

BRYAN COUNTY BOARD OF EDUCATION
GENERAL FUND FINANCIAL REPORT
APRIL 30, 2022

DESCRIPTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
JULY 1, 2021 BEGINNING FUND BALANCE		<u>\$ 23,523,660</u>			
REVENUES					
LOCAL TAXES	25,485,527	25,663,049		(177,522)	100.7%
OTHER LOCAL SOURCES	4,541,496	3,283,244		1,258,252	72.3%
STATE SOURCES	58,462,733	51,325,661		7,137,072	87.8%
FEDERAL SOURCES	1,174,011	644,682		529,329	54.9%
OTHER SOURCES	0			0	
INCOMING TRANSFERS FROM COMM ED	0			0	
TOTAL REVENUES	89,663,767	80,916,636		8,747,131	90.2%
EXPENDITURES					
INSTRUCTION	59,859,649	51,005,428	323,707	8,530,514	85.7%
PUPIL SERVICES	3,479,195	2,688,169	5,525	785,501	77.4%
IMPROVEMENT OF INSTRUC SERV	3,529,854	2,524,758	23,490	981,606	72.2%
INSTRUCTIONAL STAFF TRAINING	68,995	54,465	657	13,873	79.9%
MEDIA SERVICES	1,472,312	1,266,940	12,840	192,531	86.9%
GENERAL ADMINISTRATION	1,363,707	1,070,136	3,855	289,716	78.8%
SCHOOL ADMINISTRATION	6,212,264	5,153,255	10,897	1,048,112	83.1%
BUSINESS SERVICES	880,688	651,529	4,395	224,764	74.5%
MAINTENANCE & OPERATION	7,992,392	6,544,082	284,024	1,164,287	85.4%
TRANSPORTATION SERVICES	4,781,048	4,405,907	46,898	328,243	93.1%
CENTRAL SUPPORT SERVICES	1,023,019	864,658	15,224	143,137	86.0%
OTHER SUPPORT SERVICES	50,000	57,324		(7,324)	114.6%
OTHER USES	2,000,000	2,000,000		0	100.0%
FEDERAL EXPENDITURE ALLOCATION	(816,853)	(525,010)		(291,843)	64.3%
TOTAL EXPENDITURES	91,896,270	77,761,642	731,512	13,403,116	85.4%
APRIL 30, 2022 ENDING FUND BALANCE		<u><u>\$ 26,678,654</u></u>			
RECAP BY TYPE OF EXPENDITURE:					
SALARIES	58,712,905	50,153,089		8,559,816	85.4%
EMPLOYEE BENEFITS	22,123,245	18,013,788		4,109,457	81.4%
PURCHASED PROF & TECH SERV	300,734	191,178	12,407	97,150	67.7%
PURCHASED PROPERTY SERVICES	1,594,330	1,227,604	107,105	259,622	83.7%
OTHER PURCHASED SERVICES	2,672,402	2,134,382	71,025	466,995	82.5%
SUPPLIES & MATERIALS	4,088,027	3,622,023	452,794	13,210	99.7%
EQUIPMENT & LAND IMPROVEMENTS	829,615	745,744	83,724	147	100.0%
OTHER EXPENDITURES	391,865	198,845	4,457	188,563	51.9%
OTHER USES	2,000,000	2,000,000		0	100.0%
FEDERAL EXPENDITURE ALLOCATION	(816,853)	(525,010)		(291,843)	64.3%
TOTAL BY TYPE OF EXPENDITURE	91,896,270	77,761,642	731,512	13,403,116	85.4%

