893,232)	(454,692)		(438,540)	50.9%
TOTAL EXPENDITURES	86,451,336	58,353,782	411,328	27,686,226	68.0%
FEBRUARY 28, 2021 ENDING FUND BALANCE		<u>\$ 24,387,052</u>			
RECAP BY TYPE OF EXPENDITURE:					
SALARIES	55,700,807	37,502,114		18,198,693	67.3%
EMPLOYEE BENEFITS	20,231,428	13,443,997		6,787,431	66.5%
PURCHASED PROF & TECH SERV	259,725	86,806	3,400	169,519	34.7%
PURCHASED PROPERTY SERVICES	1,502,178	846,460	81,765	573,953	61.8%
OTHER PURCHASED SERVICES	2,546,619	1,780,845	75,531	690,243	72.9%
SUPPLIES & MATERIALS	4,163,715	2,574,968	183,850	1,404,898	66.3%
EQUIPMENT & LAND IMPROVEMENTS	583,800	424,590	54,415	104,795	82.0%
OTHER EXPENDITURES	356,296	148,695	12,367	195,234	45.2%
OTHER USES	2,000,000	2,000,000		0	100.0%
FEDERAL EXPENDITURE ALLOCATION	(893,232)	(454,692)		(438,540)	50.9%
TOTAL BY TYPE OF EXPENDITURE	86,451,336	58,353,782	411,328	27,686,226	68.0%

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EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>INSTRUCTION</u>					
SALARIES	39,782,314	26,928,675		12,853,639	67.7%
EMPLOYEE BENEFITS	14,537,568	9,706,882		4,830,687	66.8%
PURCHASED PROF & TECH SERV	43,600	30,963	200	12,437	71.5%
PURCHASED PROPERTY SERVICES	184,863	89,449	2,601	92,813	49.8%
OTHER PURCHASED SERVICES	251,603	213,806	21,826	15,971	93.7%
SUPPLIES & MATERIALS	1,063,080	743,357	96,893	222,830	79.0%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	28,477	10,683		17,795	37.5%
TOTAL INSTRUCTION	55,891,505	37,723,814	121,519	18,046,172	67.7%
<u>PUPIL SERVICES</u>					
SALARIES	2,071,628	1,376,101		695,527	66.4%
EMPLOYEE BENEFITS	615,701	408,064		207,638	66.3%
PURCHASED PROF & TECH SERV	52,000	9,656	200	42,144	19.0%
PURCHASED PROPERTY SERVICES				0	0.0%
OTHER PURCHASED SERVICES	273,281	257,411	5,174	10,696	96.1%
SUPPLIES & MATERIALS	80,944	26,399	2,882	51,663	36.2%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	865	865		0	
TOTAL PUPIL SERVICES	3,094,419	2,078,494	8,256	1,007,669	67.4%
<u>IMPROVEMENT OF INSTRUCTIONAL SERVICES</u>					
SALARIES	1,983,979	1,310,122		673,857	66.0%
EMPLOYEE BENEFITS	704,628	458,356		246,272	65.0%
PURCHASED PROF & TECH SERV	2,500			2,500	0.0%
PURCHASED PROPERTY SERVICES	76,015	8,062		67,953	10.6%
OTHER PURCHASED SERVICES	160,954	21,018	2,879	137,056	14.8%
SUPPLIES & MATERIALS	18,140	3,368	868	13,904	23.4%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	131,995	17,367	788	113,840	13.8%
TOTAL IMPROVEMENT OF INSTRUC SVS	3,078,211	1,818,292	4,536	1,255,383	59.2%
<u>INSTRUCTIONAL STAFF TRAINING</u>					
SALARIES				0	0.0%
EMPLOYEE BENEFITS				0	0.0%
PURCHASED PROF & TECH SERV	6,850	350	3,000	3,500	48.9%
PURCHASED PROPERTY SERVICES				0	0.0%
OTHER PURCHASED SERVICES	29,917	469		29,448	1.6%
SUPPLIES & MATERIALS	10,971	6,030	463	4,478	59.2%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	37,711	10,833	8,904	17,974	52.3%
TOTAL INSTRUCTIONAL STAFF TRAINING	85,449	17,682	12,367	55,400	35.2%

EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>MEDIA SERVICES</u>					
SALARIES	942,359	626,913		315,446	66.5%
EMPLOYEE BENEFITS	393,254	245,485		147,769	62.4%
PURCHASED PROPERTY SERVICES	500	460		40	92.0%
OTHER PURCHASED SERVICES	29,398	28,992	404	1	100.0%
SUPPLIES & MATERIALS	176,457	156,130	11,776	8,551	95.2%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	7,000	7,000		0	100.0%
TOTAL MEDIA SERVICES	1,548,968	1,064,980	12,180	471,807	69.5%
<u>GENERAL ADMINISTRATION</u>					
SALARIES	881,692	589,220		292,472	66.8%
EMPLOYEE BENEFITS	230,564	160,274		70,290	69.5%
PURCHASED PROF & TECH SERV	65,000	29,495		35,505	45.4%
PURCHASED PROPERTY SERVICES	3,800	2,832		968	74.5%
OTHER PURCHASED SERVICES	48,150	31,187		16,963	64.8%
SUPPLIES & MATERIALS	33,000	14,048		18,952	42.6%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	42,050	36,113		5,937	85.9%
TOTAL GENERAL ADMINISTRATION	1,304,256	863,168	0	441,088	66.2%
<u>SCHOOL ADMINISTRATION</u>					
SALARIES	4,436,148	2,992,386		1,443,762	67.5%
EMPLOYEE BENEFITS	1,591,692	1,042,305		549,387	65.5%
PURCHASED PROF & TECH SERV	0			0	0.0%
PURCHASED PROPERTY SERVICES	46,345	33,799	1,197	11,349	75.5%
OTHER PURCHASED SERVICES	35,271	20,901	1,800	12,570	64.4%
SUPPLIES & MATERIALS	94,442	50,708	8,148	35,585	62.3%
OTHER EXPENDITURES	4,770	1,924	160	2,686	43.7%
TOTAL SCHOOL ADMINISTRATION	6,208,668	4,142,023	11,305	2,055,340	66.9%
<u>BUSINESS SERVICES</u>					
SALARIES	489,283	333,865		155,418	68.2%
EMPLOYEE BENEFITS	175,812	119,616		56,196	68.0%
PURCHASED PROF & TECH SERV	42,075	6,554		35,521	15.6%
PURCHASED PROPERTY SERVICES	3,167	2,935		232	92.7%
OTHER PURCHASED SERVICES	121,459	25,684	2,521	93,253	23.2%
SUPPLIES & MATERIALS	24,600	19,373	52	5,175	79.0%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	2,450	995		1,455	40.6%
TOTAL BUSINESS SERVICES	858,846	509,022	2,573	347,251	59.6%
<u>MAINTENANCE & OPERATIONS</u>					
SALARIES	2,367,787	1,522,806		844,981	64.3%
EMPLOYEE BENEFITS	869,943	566,402		303,541	65.1%
PURCHASED PROF & TECH SERV				0	0.0%
PURCHASED PROPERTY SERVICES	974,903	613,695	71,127	290,081	70.2%
OTHER PURCHASED SERVICES	1,162,362	856,679	35,644	270,038	76.8%
SUPPLIES, MATERIALS, & ENERGY	1,872,863	1,211,388	55,029	606,446	67.6%
EQUIPMENT & LAND IMPROVEMENTS	235,000	181,370	33,935	19,695	91.6%
OTHER EXPENDITURES	25,659	9,024	1,829	14,806	42.3%
TOTAL MAINTENANCE & OPERATIONS	7,508,517	4,961,364	197,564	2,349,589	68.7%

EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>TRANSPORTATION SERVICES</u>					
SALARIES	2,266,853	1,473,358		793,495	65.0%
EMPLOYEE BENEFITS	937,738	629,972		307,766	67.2%
PURCHASED PROF & TECH SERV	23,000	5,355		17,645	23.3%
PURCHASED PROPERTY SERVICES	201,885	88,634	2,828	110,424	45.3%
OTHER PURCHASED SERVICES	178,825	148,407		30,418	83.0%
SUPPLIES, MATERIALS, & ENERGY	622,450	323,969	6,835	291,647	53.1%
EQUIPMENT & LAND IMPROVEMENTS	348,800	243,220	20,480	85,100	75.6%
OTHER EXPENDITURES	22,000	3,919	686	17,395	20.9%
TOTAL TRANSPORTATION SERVICES	4,601,551	2,916,834	30,828	1,653,888	64.1%
<u>CENTRAL SUPPORT SERVICES</u>					
SALARIES	478,764	348,668		130,096	72.8%
EMPLOYEE BENEFITS	174,528	106,642		67,886	61.1%
PURCHASED PROF & TECH SERV	24,700	4,433		20,267	0.0%
PURCHASED PROPERTY SERVICES	10,700	6,595	4,013	92	0.0%
OTHER PURCHASED SERVICES	255,400	176,290	5,282	73,828	71.1%
SUPPLIES & MATERIALS	49,850	10,117	501	39,232	21.3%
EQUIPMENT & LAND IMPROVEMENTS				0	
OTHER EXPENDITURES	3,319	2,364		955	71.2%
TOTAL CENTRAL SUPPORT SERVICES	997,261	655,109	9,796	332,355	66.7%
<u>OTHER SUPPORT SERVICES</u>					
SALARIES				0	
EMPLOYEE BENEFITS				0	
PURCHASED PROF & TECH SERV				0	
PURCHASED PROPERTY SERVICES				0	
OTHER PURCHASED SERVICES				0	
SUPPLIES & MATERIALS	116,917	10,080	403	106,434	9.0%
EQUIPMENT & LAND IMPROVEMENTS				0	
RESA FEES	50,000	47,608		2,392	95.2%
TOTAL OTHER SUPPORT SERVICES	166,917	57,689	403	108,825	34.8%
OTHER USES	2,000,000	2,000,000		0	100.0%
FEDERAL EXPENDITURE ALLOCATION	(893,232)	(454,692)		(438,540)	50.9%
TOTAL ALL FUNCTIONS	86,451,336	58,353,782	411,328	27,686,226	68.0%