

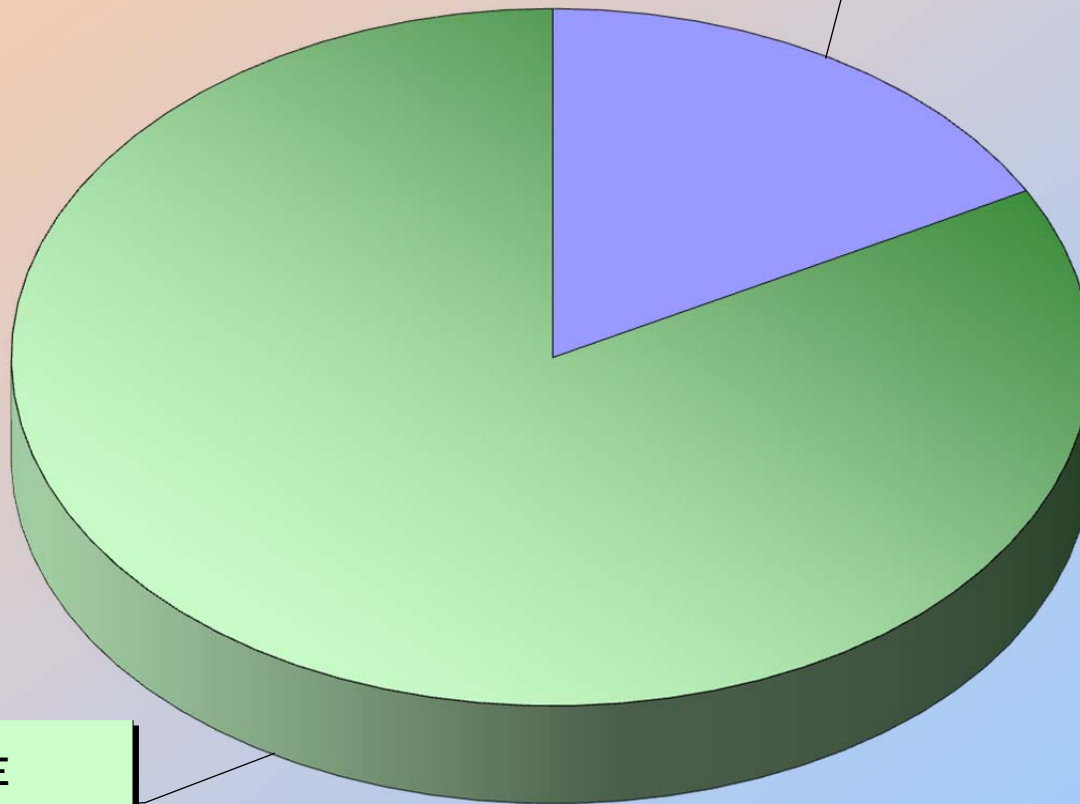
DEKALB COUNTY BOARD OF EDUCATION
FY2023 GENERAL FUND (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
5/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	800,385,570	800,559,106	6,438,976	786,704,692	0	786,704,692	13,854,414	1.73%
INTEREST	90,000	90,000	1,631,401	12,755,849	0	12,755,849	(12,665,849)	-14073.17%
STATE SOURCES	502,758,837	503,441,426	56,590,449	465,535,812	0	465,535,812	37,905,614	7.53%
TRANSFERS AND OTHER LOCAL	1,448,256	1,448,256	0	9,749	0	9,749	1,438,507	99.33%
Total Revenue	1,304,682,663	1,305,538,788	64,660,826	1,265,006,102	0	1,265,006,102	40,532,686	3.10%
INSTRUCTION	706,077,411	704,555,649	77,420,640	691,493,951	4,283,863	695,777,814	8,777,835	1.25%
PUPIL SERVICES	138,561,844	136,277,386	7,407,977	64,176,144	1,566,888	65,743,032	70,534,354	51.76%
IMPROVEMENT OF INSTRUCTIONAL SERVICES	24,523,631	25,636,179	1,419,616	13,593,106	225,979	13,819,085	11,817,094	46.10%
INSTRUCTIONAL STAFF TRAINING	1,135,154	323,860	49,392	270,565	2,615	273,180	50,680	15.65%
EDUCATIONAL MEDIA SERVICES	16,664,318	16,832,699	1,326,744	12,040,009	124,441	12,164,449	4,668,250	27.73%
GENERAL ADMINISTRATION	44,175,446	43,662,553	1,558,542	36,401,611	739,059	37,140,671	6,521,883	14.94%
SCHOOL ADMINISTRATION	74,209,904	73,367,222	7,121,227	70,649,818	7,147	70,656,965	2,710,257	3.69%
SUPPORT SERVICES - BUSINESS	18,798,663	18,733,719	1,039,612	13,183,802	756,453	13,940,256	4,793,463	25.59%
MAINTENANCE AND OPERATION OF PLANT SERVICES	180,228,363	180,548,855	11,716,400	112,836,346	26,629,975	139,466,321	41,082,534	22.75%
STUDENT TRANSPORTATION SERVICE	81,128,868	83,370,512	5,934,734	57,304,588	6,260,201	63,564,790	19,805,723	23.76%
SUPPORT SERVICES - CENTRAL	28,852,494	31,147,867	2,320,560	24,958,416	737,801	25,696,216	5,451,651	17.50%
OTHER SUPPORT SERVICES	1,932,772	1,349,694	131,728	1,042,365	0	1,042,365	307,329	22.77%
SCHOOL NUTRITION PROGRAM	1,005,000	1,005,000	198,475	879,557	0	879,557	125,443	12.48%
ENTERPRISE OPERATIONS	1,346,246	967,246	0	4,589	0	4,589	962,658	99.53%
TRANSFERS & OTHER OUTLAYS	7,837,334	7,587,334	420,000	420,000	0	420,000	7,167,334	94.46%
DEBT SERVICE	0	0	0	0	0	0	0	NA
Total Expenditures	1,326,477,447	1,325,365,775	118,065,647	1,099,254,867	41,334,423	1,140,589,290	184,776,486	13.94%
Revenues OVER/UNDER Expenditures	(21,794,784)	(19,826,987)	(53,404,821)	165,751,235		124,416,813		
<i>BEGINNING BALANCE (Estimated)</i>				265,464,594		265,464,594		
<i>ASSIGNED BALANCE (Gold Case)</i>				45,000,000		45,000,000		
UNASSIGNED STARTING BALANCE (Estimated)				220,464,594		220,464,594		
ENDING BALANCE				386,215,830		344,881,407		

