

BRYAN COUNTY BOARD OF EDUCATION
GENERAL FUND INTERIM FINANCIAL REPORT
JUNE 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 | 26,067,933 | | (582,406) | 102.3% |
| OTHER LOCAL SOURCES | 4,541,496 | 4,079,219 | | 462,277 | 89.8% |
| STATE SOURCES | 60,278,434 | 63,365,739 | | (3,087,305) | 105.1% |
| FEDERAL SOURCES | 1,174,011 | 761,393 | | 412,618 | 64.9% |
| OTHER SOURCES | 0 | | | 0 | |
| INCOMING TRANSFERS FROM COMM ED | 0 | | | 0 | |
| TOTAL REVENUES | 91,479,468 | 94,274,285 | | (2,794,817) | 103.1% |
| EXPENDITURES | | | | | |
| INSTRUCTION | 61,313,444 | 60,925,536 | 35,454 | 352,454 | 99.4% |
| PUPIL SERVICES | 3,513,688 | 3,325,480 | 0 | 188,208 | 94.6% |
| IMPROVEMENT OF INSTRUC SERV | 3,533,912 | 3,090,898 | 1,205 | 441,809 | 87.5% |
| INSTRUCTIONAL STAFF TRAINING | 68,995 | 65,092 | 1,070 | 2,833 | 95.9% |
| MEDIA SERVICES | 1,494,631 | 1,498,251 | 0 | (3,620) | 100.2% |
| GENERAL ADMINISTRATION | 1,371,823 | 1,270,879 | 0 | 100,944 | 92.6% |
| SCHOOL ADMINISTRATION | 6,275,287 | 6,170,783 | 874 | 103,630 | 98.3% |
| BUSINESS SERVICES | 880,688 | 868,030 | 0 | 12,658 | 98.6% |
| MAINTENANCE & OPERATION | 8,104,607 | 8,012,980 | 77,403 | 14,223 | 99.8% |
| TRANSPORTATION SERVICES | 4,882,498 | 5,126,641 | 21,909 | (266,052) | 105.4% |
| CENTRAL SUPPORT SERVICES | 1,039,251 | 1,032,343 | 12,521 | (5,613) | 100.5% |
| 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) | (653,685) | | (163,168) | 80.0% |
| TOTAL EXPENDITURES | 93,711,971 | 92,790,552 | 150,436 | 770,982 | 99.2% |
| JUNE 30, 2022 ENDING FUND BALANCE | | <u><u>\$ 25,007,392</u></u> | | | |
| RECAP BY TYPE OF EXPENDITURE: | | | | | |
| SALARIES | 60,497,172 | 60,039,561 | | 457,611 | 99.2% |
| EMPLOYEE BENEFITS | 22,154,679 | 21,713,013 | | 441,666 | 98.0% |
| PURCHASED PROF & TECH SERV | 300,734 | 217,293 | | 83,441 | 72.3% |
| PURCHASED PROPERTY SERVICES | 1,594,330 | 1,505,402 | 39,814 | 49,114 | 96.9% |
| OTHER PURCHASED SERVICES | 2,672,402 | 2,419,931 | 49,862 | 202,609 | 92.4% |
| SUPPLIES & MATERIALS | 4,088,027 | 4,492,872 | 27,179 | (432,024) | 110.6% |
| EQUIPMENT & LAND IMPROVEMENTS | 829,615 | 843,107 | 31,612 | (45,104) | 105.4% |
| OTHER EXPENDITURES | 391,865 | 213,057 | 1,970 | 176,838 | 54.9% |
| OTHER USES | 2,000,000 | 2,000,000 | | 0 | 100.0% |
| FEDERAL EXPENDITURE ALLOCATION | (816,853) | (653,685) | | (163,168) | 80.0% |
| TOTAL BY TYPE OF EXPENDITURE | 93,711,971 | 92,790,552 | 150,436 | 770,982 | 99.2% |

