

**DECATUR INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
YEAR TO DATE REVENUES AND EXPENSES COMPARISON  
JUNE, 2023 and JUNE, 2024**

10 months have passed =83.33%		2022-2023		%	2023-2024			
		BUDGET	ACTUAL		CURRENT BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE %	CURRENT MONTH
<b>Revenues</b>								
5700	Local Revenues	\$ 29,140,851	\$ 29,190,607	100.2%	\$ 27,375,889	\$ 26,444,138	96.6%	\$ 337,745
5800	State Revenues	7,478,727	8,097,303	108.3%	11,762,196	8,419,858	71.6%	348,796
5900	Federal Revenues	525,000	683,147	130.1%	525,000	69,050	13.2%	546
	<b>Total Revenues</b>	<b>\$ 37,144,578</b>	<b>\$ 37,971,057</b>	<b>102.2%</b>	<b>\$ 39,663,085</b>	<b>\$ 34,933,046</b>	<b>88.1%</b>	<b>\$ 687,087</b>
<b>Expenses by Function</b>								
11	Instruction	\$ 21,088,720	\$ 17,236,693	81.7%	\$ 23,195,701	\$ 18,560,522	80.0%	\$ 1,817,889
12	Instr. Resources/Media	696,107	569,455	81.8%	719,026	516,139	71.8%	53,645
13	Curriculum Dev. & Staff Dev	344,947	227,068	65.8%	440,127	237,664	54.0%	14,856
21	Instructional Leadership	395,279	298,260	75.5%	369,502	293,547	79.4%	26,472
23	School Leadership	2,178,913	1,803,407	82.8%	2,315,695	1,894,770	81.8%	184,606
31	Guidance, Counseling & Evaluation Svcs	930,210	786,673	84.6%	1,103,888	892,245	80.8%	82,209
33	Health Services	338,225	276,386	81.7%	357,727	283,164	79.2%	23,401
34	Student Transportation	1,231,068	1,029,072	83.6%	1,328,351	1,216,077	91.5%	133,946
35	Food Service	9,777	-	0.0%	3,000	-	0.0%	-
36	Co-Curricular/Extracurricular	1,670,420	1,300,448	77.9%	1,585,126	1,434,940	90.5%	98,933
41	General Administration	1,645,080	1,380,083	83.9%	1,778,425	1,446,677	81.3%	121,798
51	Plant Maint. & Operations	5,977,307	4,892,492	81.9%	6,358,106	5,139,255	80.8%	392,832
52	Security & Monitoring	442,079	305,109	69.0%	554,427	423,482	76.4%	11,346
53	Data Processing Services	395,343	329,527	83.4%	570,329	490,495	86.0%	53,902
61	Community Services	2,000	807	40.4%	2,000	135	6.8%	-
71	Debt Service	521,178	339,756	0.0%	394,392	346,422	87.8%	-
81	Facilities Acquisition & Construction	-	-	0.0%	41,850	20,350	0.0%	-
99	Appraisal Costs	565,743	563,608	99.6%	622,709	563,767	90.5%	-
	<b>Total Expenditures</b>	<b>\$ 38,432,396</b>	<b>\$ 31,338,844</b>	<b>81.5%</b>	<b>\$ 41,740,381</b>	<b>\$ 33,759,651</b>	<b>80.9%</b>	<b>\$ 3,015,835</b>
<b>Other Sources and (Uses)</b>								
7900	Non-Operating Resources	-	-	0.0%	-	-	0.0%	-
8911	Other Uses-Non-operating	391,178	-	0.0%	40,863	40,863	0.0%	-
	<b>Total Other Sources and Uses</b>	<b>\$ 391,178</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 40,863</b>	<b>\$ 40,863</b>	<b>100.0%</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (896,640)</b>	<b>\$ 6,632,213</b>		<b>\$ (2,036,433)</b>	<b>\$ 1,214,258</b>		<b>\$ (2,328,748)</b>

**DECATUR INDEPENDENT SCHOOL DISTRICT**  
**YEAR TO DATE GENERAL FUND REVENUES COMPARISON**  
**JUNE, 2023 and JUNE, 2024**

		<b>2022-2023</b>			<b>2023-2024</b>			<b>Current</b>
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>%</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>%</b>	<b>Month</b>
<b>Local Revenues</b>								
5711	Current year tax levy	\$ 27,989,534	\$ 27,775,825	99.2	\$ 25,887,810	\$ 24,660,157	95.3	\$ 139,672
5712	Taxes-delinquent	250,000	184,797	73.9	250,000	292,807	117.1	60,278
5719	Tax penalties & interest	200,000	250,611	125.3	200,000	321,821	160.9	48,888
5739	Tuition & Fees	25,000	18,073	72.3	25,000	19,750	79.0	3,750
5742	Interest income	361,317	684,026	189.3	600,000	860,867	143.5	79,295
5743	Facilities rental	15,000	15,778	105.2	15,000	13,098	87.3	-
5745	Insurance Proceeds	-	-	-	114,179	117,262	-	-
5744	Gifts & Bequests	-	50	-	-	-	-	-
5749	Miscellaneous revenues	200,000	79,785	39.9	150,000	50,760	33.84	5,862
5769	Misc Income from Other Governmental	-	-		33,900	33,900		
5752	Athletics Fund ticket sales	100,000	181,662	181.7	100,000	73,716	0.3	-
	<b>Total local revenues to date</b>	<b>29,140,851</b>	<b>29,190,607</b>	<b>100.2</b>	<b>27,375,889</b>	<b>26,444,138</b>	<b>96.6</b>	<b>337,745</b>
<b>State Revenues</b>								
5811	Available School Fund	1,530,619	1,555,242	101.6	1,467,973	997,083	67.9	187,712
5812	Foundation entitlements	4,268,537	5,074,653	118.9	8,542,744	5,798,000	67.9	-
5829	Misc. state programs	4,000	-	-	-	-		-
5831	TRS On-behalf	1,675,571	1,467,408	87.6	1,751,479	1,624,775	92.8	161,084
	<b>Total state revenues to date</b>	<b>7,478,727</b>	<b>8,097,303</b>	<b>108.3</b>	<b>11,762,196</b>	<b>8,419,858</b>	<b>71.6</b>	<b>348,796</b>
<b>Federal Revenues</b>								
5931	SHARS Revenue	500,000	683,147	136.6	500,000	69,050	13.8	546
5941	Impact Aid	25,000	-	-	25,000	-	-	-
	<b>Total federal revenues to date</b>	<b>525,000</b>	<b>683,147</b>	<b>130.1</b>	<b>525,000</b>	<b>69,050</b>	<b>13.2</b>	<b>546</b>
<b>GRAND TOTAL - GENERAL FUND</b>		<b>\$ 37,144,578</b>	<b>\$ 37,971,057</b>	<b>102.2</b>	<b>\$ 39,663,085</b>	<b>\$ 34,933,046</b>	<b>88.1</b>	<b>\$ 687,087</b>

