Gilmer County School System July 1, 2021 - June 30, 2022 58.33% of Fiscal Year Complete January 2022

GENERAL FUND

	FY 22 Budget	FY 22 Actual	Percent	Encumbrances	FY 21 Actual
Revenues:					
Local Taxes (Property)	18,528,000	17,842,733	96.30%		16,313,712
State Sources	27,974,180	16,261,725	58.13%		16,481,953
Local 5 Mills	(6,432,767)	(3,752,510)	58.33%		(3,810,957)
Formula Adjustment (Austerity Reduction)	(852,733)	(497,428)	58.33%		(1,229,456)
Other Sources	755,700	838,002	110.89%		387,075
Transfers from Other Funds					
Total Revenues	39,972,380	30,692,522	76.78%		28,142,327
Expenditures:					
Instruction	27,575,581	15,960,015	57.88%	123,937	15,264,933
Pupil Services	1,298,084	683,723	52.67%	639	991,535
Improvement of Instruction	564,345	445,991	79.03%	375	357,328
Educational Media	628,483	367,049	58.40%	3,332	358,856
General Administration	816,735	543,208	66.51%	237	377,936
School Administration	2,776,735	1,659,109	59.75%	0	1,630,161
Business Services	620,123	320,521	51.69%	66,379	356,256
Maintenance & Operation	3,132,813	1,697,879	54.20%	33,523	1,867,616
Student Transportation	2,257,622	1,316,691	58.32%	46,160	1,404,495
Central Support Services	86,368	157,328	182.16%	4,276	149,945
Other Support Services	21,000	17,342	82.58%		17,363
School Food Service	40,000	-	0.00%		-
Facility Acq/Improvements					
Debt Service	1,000	750	75.00%		1,612.00
Enterprise Operations					
Other Uses					
Transfers to Other Funds	200,000	322,016	161.01%		-
Total Expenditures	40,018,889	23,491,622	58.70%	278,858	22,778,036
Excess of Revenues Over					
(Under) Expenditures	(46,509)	7,200,900			5,364,291
Beginning of Period Fund Balance	21,098,559	21,098,559			17,377,170
Adjustments to Fund Balance					
End of Period Fund Balance	21,052,050	28,299,459			22,741,461