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JUNE 30, 2022

| EXPENDITURE TYPES BY FUNCTION | APPROVED BUDGET | YTD ACTIVITY | ENCUMBRANCES | REMAINING BUDGET | % OF BUDGET |
|---|--------------------|--------------|--------------|---------------------|----------------|
| <u>INSTRUCTION</u> | | | | | |
| SALARIES | 43,516,280 | 43,328,272 | | 188,008 | 99.6% |
| EMPLOYEE BENEFITS | 16,058,343 | 15,808,351 | | 249,992 | 98.4% |
| PURCHASED PROF & TECH SERV | 69,300 | 67,011 | | 2,289 | 96.7% |
| PURCHASED PROPERTY SERVICES | 176,747 | 141,522 | 30,162 | 5,063 | 97.1% |
| OTHER PURCHASED SERVICES | 257,844 | 248,769 | 4,233 | 4,842 | 98.1% |
| SUPPLIES & MATERIALS | 1,209,771 | 1,311,189 | 1,059 | (102,477) | 108.5% |
| EQUIPMENT & LAND IMPROVEMENTS | 14,115 | 11,101 | | 3,014 | 78.6% |
| OTHER EXPENDITURES | 11,044 | 9,321 | | 1,723 | 84.4% |
| TOTAL INSTRUCTION | 61,313,444 | 60,925,536 | 35,454 | 352,454 | 99.4% |
| <u>PUPIL SERVICES</u> | | | | | |
| SALARIES | 2,342,036 | 2,217,252 | | 124,784 | 94.7% |
| EMPLOYEE BENEFITS | 709,123 | 660,410 | | 48,713 | 93.1% |
| PURCHASED PROF & TECH SERV | 73,775 | 63,342 | | 10,433 | 85.9% |
| PURCHASED PROPERTY SERVICES | 3,970 | | | 3,970 | 0.0% |
| OTHER PURCHASED SERVICES | 347,005 | 346,988 | | 17 | 100.0% |
| SUPPLIES & MATERIALS | 35,449 | 35,197 | | 252 | 99.3% |
| EQUIPMENT & LAND IMPROVEMENTS | | | | 0 | |
| OTHER EXPENDITURES | 2,330 | 2,291 | | 39 | 98.3% |
| TOTAL PUPIL SERVICES | 3,513,688 | 3,325,480 | 0 | 188,208 | 94.6% |
| <u>IMPROVEMENT OF INSTRUCTIONAL SERVICES</u> | | | | | |
| SALARIES | 2,234,995 | 2,153,068 | | 81,927 | 96.3% |
| EMPLOYEE BENEFITS | 772,228 | 747,702 | | 24,526 | 96.8% |
| 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 | 100,564 | | 155,397 | 39.3% |
| SUPPLIES & MATERIALS | 31,775 | 26,266 | 305 | 5,204 | 83.6% |
| OTHER EXPENDITURES | 193,019 | 53,236 | 900 | 138,883 | 28.0% |
| TOTAL IMPROVEMENT OF INSTRUC SVS | 3,533,912 | 3,090,898 | 1,205 | 441,809 | 87.5% |
| <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 | 32,757 | 32,723 | | 34 | 99.9% |
| SUPPLIES & MATERIALS | 5,415 | 2,677 | | 2,738 | 49.4% |
| OTHER EXPENDITURES | 20,164 | 19,092 | 1,070 | 2 | 100.0% |
| TOTAL INSTRUCTIONAL STAFF TRAINING | 68,995 | 65,092 | 1,070 | 2,833 | 95.9% |

| EXPENDITURE TYPES BY FUNCTION | APPROVED BUDGET | YTD ACTIVITY | ENCUMBRANCES | REMAINING BUDGET | % OF BUDGET |
|--|--------------------|--------------|--------------|---------------------|----------------|
| <u>MEDIA SERVICES</u> | | | | | |
| SALARIES | 971,353 | 974,241 | | (2,888) | 100.3% |
| EMPLOYEE BENEFITS | 381,123 | 387,828 | | (6,705) | 101.8% |
| PURCHASED PROPERTY SERVICES | 552 | 552 | | 0 | 100.0% |
| OTHER PURCHASED SERVICES | 38,629 | 38,013 | | 616 | 98.4% |
| SUPPLIES & MATERIALS | 95,850 | 90,492 | | 5,358 | 94.4% |
| OTHER EXPENDITURES | 7,124 | 7,124 | | 0 | 100.0% |
| TOTAL MEDIA SERVICES | 1,494,631 | 1,498,251 | 0 | (3,620) | 100.2% |
| <u>GENERAL ADMINISTRATION</u> | | | | | |
| SALARIES | 896,252 | 886,083 | | 10,169 | 98.9% |
| EMPLOYEE BENEFITS | 277,911 | 241,081 | | 36,830 | 86.7% |
| PURCHASED PROF & TECH SERV | 65,000 | 45,134 | | 19,866 | 69.4% |
| PURCHASED PROPERTY SERVICES | 4,060 | 3,976 | | 84 | 97.9% |
| OTHER PURCHASED SERVICES | 53,050 | 35,314 | | 17,736 | 66.6% |
| SUPPLIES & MATERIALS | 33,500 | 23,581 | | 9,919 | 70.4% |
| EQUIPMENT & LAND IMPROVEMENTS | 0 | | | 0 | 0.0% |
| OTHER EXPENDITURES | 42,050 | 35,711 | 0 | 6,339 | 84.9% |
| TOTAL GENERAL ADMINISTRATION | 1,371,823 | 1,270,879 | 0 | 100,944 | 92.6% |
| <u>SCHOOL ADMINISTRATION</u> | | | | | |
| SALARIES | 4,424,966 | 4,412,475 | | 12,491 | 99.7% |
| EMPLOYEE BENEFITS | 1,682,213 | 1,608,957 | | 73,256 | 95.6% |
| PURCHASED PROF & TECH SERV | 0 | | | 0 | 0.0% |
| PURCHASED PROPERTY SERVICES | 18,201 | 18,178 | | 23 | 99.9% |
| OTHER PURCHASED SERVICES | 33,593 | 31,222 | 580 | 1,791 | 94.7% |
| SUPPLIES & MATERIALS | 113,323 | 97,417 | 294 | 15,612 | 86.2% |
| OTHER EXPENDITURES | 2,991 | 2,535 | | 456 | 84.7% |
| TOTAL SCHOOL ADMINISTRATION | 6,275,287 | 6,170,783 | 874 | 103,630 | 98.3% |
| <u>BUSINESS SERVICES</u> | | | | | |
| SALARIES | 515,901 | 516,656 | | (755) | 100.1% |
| EMPLOYEE BENEFITS | 192,861 | 194,496 | | (1,635) | 100.8% |
| PURCHASED PROF & TECH SERV | 11,000 | 8,278 | | 2,722 | 75.3% |
| PURCHASED PROPERTY SERVICES | 3,276 | 2,938 | | 338 | 89.7% |
| OTHER PURCHASED SERVICES | 129,300 | 125,675 | | 3,625 | 97.2% |
| SUPPLIES & MATERIALS | 26,100 | 17,603 | | 8,497 | 67.4% |
| EQUIPMENT & LAND IMPROVEMENTS | | | | 0 | 0.0% |
| OTHER EXPENDITURES | 2,250 | 2,384 | 0 | (134) | 106.0% |
| TOTAL BUSINESS SERVICES | 880,688 | 868,030 | 0 | 12,658 | 98.6% |
| <u>MAINTENANCE & OPERATIONS</u> | | | | | |
| SALARIES | 2,558,878 | 2,434,142 | | 124,736 | 95.1% |
| EMPLOYEE BENEFITS | 913,579 | 884,601 | | 28,978 | 96.8% |
| PURCHASED PROF & TECH SERV | | | | 0 | 0.0% |
| PURCHASED PROPERTY SERVICES | 1,123,330 | 1,152,182 | 4,657 | (33,508) | 103.0% |
| OTHER PURCHASED SERVICES | 1,214,793 | 1,170,369 | 34,909 | 9,516 | 99.2% |
| SUPPLIES, MATERIALS, & ENERGY | 1,844,028 | 1,914,632 | 6,226 | (76,830) | 104.2% |
| EQUIPMENT & LAND IMPROVEMENTS | 432,500 | 445,479 | 31,612 | (44,591) | 110.3% |
| OTHER EXPENDITURES | 17,499 | 11,577 | | 5,922 | 66.2% |
| TOTAL MAINTENANCE & OPERATIONS | 8,104,607 | 8,012,980 | 77,403 | 14,223 | 99.8% |