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EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>INSTRUCTION</u>					
SALARIES	42,088,013	36,323,664		5,764,349	86.3%
EMPLOYEE BENEFITS	16,032,815	13,205,340		2,827,475	82.4%
PURCHASED PROF & TECH SERV	68,200	55,796	12,182	222	99.7%
PURCHASED PROPERTY SERVICES	227,847	131,081	13,432	83,334	63.4%
OTHER PURCHASED SERVICES	282,844	246,163	3,647	33,034	88.3%
SUPPLIES & MATERIALS	1,119,771	1,022,961	294,447	(197,637)	117.6%
EQUIPMENT & LAND IMPROVEMENTS	14,115	11,101		3,014	78.6%
OTHER EXPENDITURES	26,044	9,321		16,723	35.8%
TOTAL INSTRUCTION	59,859,649	51,005,428	323,707	8,530,514	85.7%
<u>PUPIL SERVICES</u>					
SALARIES	2,308,036	1,728,943		579,093	74.9%
EMPLOYEE BENEFITS	708,630	526,222		182,408	74.3%
PURCHASED PROF & TECH SERV	75,175	57,170		18,005	76.0%
PURCHASED PROPERTY SERVICES	4,870			4,870	0.0%
OTHER PURCHASED SERVICES	344,705	344,466	230	9	100.0%
SUPPLIES & MATERIALS	35,449	29,078	5,295	1,076	97.0%
EQUIPMENT & LAND IMPROVEMENTS				0	
OTHER EXPENDITURES	2,330	2,291		39	98.3%
TOTAL PUPIL SERVICES	3,479,195	2,688,169	5,525	785,501	77.4%
<u>IMPROVEMENT OF INSTRUCTIONAL SERVICES</u>					
SALARIES	2,230,995	1,767,460		463,535	79.2%
EMPLOYEE BENEFITS	772,170	622,814		149,356	80.7%
PURCHASED PROF & TECH SERV	16,500	210		16,290	1.3%
PURCHASED PROPERTY SERVICES	29,434	9,851		19,583	33.5%
OTHER PURCHASED SERVICES	255,961	59,627	14,760	181,574	29.1%
SUPPLIES & MATERIALS	31,775	17,397	5,788	8,590	73.0%
OTHER EXPENDITURES	193,019	47,399	2,943	142,677	26.1%
TOTAL IMPROVEMENT OF INSTRUC SVS	3,529,854	2,524,758	23,490	981,606	72.2%
<u>INSTRUCTIONAL STAFF TRAINING</u>					
PURCHASED PROF & TECH SERV	10,659	10,600		59	99.4%
PURCHASED PROPERTY SERVICES				0	0.0%
OTHER PURCHASED SERVICES	31,757	23,293		8,464	73.3%
SUPPLIES & MATERIALS	6,965	2,020	657	4,288	38.4%
OTHER EXPENDITURES	19,614	18,552		1,062	94.6%
TOTAL INSTRUCTIONAL STAFF TRAINING	68,995	54,465	657	13,873	79.9%

EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>MEDIA SERVICES</u>					
SALARIES	949,353	815,937		133,416	85.9%
EMPLOYEE BENEFITS	380,804	322,306		58,498	84.6%
PURCHASED PROPERTY SERVICES	552	552		0	100.0%
OTHER PURCHASED SERVICES	38,629	38,013		616	98.4%
SUPPLIES & MATERIALS	95,850	83,009	12,840	1	100.0%
OTHER EXPENDITURES	7,124	7,124		0	100.0%
TOTAL MEDIA SERVICES	1,472,312	1,266,940	12,840	192,531	86.9%
<u>GENERAL ADMINISTRATION</u>					
SALARIES	888,252	735,241		153,011	82.8%
EMPLOYEE BENEFITS	277,795	203,889		73,906	73.4%
PURCHASED PROF & TECH SERV	65,000	42,676		22,324	65.7%
PURCHASED PROPERTY SERVICES	4,060	3,604	372	84	97.9%
OTHER PURCHASED SERVICES	53,050	32,187	3,000	17,863	66.3%
SUPPLIES & MATERIALS	33,500	21,693	483	11,324	66.2%
EQUIPMENT & LAND IMPROVEMENTS	0			0	0.0%
OTHER EXPENDITURES	42,050	30,846		11,204	73.4%
TOTAL GENERAL ADMINISTRATION	1,363,707	1,070,136	3,855	289,716	78.8%
<u>SCHOOL ADMINISTRATION</u>					
SALARIES	4,362,966	3,674,467		688,499	84.2%
EMPLOYEE BENEFITS	1,681,190	1,340,482		340,708	79.7%
PURCHASED PROF & TECH SERV	0			0	0.0%
PURCHASED PROPERTY SERVICES	18,201	17,161	1,017	23	99.9%
OTHER PURCHASED SERVICES	33,593	28,694	1,330	3,569	89.4%
SUPPLIES & MATERIALS	113,323	89,917	8,550	14,856	86.9%
OTHER EXPENDITURES	2,991	2,535		456	84.7%
TOTAL SCHOOL ADMINISTRATION	6,212,264	5,153,255	10,897	1,048,112	83.1%
<u>BUSINESS SERVICES</u>					
SALARIES	515,901	432,398		83,503	83.8%
EMPLOYEE BENEFITS	192,861	157,564		35,297	81.7%
PURCHASED PROF & TECH SERV	11,000	7,164		3,836	65.1%
PURCHASED PROPERTY SERVICES	3,276	2,938		338	89.7%
OTHER PURCHASED SERVICES	129,300	37,172		92,128	28.7%
SUPPLIES & MATERIALS	26,100	12,050	4,395	9,655	63.0%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	2,250	2,243	0	7	99.7%
TOTAL BUSINESS SERVICES	880,688	651,529	4,395	224,764	74.5%
<u>MAINTENANCE & OPERATIONS</u>					
SALARIES	2,448,878	2,038,293		410,585	83.2%
EMPLOYEE BENEFITS	911,364	689,224		222,140	75.6%
PURCHASED PROF & TECH SERV				0	0.0%
PURCHASED PROPERTY SERVICES	1,088,330	900,469	73,943	113,919	89.5%
OTHER PURCHASED SERVICES	1,214,793	1,043,363	45,604	125,826	89.6%
SUPPLIES, MATERIALS, & ENERGY	1,879,028	1,514,720	79,781	284,527	84.9%
EQUIPMENT & LAND IMPROVEMENTS	432,500	348,116	83,724	660	99.8%
OTHER EXPENDITURES	17,499	9,898	973	6,629	62.1%
TOTAL MAINTENANCE & OPERATIONS	7,992,392	6,544,082	284,024	1,164,287	85.4%

EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>TRANSPORTATION SERVICES</u>					
SALARIES	2,308,252	2,087,271		220,981	90.4%
EMPLOYEE BENEFITS	962,641	768,040		194,601	79.8%
PURCHASED PROF & TECH SERV	13,500	6,989	225	6,286	53.4%
PURCHASED PROPERTY SERVICES	176,480	158,023	18,341	116	99.9%
OTHER PURCHASED SERVICES	188,010	185,421	2,455	134	99.9%
SUPPLIES, MATERIALS, & ENERGY	731,165	807,097	25,335	(101,267)	113.9%
EQUIPMENT & LAND IMPROVEMENTS	386,550	386,527		23	100.0%
OTHER EXPENDITURES	14,450	6,540	542	7,368	49.0%
TOTAL TRANSPORTATION SERVICES	4,781,048	4,405,907	46,898	328,243	93.1%
<u>CENTRAL SUPPORT SERVICES</u>					
SALARIES	612,259	549,416		62,843	89.7%
EMPLOYEE BENEFITS	202,975	177,908		25,067	87.7%
PURCHASED PROF & TECH SERV	37,000	10,573		26,428	28.6%
PURCHASED PROPERTY SERVICES	4,000	3,925		75	98.1%
OTHER PURCHASED SERVICES	109,360	95,982		13,378	87.8%
SUPPLIES & MATERIALS	52,650	22,083	15,224	15,344	70.9%
EQUIPMENT & LAND IMPROVEMENTS				0	
OTHER EXPENDITURES	4,775	4,772		3	99.9%
TOTAL CENTRAL SUPPORT SERVICES	1,023,019	864,658	15,224	143,137	86.0%
<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				0	
EQUIPMENT & LAND IMPROVEMENTS				0	
RESA FEES	50,000	57,324		(7,324)	114.6%
TOTAL OTHER SUPPORT SERVICES	50,000	57,324	0	(7,324)	114.6%
OTHER USES	2,000,000	2,000,000	0	0	100.0%
FEDERAL EXPENDITURE ALLOCATION	(816,853)	(525,010)	0	(291,843)	64.3%
TOTAL ALL FUNCTIONS	91,896,270	77,761,642	731,512	13,403,116	85.4%

Notes:

Instruction Supplies & Materials - There is an overage YTD in this line item. We received a grant from the federal government to purchase 700 Ipads. A budget amendment will be presented at a later date to address this overage.

Transportation Services - Supplies, Materials & Energy: There is an overage YTD in this line item due to increased fuel, supply and equipment prices.

Other Support Services - RESA Fees - There is an overage YTD in this line item due to an increase in our RESA Membership Dues. These dues are based on student enrollment.

The Federal Expenditure Allocation is a contra account and has a normal negative balance. These expenditures are allocated to federal programs.