

DECATUR CITY BOARD OF EDUCATION  
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 FISCAL YEAR ENDED JANUARY 31, 2022

FUND TYPES DESCRIPTION -----	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL -----	SPECIAL REVENUE -----	DEBT SERVICE -----	CAPITAL PROJECTS -----	EXPENDABLE TRUST -----	TOTAL (Memo Only) -----
REVENUES						
STATE REVENUES	54,455,099.41	0.00	1,226,786.00	10,160,706.00	0.00	65,842,591.41
FEDERAL REVENUES	108,000.00	13,427,989.97	0.00	0.00	0.00	13,535,989.97
LOCAL REVENUES	39,137,190.00	2,571,096.00	6,908,618.00	20,000.00	703,079.00	49,339,983.00
OTHER REVENUES	85,750.00	92,000.00	0.00	0.00	0.00	177,750.00
TOTAL REVENUES	93,786,039.41	16,091,085.97	8,135,404.00	10,180,706.00	703,079.00	128,896,314.38
EXPENDITURES:						
INSTRUCTIONAL SERVICES	59,625,982.50	6,736,874.03	0.00	0.00	20,500.00	66,383,356.53
INSTRUCTIONAL SUPPORT SERVICES	15,647,992.55	2,099,805.88	0.00	0.00	196,067.00	17,943,865.43
OPERATIONS & MAINTENANCE	12,140,386.89	90,175.00	0.00	0.00	2,650.00	12,233,211.89
AUXILIARY SERVICES	4,040,013.00	5,292,269.78	0.00	200,000.00	2,565.00	9,534,847.78
GENERAL ADMINISTRATIVE SERVICES	2,942,678.46	256,508.36	0.00	0.00	0.00	3,199,186.82
CAPITAL OUTLAY	0.00	0.00	0.00	10,950,000.00	0.00	10,950,000.00
DEBT SERVICES	0.00	0.00	7,498,611.00	359,795.00	0.00	7,858,406.00
OTHER EXPENDITURES	1,899,136.00	1,570,893.92	0.00	0.00	376,621.00	3,846,650.92
TOTAL EXPENDITURES	96,296,189.40	16,046,526.97	7,498,611.00	11,509,795.00	598,403.00	131,949,525.37
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	223,480.00	395,025.00	0.00	0.00	0.00	618,505.00
OTHER FUND USES	532,500.00	83,345.00	0.00	0.00	25,160.00	641,005.00
TOTAL OTHER FUND SOURCES (USES)	(309,020.00)	311,680.00	0.00	0.00	(25,160.00)	(22,500.00)
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(2,819,169.99)	356,239.00	636,793.00	(1,329,089.00)	79,516.00	(3,075,710.99)
BEGINNING FUND BALANCE - OCT 1	23,167,476.00	6,901,477.00	94,413,891.00	4,068,939.00	736,005.00	129,287,788.00
ENDING FUND BALANCE - JAN 31	20,348,306.01	7,257,716.00	95,050,684.00	2,739,850.00	815,521.00	126,212,077.01