**FY2023
DeKalb County School District
YTD Expense Budget vs Actual**

**TOTAL GENERAL OPERATIONS BUDGET
\$1,325,365,775**

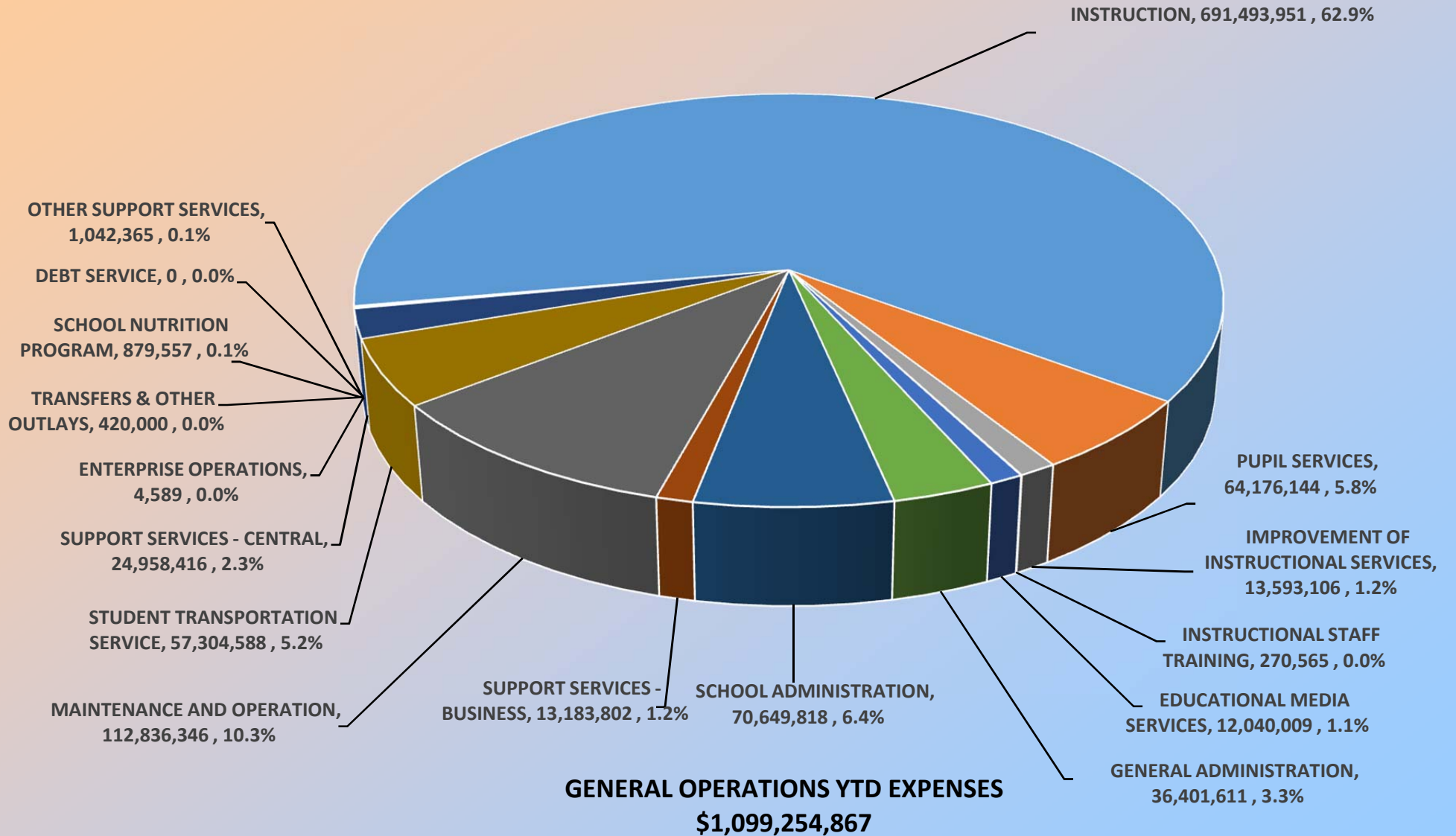
**UNEXPENDED BUDGET
\$226,110,908 17.1%**



