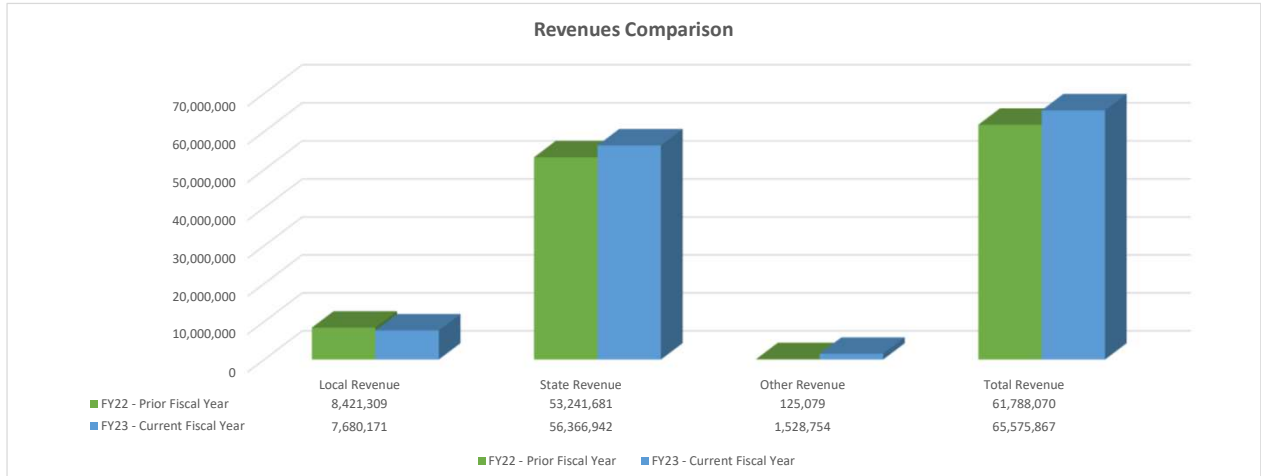
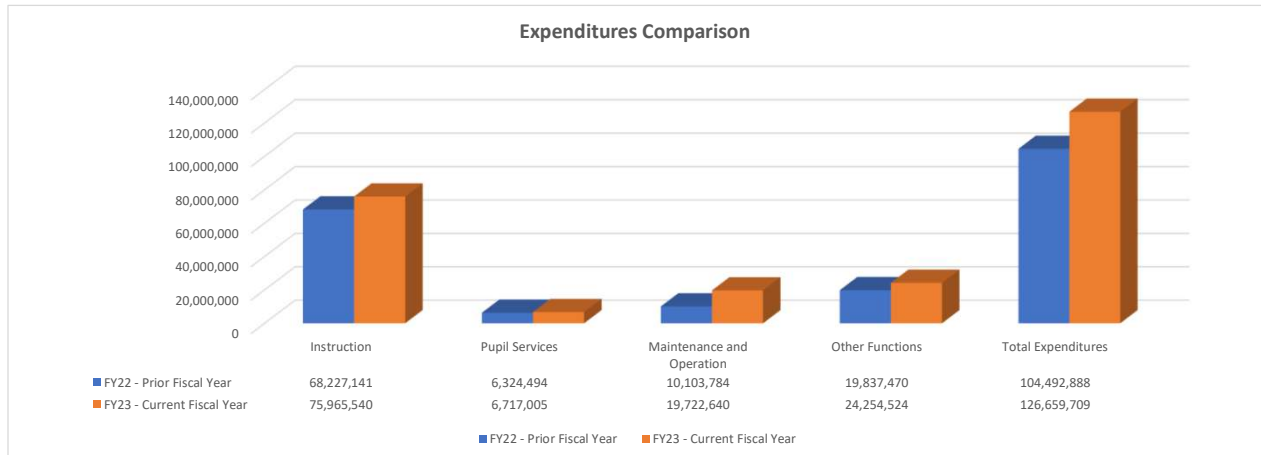


**DEKALB COUNTY BOARD OF EDUCATION  
GENERAL FUND - PRIOR YEAR COMPARISON CHARTS  
June - 06/30/2023**



June revenue was largely comparable to the previous reporting period. Modest and expected increases continue to be 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. 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.



June expenditures were higher than average, and represented a 21.2 percent increase as compared to the previous fiscal year. This increase is identifiable to notable district safety enhancements in Maintenance and Operations, as well as increases in Instruction, Student Transportation, and General Administration functions.

Within Maintenance and Operations, safety enhancements led the increase with purchases for EVOLV Security Solutions and Centegix's Safety Alert System, as well as increased costs experienced for maintenance and supplies. Within the Instruction function, increases were attributable from one-time purchases of student chromebooks, rising employee benefit costs, and increased expenditures for substitutes. Additionally, various smaller but broad increases were noted across Other Functions, including increased expenses for student transportation, maintenance personnel, energy costs, and one-time legal fees.

**DEKALB COUNTY BOARD OF EDUCATION  
GENERAL FUND - PRIOR YEAR COMPARISON  
June - 06/30/2023**

Revenues:			
Description	FY22 - Prior Fiscal Year	FY23 - Current Fiscal Year	Difference
Local Revenue	8,421,309	7,680,171	(741,139)
State Revenue	53,241,681	56,366,942	3,125,261
Other Revenue	125,079	1,528,754	1,403,675
<b>Total Revenue</b>	<u>61,788,070</u>	<u>65,575,867</u>	<u>3,787,798</u>

Expenditures:			
Description	FY22 - Prior Fiscal Year	FY23 - Current Fiscal Year	Difference
Instruction	68,227,141	75,965,540	7,738,399
Pupil Services	6,324,494	6,717,005	392,511
Maintenance and Operation	10,103,784	19,722,640	9,618,856
Other Functions	19,837,470	24,254,524	4,417,055
<b>Total Expenditures</b>	<u>104,492,888</u>	<u>126,659,709</u>	<u>22,166,821</u>