

BRYAN COUNTY BOARD OF EDUCATION
GENERAL FUND FINANCIAL REPORT
MARCH 31, 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	25,382,904		102,623	99.6%
OTHER LOCAL SOURCES	4,541,496	2,814,904		1,726,592	62.0%
STATE SOURCES	58,453,295	43,367,621		15,085,674	74.2%
FEDERAL SOURCES	1,174,011	614,554		559,457	52.3%
OTHER SOURCES	0			0	
INCOMING TRANSFERS FROM COMM ED	0			0	
TOTAL REVENUES	89,654,329	72,179,983		17,474,346	80.5%
EXPENDITURES					
INSTRUCTION	59,869,763	44,652,781	341,848	14,875,133	75.2%
PUPIL SERVICES	3,479,135	2,432,141	4,206	1,042,788	70.0%
IMPROVEMENT OF INSTRUC SERV	3,524,707	2,271,204	16,860	1,236,644	64.9%
INSTRUCTIONAL STAFF TRAINING	89,435	49,356	25	40,054	55.2%
MEDIA SERVICES	1,447,447	1,121,255	20,584	305,609	78.9%
GENERAL ADMINISTRATION	1,363,707	958,500	2,832	402,375	70.5%
SCHOOL ADMINISTRATION	6,213,175	4,587,987	5,558	1,619,630	73.9%
BUSINESS SERVICES	880,688	576,828	6,461	297,399	66.2%
MAINTENANCE & OPERATION	7,981,561	5,843,099	327,108	1,811,355	77.3%
TRANSPORTATION SERVICES	4,781,048	3,752,280	179,609	849,159	82.2%
CENTRAL SUPPORT SERVICES	1,023,019	725,890	4,065	293,065	71.4%
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)	(461,556)		(355,297)	56.5%
TOTAL EXPENDITURES	91,886,832	68,567,089	909,155	22,410,589	75.6%
MARCH 31, 2022 ENDING FUND BALANCE		<u>\$ 27,136,554</u>			
RECAP BY TYPE OF EXPENDITURE:					
SALARIES	58,703,783	43,490,752		15,213,031	74.1%
EMPLOYEE BENEFITS	22,122,929	16,202,227		5,920,702	73.2%
PURCHASED PROF & TECH SERV	301,975	179,539	4,877	117,558	61.1%
PURCHASED PROPERTY SERVICES	1,594,766	1,122,833	129,347	342,586	78.5%
OTHER PURCHASED SERVICES	2,677,976	1,992,724	66,256	618,996	76.9%
SUPPLIES & MATERIALS	4,078,041	3,212,665	496,312	369,064	90.9%
EQUIPMENT & LAND IMPROVEMENTS	823,615	629,064	200,058	(5,507)	100.7%
OTHER EXPENDITURES	400,600	198,840	12,304	189,456	52.7%
OTHER USES	2,000,000	2,000,000		0	100.0%
FEDERAL EXPENDITURE ALLOCATION	(816,853)	(461,556)		(355,297)	56.5%
TOTAL BY TYPE OF EXPENDITURE	91,886,832	68,567,089	909,155	22,410,589	75.6%