**YTD EXPENSE
\$1,099,254,867 82.9%**

UNEXPENDED BUDGET YTD EXPENSE

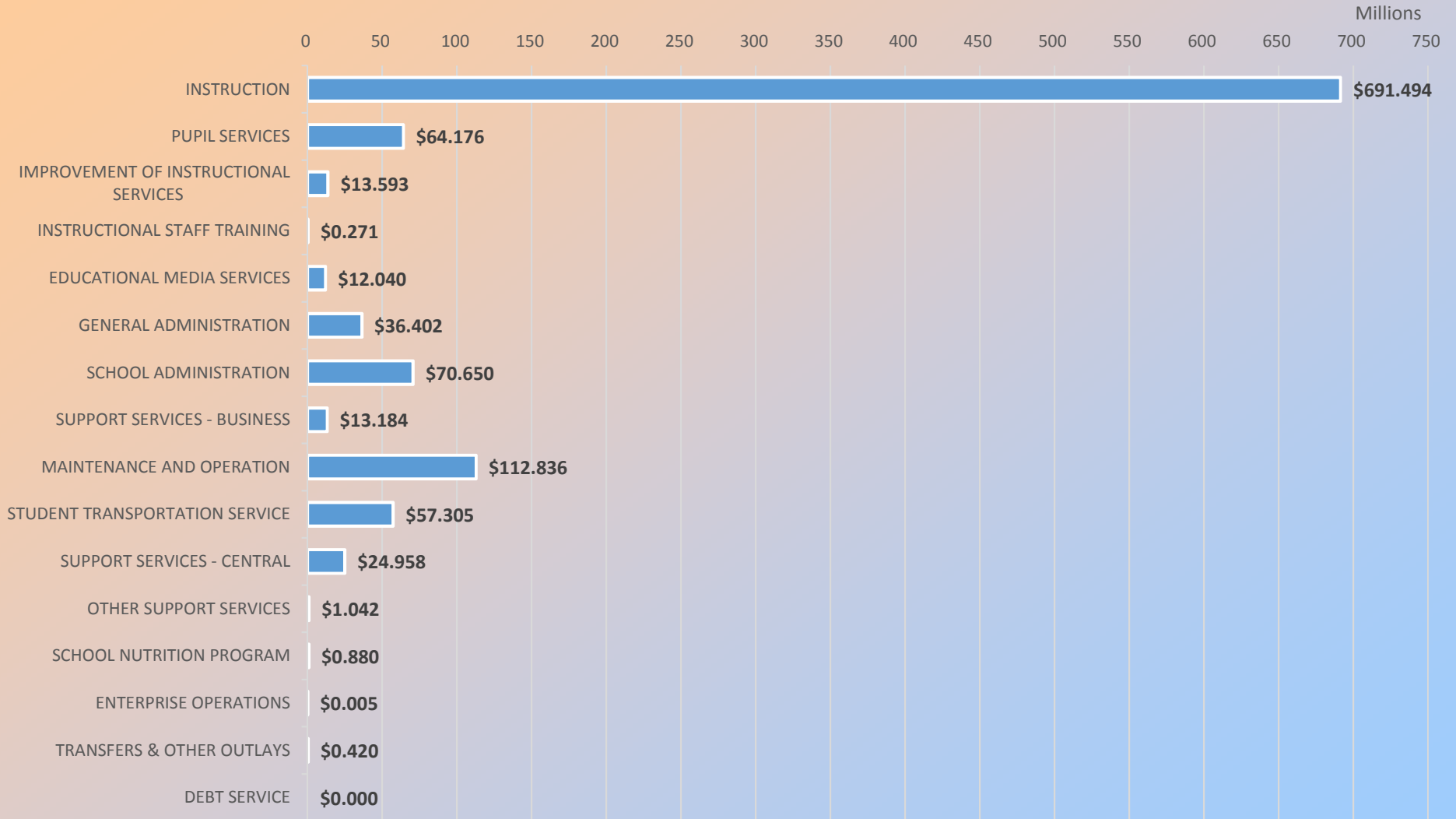
FY2023 DeKalb County School District YTD Expense Actuals by Function



