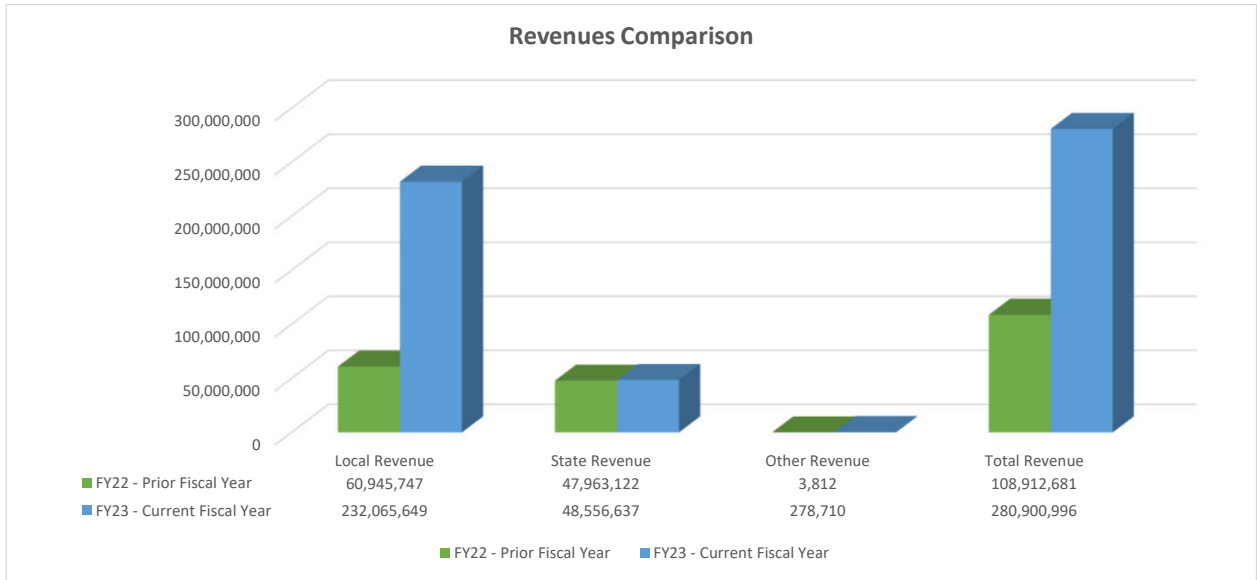
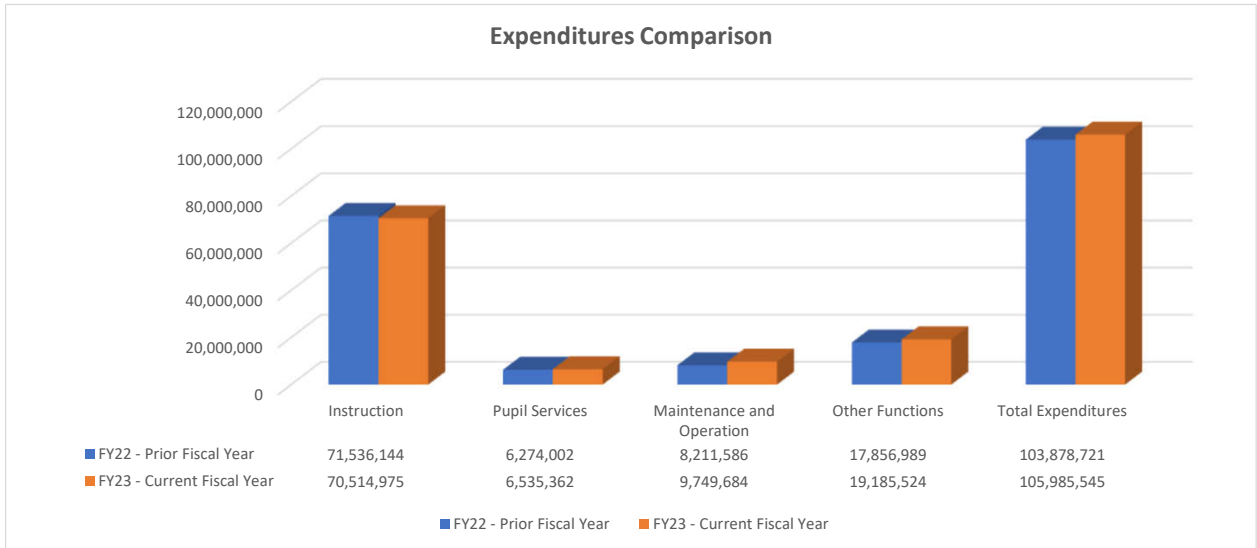


**DEKALB COUNTY BOARD OF EDUCATION  
GENERAL FUND - PRIOR YEAR COMPARISON CHARTS  
September - 09/30/2022**



Local revenue recognition attributable to September increased due to earlier receipt of property tax collections than in previous years. The property tax revenue collection cycle for the District has compressed around ten days. Therefore, whereas the District's largest single distribution in FY22 was received in October, the largest single distribution for FY23 was received toward the end of September. While this changes the month the revenue is attributable to, it does not substantially change the total annual collection expected. Property tax receipts received during first quarter operations will be used to cover expenditures for the remainder of the fiscal year.



Amounts attributable to the General Fund were largely comparable to the previous reporting period, with a modest and expected overall increase of two percent. Expenditures attributable to instructional services were down as compared to the previous year, driven by net decreases in the total cost of teachers and substitutes. While the average cost of single educator has increased, declines in staffing due to the nation-wide educator shortage offsets individual cost increases.

**DEKALB COUNTY BOARD OF EDUCATION  
GENERAL FUND - PRIOR YEAR COMPARISON  
September - 09/30/2022**

Revenues:			
Description	FY22 - Prior Fiscal Year	FY23 - Current Fiscal Year	Difference
Local Revenue	60,945,747	232,065,649	171,119,902
State Revenue	47,963,122	48,556,637	593,515
Other Revenue	3,812	278,710	274,898
<b>Total Revenue</b>	<u>108,912,681</u>	<u>280,900,996</u>	<u>171,988,315</u>

Expenditures:			
Description	FY22 - Prior Fiscal Year	FY23 - Current Fiscal Year	Difference
Instruction	71,536,144	70,514,975	(1,021,169)
Pupil Services	6,274,002	6,535,362	261,360
Maintenance and Operation	8,211,586	9,749,684	1,538,098
Other Functions	17,856,989	19,185,524	1,328,535
<b>Total Expenditures</b>	<u>103,878,721</u>	<u>105,985,545</u>	<u>2,106,824</u>