

Gilmer County School System

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

GENERAL FUND

| | <u>FY 22 Budget</u> | <u>FY 22 Actual</u> | <u>Percent</u> | <u>Encumbrances</u> | <u>FY 21 Actual</u> |
|---|---------------------|---------------------|----------------|---------------------|---------------------|
| 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 |

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| <u>SPECIAL REVENUE FUNDS</u> | <u>FY 22 Budget</u> | <u>FY 22 Actual</u> | <u>Percent</u> | <u>Encumbrances</u> |
|---|--------------------------------|--------------------------------|---------------------------|--------------------------------|
| Total Revenues | 11,686,196 | 5,970,002 | 51.09% | |
| Expenditures: | | | | |
| Instruction | 3,117,467 | 1,426,481 | 45.76% | 36,566 |
| Pupil Services | 1,082,202 | 543,875 | 50.26% | |
| Improvement of Instruction | 1,642,296 | 602,028 | 36.66% | 46,096 |
| Educational Media | 6,000 | 87,699 | 1461.65% | |
| Federal Grant Administration | 136,119 | | 0.00% | |
| General Administration | 178,711 | 111,268 | 62.26% | |
| School Administration | 10,000 | | 0.00% | |
| Business Services | - | | | |
| 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% | |
| Other Support Services | | | | |
| 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% | |
| Other Uses | | | | |
| Total Expenditures | 11,686,196 | 5,026,089 | 43.01% | 259,256 |
| Excess of Revenues Over (Under) Expenditures | | | | |
| <u>CAPITAL PROJECT FUNDS</u> | <u>FY 22 Budget</u> | <u>FY 22 Actual</u> | <u>Percent</u> | <u>Encumbrances</u> |
| Revenues: | | | | |
| Esplot 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 | | | | |
| <u>DEBT SERVICE FUND</u> | <u>FY 22 Budget</u> | <u>FY 22 Actual</u> | <u>Percent</u> | <u>Encumbrances</u> |
| Total Revenue | 3,470,850 | 12,554 | 0.36% | |
| Total Debt Service Expenditures | 3,470,850 | 3,181,275 | 91.66% | 289,575 |