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EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>INSTRUCTION</u>					
SALARIES	42,080,891	31,408,326		10,672,565	74.6%
EMPLOYEE BENEFITS	16,032,528	11,873,572		4,158,956	74.1%
PURCHASED PROF & TECH SERV	63,700	49,055	4,727	9,918	84.4%
PURCHASED PROPERTY SERVICES	227,847	127,912	16,601	83,334	63.4%
OTHER PURCHASED SERVICES	283,398	244,782	500	38,116	86.6%
SUPPLIES & MATERIALS	1,112,190	934,797	314,720	(137,327)	112.3%
EQUIPMENT & LAND IMPROVEMENTS	14,115	6,101	5,000	3,014	78.6%
OTHER EXPENDITURES	30,544	8,236	300	22,008	27.9%
TOTAL INSTRUCTION	59,845,213	44,652,781	341,848	14,850,583	75.2%
<u>PUPIL SERVICES</u>					
SALARIES	2,308,036	1,531,007		777,029	66.3%
EMPLOYEE BENEFITS	708,630	474,929		233,701	67.0%
PURCHASED PROF & TECH SERV	77,175	57,086		20,089	74.0%
PURCHASED PROPERTY SERVICES	4,870			4,870	0.0%
OTHER PURCHASED SERVICES	342,705	338,781	3,830	94	100.0%
SUPPLIES & MATERIALS	35,389	28,047	376	6,966	80.3%
EQUIPMENT & LAND IMPROVEMENTS				0	
OTHER EXPENDITURES	2,330	2,291		39	98.3%
TOTAL PUPIL SERVICES	3,479,135	2,432,141	4,206	1,042,788	70.0%
<u>IMPROVEMENT OF INSTRUCTIONAL SERVICES</u>					
SALARIES	2,228,995	1,583,164		645,831	71.0%
EMPLOYEE BENEFITS	772,141	560,491		211,650	72.6%
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	256,805	55,011	4,748	197,046	23.3%
SUPPLIES & MATERIALS	32,509	15,677	3,607	13,226	59.3%
OTHER EXPENDITURES	188,323	46,800	8,505	133,018	29.4%
TOTAL IMPROVEMENT OF INSTRUC SVS	3,524,707	2,271,204	16,860	1,236,644	64.9%
<u>INSTRUCTIONAL STAFF TRAINING</u>					
PURCHASED PROF & TECH SERV	10,600	10,600		0	100.0%
PURCHASED PROPERTY SERVICES				0	0.0%
OTHER PURCHASED SERVICES	41,192	18,913		22,279	45.9%
SUPPLIES & MATERIALS	8,389	2,020		6,369	24.1%
OTHER EXPENDITURES	29,254	17,823	25	11,406	61.0%
TOTAL INSTRUCTIONAL STAFF TRAINING	89,435	49,356	25	40,054	55.2%

EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>MEDIA SERVICES</u>					
SALARIES	949,353	714,848		234,505	75.3%
EMPLOYEE BENEFITS	380,804	289,253		91,551	76.0%
PURCHASED PROPERTY SERVICES	552	552		0	100.0%
OTHER PURCHASED SERVICES	40,279	38,013		2,266	94.4%
SUPPLIES & MATERIALS	93,885	71,465	20,584	1,837	98.0%
OTHER EXPENDITURES	7,124	7,124		0	100.0%
TOTAL MEDIA SERVICES	1,471,997	1,121,255	20,584	330,159	77.6%
<u>GENERAL ADMINISTRATION</u>					
SALARIES	888,252	642,862		245,390	72.4%
EMPLOYEE BENEFITS	277,795	185,441		92,354	66.8%
PURCHASED PROF & TECH SERV	65,000	40,577		24,423	62.4%
PURCHASED PROPERTY SERVICES	3,960	3,232		728	81.6%
OTHER PURCHASED SERVICES	53,150	32,187		20,963	60.6%
SUPPLIES & MATERIALS	33,500	17,574	2,832	13,093	60.9%
EQUIPMENT & LAND IMPROVEMENTS	0			0	0.0%
OTHER EXPENDITURES	42,050	36,626		5,424	87.1%
TOTAL GENERAL ADMINISTRATION	1,363,707	958,500	2,832	402,375	70.5%
<u>SCHOOL ADMINISTRATION</u>					
SALARIES	4,362,966	3,248,986		1,113,980	74.5%
EMPLOYEE BENEFITS	1,681,190	1,206,779		474,411	71.8%
PURCHASED PROF & TECH SERV	0			0	0.0%
PURCHASED PROPERTY SERVICES	16,951	16,144	808	(0)	100.0%
OTHER PURCHASED SERVICES	33,489	26,638	1,350	5,501	83.6%
SUPPLIES & MATERIALS	114,477	86,965	3,337	24,176	78.9%
OTHER EXPENDITURES	4,102	2,476	64	1,563	61.9%
TOTAL SCHOOL ADMINISTRATION	6,213,175	4,587,987	5,558	1,619,630	73.9%
<u>BUSINESS SERVICES</u>					
SALARIES	515,901	390,269		125,632	75.6%
EMPLOYEE BENEFITS	192,861	141,655		51,206	73.4%
PURCHASED PROF & TECH SERV	11,000	6,794		4,206	61.8%
PURCHASED PROPERTY SERVICES	3,276	2,938		338	89.7%
OTHER PURCHASED SERVICES	129,300	21,110	6,461	101,730	21.3%
SUPPLIES & MATERIALS	26,100	11,819		14,281	45.3%
EQUIPMENT & LAND IMPROVEMENTS				0	0.0%
OTHER EXPENDITURES	2,250	2,243	0	7	99.7%
TOTAL BUSINESS SERVICES	880,688	576,828	6,461	297,399	66.2%
<u>MAINTENANCE & OPERATIONS</u>					
SALARIES	2,448,878	1,731,921		716,957	70.7%
EMPLOYEE BENEFITS	911,364	618,510		292,854	67.9%
PURCHASED PROF & TECH SERV				0	0.0%
PURCHASED PROPERTY SERVICES	1,088,766	819,464	89,346	179,956	83.5%
OTHER PURCHASED SERVICES	1,214,918	983,396	46,163	185,359	84.7%
SUPPLIES, MATERIALS, & ENERGY	1,868,457	1,344,414	95,452	428,591	77.1%
EQUIPMENT & LAND IMPROVEMENTS	431,500	336,983	94,511	6	100.0%
OTHER EXPENDITURES	17,678	8,411	1,636	7,631	56.8%
TOTAL MAINTENANCE & OPERATIONS	7,981,561	5,843,099	327,108	1,811,355	77.3%