| EXPENDITURE TYPES BY FUNCTION | APPROVED BUDGET | YTD ACTIVITY | ENCUMBRANCES | REMAINING BUDGET | % OF BUDGET |
|--|--------------------|--------------|--------------|---------------------|----------------|
| <u>TRANSPORTATION SERVICES</u> | | | | | |
| SALARIES | 2,408,252 | 2,466,815 | | (58,563) | 102.4% |
| EMPLOYEE BENEFITS | 964,091 | 963,241 | | 850 | 99.9% |
| PURCHASED PROF & TECH SERV | 9,500 | 8,561 | | 939 | 90.1% |
| PURCHASED PROPERTY SERVICES | 180,180 | 172,279 | 1,328 | 6,573 | 96.4% |
| OTHER PURCHASED SERVICES | 188,310 | 186,997 | 1,286 | 27 | 100.0% |
| SUPPLIES, MATERIALS, & ENERGY | 731,165 | 934,532 | 19,295 | (222,662) | 130.5% |
| EQUIPMENT & LAND IMPROVEMENTS | 386,550 | 386,527 | | 23 | 100.0% |
| OTHER EXPENDITURES | 14,450 | 7,689 | | 6,761 | 53.2% |
| TOTAL TRANSPORTATION SERVICES | 4,882,498 | 5,126,641 | 21,909 | (266,052) | 105.4% |
| <u>CENTRAL SUPPORT SERVICES</u> | | | | | |
| SALARIES | 628,259 | 650,559 | | (22,300) | 103.5% |
| EMPLOYEE BENEFITS | 203,207 | 216,346 | | (13,139) | 106.5% |
| PURCHASED PROF & TECH SERV | 37,000 | 14,158 | | 22,842 | 38.3% |
| PURCHASED PROPERTY SERVICES | 7,600 | 3,925 | 3,667 | 9 | 99.9% |
| OTHER PURCHASED SERVICES | 112,360 | 103,297 | 8,855 | 208 | 99.8% |
| SUPPLIES & MATERIALS | 46,050 | 39,286 | | 6,764 | 85.3% |
| EQUIPMENT & LAND IMPROVEMENTS | | | | 0 | |
| OTHER EXPENDITURES | 4,775 | 4,772 | | 3 | 99.9% |
| TOTAL CENTRAL SUPPORT SERVICES | 1,039,251 | 1,032,343 | 12,521 | (5,613) | 100.5% |
| <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) | (653,685) | 0 | (163,168) | 80.0% |
| TOTAL ALL FUNCTIONS | 93,711,971 | 92,790,552 | 150,436 | 770,982 | 99.2% |

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.

A few departments are over budget in the areas of salaries and benefits. A budget amendment will be presented to correct these overages.

The Maintenance budget is over budget in a few areas due to the rising costs of supplies.