**DECATUR INDEPENDENT SCHOOL DISTRICT**  
**FOOD SERVICE AND DEBT SERVICE FUND**  
**YEAR TO DATE REVENUES AND EXPENSES COMPARISON**  
**JUNE, 2023 and JUNE, 2024**

<b>FOOD SERVICE FUND</b>		<b>2022-2023</b>			<b>2023-2024</b>		
<b>10 months have passed =83.33%</b>		<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>	<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>
<b>Revenues</b>							
5700	Local Revenues	736,297	\$ 742,281	100.8%	863,015	\$ 708,306	82.1%
5800	State Revenues	59,335	9,681	16.3%	63,240	9,086	14.4%
5900	Federal Revenues	1,340,416	1,333,787	99.5%	1,423,922	1,112,678	78.1%
	<b>Total Revenues</b>	<b>\$ 2,136,048</b>	<b>\$ 2,085,749</b>	<b>97.6%</b>	<b>\$ 2,350,177</b>	<b>\$ 1,830,070</b>	<b>77.9%</b>
<b>Expenses by Function</b>							
35	Food Service	2,184,996	1,664,826	76.2%	2,350,177	1,720,459	73.2%
	<b>Total Expenditures</b>	<b>\$ 2,184,996</b>	<b>\$ 1,664,826</b>	<b>76.2%</b>	<b>\$ 2,350,177</b>	<b>\$ 1,720,459</b>	<b>73.2%</b>
<b>Other Sources and (Uses)</b>							
7900	Non-Operating Resources	-	-	0.0%	40,863	40,863	0.0%
	<b>Total Other Sources and Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 40,863</b>	<b>\$ 40,863</b>	<b>0.0%</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (48,948)</b>	<b>\$ 420,923</b>		<b>\$ 40,863</b>	<b>\$ 150,474</b>	
<b>DEBT SERVICE FUND</b>		<b>2022-2023</b>			<b>2023-2024</b>		
<b>10 months have passed =83.33%</b>		<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>	<b>CURRENT BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE %</b>
<b>Revenues</b>							
5700	Local Revenues	7,743,566	\$ 7,912,895	102.2%	9,046,586	\$ 9,056,675	100.1%
5800	State Revenues	-	207,182	0.0%	188,513	348,272	0.0%
5900	Federal Revenues	-	-	0.0%	-	-	0.0%
	<b>Total Revenues</b>	<b>\$ 7,743,566</b>	<b>\$ 8,120,077</b>	<b>104.9</b>	<b>\$ 9,235,099</b>	<b>\$ 9,404,947</b>	<b>101.8</b>
<b>Expenses by Function</b>							
71	Debt Service	\$ 7,815,900	\$ 1,927,700	24.7%	\$ 9,400,325	\$ 1,584,617	16.86%
	<b>Total Expenditures</b>	<b>\$ 7,815,900</b>	<b>\$ 1,927,700</b>	<b>24.7%</b>	<b>\$ 9,400,325</b>	<b>\$ 1,584,617</b>	<b>16.9%</b>
<b>Other Sources and (Uses)</b>							
7900	Non-Operating Resources	-	-	-	-	-	-
8900	Non-Operating Uses	-	-	-	-	-	-
	<b>Total Other Sources and (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (72,334)</b>	<b>\$ 6,192,377</b>	<b>-8560.8%</b>	<b>\$ (165,226)</b>	<b>\$ 7,820,330</b>	<b>-4733.1%</b>

Decatur ISD  
Schedule of Fund 682 Construction Funds Revenues and Expenditures  
6/30/2024

	Budget	Encumbrances	Actual Receipts and Expenditures	Balance
Beginning Fund Balance 9/1/2023	95,087	-	95,087	
<b>REVENUE</b>				
Interest Earned	-	-	-	-
Other Revenue- Computers	-	-	-	-
<b>Total Revenue</b>	-	-	-	-
<b>EXPENDITURES</b>				
STEM Academy-5th Grade	4,954	-	4,954	-
Student Devices	9,343	-	-	9,343
Long Range Plan	50,000	-		50,000
Technology Purchases from Bond	4,165	-	4,165	-
Total Current-Year Projects	\$ 68,462	\$ -	\$ 9,119	\$ 59,343
<b>Total Expenditures</b>	68,462	-	9,119	59,343
REVENUE - EXPENDITURES	\$ (68,462)	\$ -	\$ (9,119)	\$ (59,343)
Estimated Fund Balance 8/31/2024	\$ 26,625		\$ 85,968	