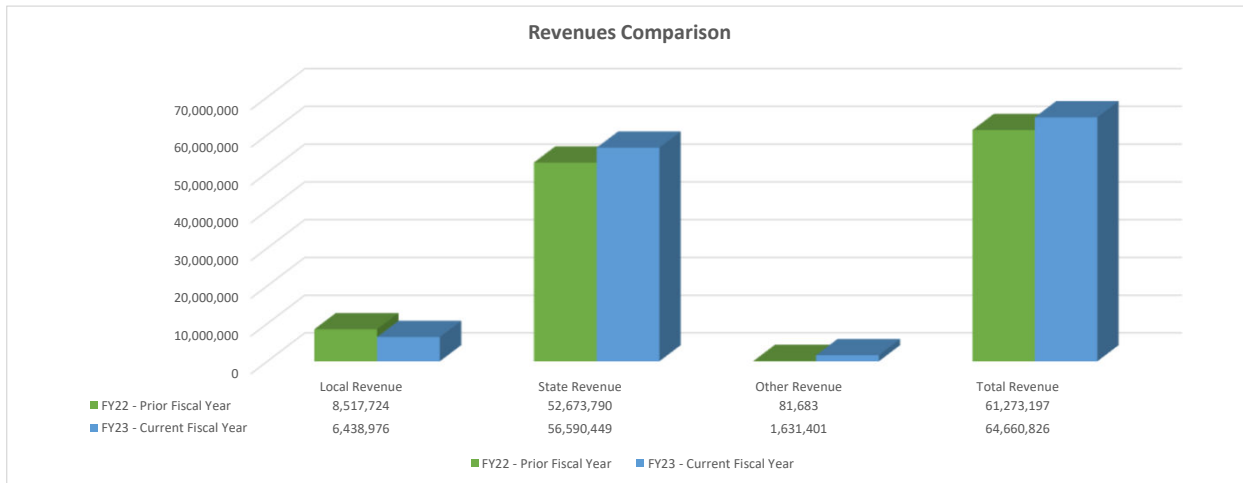
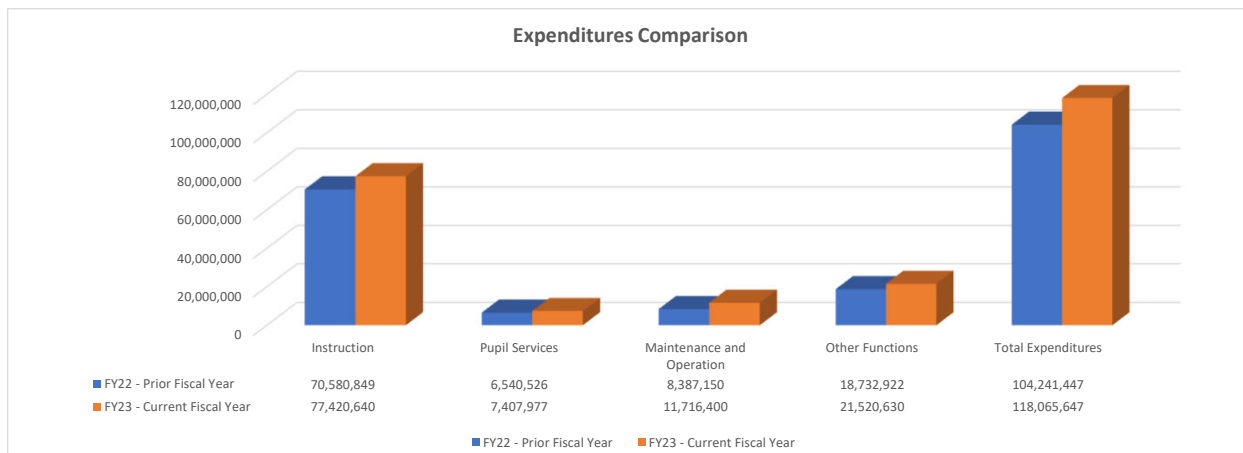


**DEKALB COUNTY BOARD OF EDUCATION
GENERAL FUND - PRIOR YEAR COMPARISON CHARTS
May - 05/31/2023**



Monthly revenue was in-line with expectations and comparable to the previous reporting period. Modest growth was experienced in State Revenue attributable to additional QBE, Quality Basic Education, revenue received to fund the employer portion of administratively mandated health insurance rate increases for certified employees.

Other Revenue, which consists mainly of interest earnings, continues to outpace prior year levels due to increased yields on the District's reserves held in the Local Government Investment Pool and other cash accounts.



Overall expenditures increased 13.3% as compared to the previous fiscal year. This increase is primarily driven by the May 2023 issuance of the Meritorious Attendance supplement in the amount of \$500.00 for all qualifying full-time employees. Furthermore, the current month includes approximately \$4.1 million in additional costs due to the mandated increase in the employer portion of health insurance rates for all certified staff.

Additionally, expenditures for Maintenance and Operation were notably higher than the previous reporting period. Expenditures for the reporting category increased across a broad range, including rising utility costs, repair costs, and the purchase of supplies and equipment.

**DEKALB COUNTY BOARD OF EDUCATION
GENERAL FUND - PRIOR YEAR COMPARISON
May - 05/31/2023**

Revenues:			
Description	FY22 - Prior Fiscal Year	FY23 - Current Fiscal Year	Difference
Local Revenue	8,517,724	6,438,976	(2,078,748)
State Revenue	52,673,790	56,590,449	3,916,659
Other Revenue	81,683	1,631,401	1,549,718
Total Revenue	<u>61,273,197</u>	<u>64,660,826</u>	<u>3,387,629</u>

Expenditures:			
Description	FY22 - Prior Fiscal Year	FY23 - Current Fiscal Year	Difference
Instruction	70,580,849	77,420,640	6,839,791
Pupil Services	6,540,526	7,407,977	867,451
Maintenance and Operation	8,387,150	11,716,400	3,329,250
Other Functions	18,732,922	21,520,630	2,787,708
Total Expenditures	<u>104,241,447</u>	<u>118,065,647</u>	<u>13,824,200</u>