

DECATUR CITY BOARD OF EDUCATION  
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 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	55,862,884.45	215,694.91	1,226,786.00	10,160,706.00	0.00	67,466,071.36
FEDERAL REVENUES	108,000.00	36,847,121.12	0.00	0.00	0.00	36,955,121.12
LOCAL REVENUES	39,014,190.00	2,600,775.75	6,908,618.00	20,000.00	703,079.00	49,246,662.75
OTHER REVENUES	85,750.00	103,550.00	0.00	0.00	0.00	189,300.00
TOTAL REVENUES	95,070,824.45	39,767,141.78	8,135,404.00	10,180,706.00	703,079.00	153,857,155.23
EXPENDITURES:						
INSTRUCTIONAL SERVICES	61,321,302.79	20,946,770.24	0.00	0.00	20,500.00	82,288,573.03
INSTRUCTIONAL SUPPORT SERVICES	15,706,992.55	4,914,210.01	0.00	0.00	196,067.00	20,817,269.56
OPERATIONS & MAINTENANCE	11,738,886.89	2,789,099.00	0.00	25,266.00	2,650.00	14,555,901.89
AUXILIARY SERVICES	4,084,524.55	6,441,148.28	0.00	200,000.00	2,565.00	10,728,237.83
GENERAL ADMINISTRATIVE SERVICES	2,942,678.46	435,146.84	0.00	0.00	0.00	3,377,825.30
CAPITAL OUTLAY	0.00	2,309,315.00	0.00	10,950,000.00	0.00	13,259,315.00
DEBT SERVICES	0.00	0.00	7,498,611.00	359,795.00	0.00	7,858,406.00
OTHER EXPENDITURES	1,901,146.55	1,560,664.73	0.00	0.00	376,621.00	3,838,432.28
TOTAL EXPENDITURES	97,695,531.79	39,396,354.10	7,498,611.00	11,535,061.00	598,403.00	156,723,960.89
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	223,588.21	395,025.00	0.00	0.00	0.00	618,613.21
OTHER FUND USES	532,500.00	83,345.00	0.00	0.00	25,160.00	641,005.00
TOTAL OTHER FUND SOURCES (USES)	(308,911.79)	311,680.00	0.00	0.00	(25,160.00)	(22,391.79)
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(2,933,619.13)	682,467.68	636,793.00	(1,354,355.00)	79,516.00	(2,889,197.45)
BEGINNING FUND BALANCE - OCT 1	25,184,798.87	6,833,045.80	92,589,950.53	4,068,937.99	736,005.34	129,412,738.53
ENDING FUND BALANCE - SEP 30	22,251,179.74	7,515,513.48	93,226,743.53	2,714,582.99	815,521.34	126,523,541.08