Gilmer County School System

July 1, 2021 - June 30, 2022 58.33% of Fiscal Year Complete January 2022

SPECIAL REVENUE FUNDS					
Expenditures:	SPECIAL REVENUE FUNDS	FY 22 Budget	FY 22 Actual	<u>Percent</u>	Encumbrances
Instruction 3,117,467 1,426,481 45,76% 36,566 Pupil Services 1,082,202 543,875 50,26% 1461,687% 1,682,296 602,028 36,66% 46,096 26ducational Media 6,000 87,699 1461,687% 7,667% 7,667% 7,67	Total Revenues	11,686,196	5,970,002	51.09%	
Pupil Services	Expenditures:				
Improvement of Instruction	Instruction	3,117,467	1,426,481	45.76%	36,566
Educational Media	Pupil Services	1,082,202	543,875	50.26%	
Federal Grant Administration 136,119 0.00% General Administration 178,711 111,268 62.26% School Administration 10,000 0.00% Business Services	Improvement of Instruction	1,642,296	602,028	36.66%	46,096
Capital Administration		•	87,699		
School Administration		· · · · · · · · · · · · · · · · · · ·			
Business Services 1		·	111,268		
Maintenance & Operation 1,578,383 446,688 28,30% Student Transportation 427,074 230,397 53,95% 163,431 Central Support Services 110,944 24,530 22,11% 0 Other Support Services 2,646,000 1,495,669 56,53% 13,163 Facility Acq/Improvements - - - - Debt Service - - - - Enterprise Operations 751,000 57,454 7.65% 259,256 Excess of Revenues Over (Under) Expenditures 11,686,196 5,026,089 43.01% 259,256 Excess of Revenues Over (Under) Expenditures FY 22 Budget FY 22 Actual Percent Encumbrances Revenues: Esplost Revenue 6,000,000 3,836,099 63.93% 11,133,344 9.44% 346,663 Expenditures: 12,000,000 1,133,341 9.44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances DEBT SERVICE FUND		10,000		0.00%	
Student Transportation		-			
Central Support Services Other Support Services Other Support Services 110,944 24,530 22.11% Accepted Service School Food Service 2,646,000 1,495,669 56.53% 13,163 Facility Acq/Improvements Debt Service Enterprise Operations Other Uses 751,000 57,454 7.65% 7.65% Total Expenditures 11,686,196 5,026,089 43.01% 259,256 Excess of Revenues Over (Under) Expenditures FY 22 Budget FY 22 Actual Percent Encumbrances Revenues: Esplost Revenue 6,000,000 3,836,099 63.93% 11,100	•		,		
Cher Support Services 2,646,000 1,495,669 56.53% 13,163 School Food Service 2,646,000 1,495,669 56.53% 13,163 Facility Acq/Improvements - - - Debt Service - - - Enterprise Operations Other Uses 751,000 57,454 7.65% Total Expenditures 11,686,196 5,026,089 43.01% 259,256 Excess of Revenues Over (Under) Expenditures FY 22 Budget FY 22 Actual Percent Encumbrances Revenues: Esplost Revenue 6,000,000 3,836,099 63,93% 11,133,344 99,34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9,44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances DEBT SERVICE FUND FY 22 Budget FY 22 Actual Percent Encumbrances		·	,		163,431
School Food Service 2,646,000 1,495,669 56.53% 13,163 Facility Acq/Improvements - - - - Debt Service - - - - Enterprise Operations 751,000 57,454 7.65% 259,256 Total Expenditures 11,686,196 5,026,089 43.01% 259,256 Excess of Revenues Over (Under) Expenditures FY 22 Budget FY 22 Actual Percent Encumbrances Revenues: Esplost Revenue Interest 6,000,000 3,836,099 63.93% 99,34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9.44% 346,663 DEBT SERVICE FUND FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36% Encumbrances		110,944	24,530	22.11%	
Facility Acq/Improvements					
Debt Service		2,646,000	1,495,669	56.53%	13,163
Enterprise Operations Other Uses 751,000 57,454 7.65% Total Expenditures 11,686,196 5,026,089 43.01% 259,256 Excess of Revenues Over (Under) Expenditures FY 22 Budget FY 22 Actual Percent Encumbrances Revenues: Esplost Revenue 6,000,000 3,836,099 63,93% 10,000 4,967 99,34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9,44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances DEBT SERVICE FUND FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36% Encumbrances		-			
Commentaries Total Expenditures 11,686,196 5,026,089 43.01% 259,256 Excess of Revenues Over (Under) Expenditures FY 22 Budget FY 22 Actual Percent Encumbrances Revenues: Esplost Revenue 6,000,000 3,836,099 63,93% Interest 5,000 4,967 99,34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9,44% 346,663 DEBT SERVICE FUND FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%					
Total Expenditures 11,686,196 5,026,089 43.01% 259,256 Excess of Revenues Over (Under) Expenditures	·	751,000	57,454	7.65%	
Excess of Revenues Over (Under) Expenditures FY 22 Budget FY 22 Actual Percent Encumbrances	Other Uses				
CAPITAL PROJECT FUNDS FY 22 Budget FY 22 Actual Percent Encumbrances	Total Expenditures	11,686,196	5,026,089	43.01%	259,256
CAPITAL PROJECT FUNDS FY 22 Budget FY 22 Actual Percent Encumbrances Revenues: Esplost Revenue 6,000,000 3,836,099 63.93% Interest 5,000 4,967 99.34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9.44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%	Excess of Revenues Over				
Revenues: Esplost Revenue 6,000,000 3,836,099 63.93% Interest 5,000 4,967 99.34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9.44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%	(Under) Expenditures				
Revenues: Esplost Revenue 6,000,000 3,836,099 63.93% Interest 5,000 4,967 99.34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9.44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%					
Esplost Revenue	CAPITAL PROJECT FUNDS	FY 22 Budget	FY 22 Actual	Percent	Encumbrances
Interest 5,000 4,967 99.34% Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9.44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%	Revenues:				
Expenditures: Facility Acq/Improvements 12,000,000 1,133,341 9.44% 346,663 Transfers not included in budget or actual \$12,000,000 FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%	Esplost Revenue	6,000,000	3,836,099	63.93%	
DEBT SERVICE FUND FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%	Interest	5,000	4,967	99.34%	
DEBT SERVICE FUND FY 22 Budget FY 22 Actual Percent Encumbrances Total Revenue 3,470,850 12,554 0.36%	Expenditures:				
DEBT SERVICE FUNDFY 22 BudgetFY 22 ActualPercentEncumbrancesTotal Revenue3,470,85012,5540.36%	•	12,000,000	1,133,341	9.44%	346,663
Total Revenue 3,470,850 12,554 0.36%	Transfers not included in budget or actual \$12,000,000				
Total Revenue 3,470,850 12,554 0.36%					
	DEBT SERVICE FUND	FY 22 Budget	FY 22 Actual	Percent	<u>Encumbrances</u>
Total Debt Service Expenditures 3,470,850 3,181,275 91.66% 289,575	Total Revenue	3,470,850	12,554	0.36%	
	Total Debt Service Expenditures	3,470,850	3,181,275	91.66%	289,575