EXPENDITURE TYPES BY FUNCTION	APPROVED BUDGET	YTD ACTIVITY	ENCUMBRANCES	REMAINING BUDGET	% OF BUDGET
<u>TRANSPORTATION SERVICES</u>					
SALARIES	2,308,252	1,760,956		547,297	76.3%
EMPLOYEE BENEFITS	962,641	689,117		273,524	71.6%
PURCHASED PROF & TECH SERV	13,500	6,954	150	6,396	52.6%
PURCHASED PROPERTY SERVICES	169,980	141,822	22,593	5,566	96.7%
OTHER PURCHASED SERVICES	187,010	183,718	3,205	88	100.0%
SUPPLIES, MATERIALS, & ENERGY	731,165	678,790	51,341	1,034	99.9%
EQUIPMENT & LAND IMPROVEMENTS	386,550	285,980	100,547	23	100.0%
OTHER EXPENDITURES	21,950	4,944	1,773	15,233	30.6%
TOTAL TRANSPORTATION SERVICES	4,781,048	3,752,280	179,609	849,159	82.2%
<u>CENTRAL SUPPORT SERVICES</u>					
SALARIES	612,259	478,415		133,844	78.1%
EMPLOYEE BENEFITS	202,975	162,479		40,496	80.0%
PURCHASED PROF & TECH SERV	37,000	8,263		28,737	22.3%
PURCHASED PROPERTY SERVICES	1,000	918		82	91.8%
OTHER PURCHASED SERVICES	112,360	50,175		62,185	44.7%
SUPPLIES & MATERIALS	52,850	21,097	4,065	27,689	47.6%
EQUIPMENT & LAND IMPROVEMENTS				0	
OTHER EXPENDITURES	4,575	4,543		32	99.3%
TOTAL CENTRAL SUPPORT SERVICES	1,023,019	725,890	4,065	293,065	71.4%
<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)	(461,556)	0	(355,297)	56.5%
TOTAL ALL FUNCTIONS	91,886,832	68,567,089	909,155	22,410,589	75.6%

Notes:

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

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.