FY2023

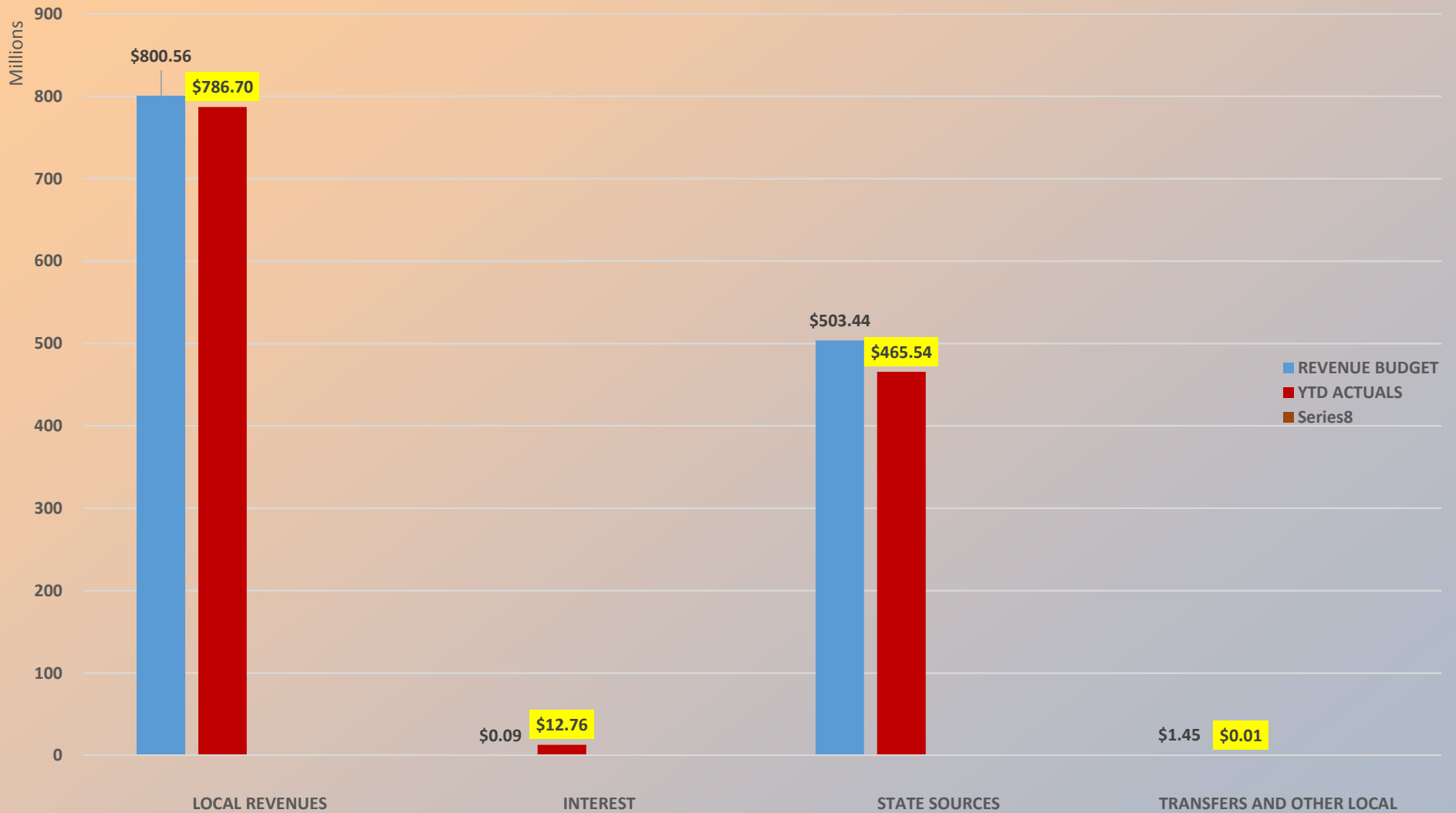
DeKalb County School District

YTD Expense Actuals by Function



GENERAL OPERATIONS YTD EXPENSES
\$1,099,254,867

FY2023 DCSD General Fund YTD REVENUE Budget vs Collections



(LOCAL & OTHER) Budgeted: \$802,097,362 Actual: \$799,470,290 99.67%
 (STATE) Budgeted: \$503,441,426 Actual: \$465,535,812 92.47%
 TOTAL Budgeted: \$1,305,538,788 Actual: \$1,265,006,102 96.90%

DEKALB COUNTY BOARD OF EDUCATION
FY2023 SPECIAL REVENUE (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
5/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	30,993,943	31,612,327	3,122,499	29,444,856	0	29,444,856	2,167,471	6.86%
INTEREST	0	0	1,236	9,465	0	9,465	(9,465)	
STATE SOURCES	15,490,841	15,251,407	2,607,613	15,590,939	0	15,590,939	(339,532)	-2.23%
FEDERAL SOURCES	428,232,611	671,033,565	5,384,616	145,290,328	0	145,290,328	525,743,237	78.35%
TRANSFERS AND OTHER LOCAL	4,445,423	4,446,128	523,255	1,021,097	0	1,021,097	3,425,031	77.03%
Total Revenue	479,162,818	722,343,427	11,639,218	191,356,684	0	191,356,684	530,986,742	73.51%
INSTRUCTION	122,237,673	262,636,262	5,209,105	48,254,212	8,762,756	57,016,968	205,619,294	78.29%
PUPIL SERVICES	46,476,820	46,471,187	2,264,858	19,109,550	2,652,568	21,762,118	24,709,069	53.17%
IMPROVEMENT OF INSTRUCTIONAL SERVICES	28,698,630	5,716,332	143,433	3,123,959	153,983	3,277,943	2,438,390	42.66%
INSTRUCTIONAL STAFF TRAINING	47,270,869	61,856,765	1,986,603	18,624,870	338,093	18,962,963	42,893,802	69.34%
EDUCATIONAL MEDIA SERVICES	2,893,575	3,175,674	10,397	45,015	47,971	92,985	3,082,688	97.07%
FEDERAL GRANT ADMINISTRATION	(1,313,779)	8,233,336	344,325	3,837,014	64,251	3,901,265	4,332,072	52.62%
GENERAL ADMINISTRATION	52,410,582	50,384,021	115,753	1,378,366	212,950	1,591,316	48,792,706	96.84%
SCHOOL ADMINISTRATION	28,031,713	6,327,669	19,776	441,571	6,156	447,728	5,879,941	92.92%
SUPPORT SERVICES - BUSINESS	26,255,442	384,776	6,992	110,261	1,024	111,285	273,491	71.08%
MAINTENANCE AND OPERATION OF PLANT SERVICES	75,198,742	55,518,864	1,373,856	3,793,655	202,181	3,995,836	51,523,028	92.80%
STUDENT TRANSPORTATION SERVICE	27,650,785	26,165,008	10,283	351,352	28,623	379,975	25,785,033	98.55%
SUPPORT SERVICES - CENTRAL	80,846,623	5,299,166	110,931	4,048,153	261,666	4,309,818	989,348	18.67%
OTHER SUPPORT SERVICES	667,089	2,319,534	16,700	197,040	2,955	199,995	2,119,540	91.38%
SCHOOL NUTRITION PROGRAM	53,747,141	21,670,915	0	2,102,331	4,263	2,106,594	19,564,321	90.28%
ENTERPRISE OPERATIONS	2,025,395	2,640,995	180,874	2,737,735	258,655	2,996,391	(355,396)	-13.46%
COMMUNITY SERVICES OPERATIONS	0	0	0	0	0	0	0	
FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	158,786,775	144,496,358	1,095,549	9,523,548	20,060,329	29,583,878	114,912,481	79.53%
TRANSFERS & OTHER OUTLAYS	23,086,645	23,093,125	1,927,373	19,738,380	0	19,738,380	3,354,745	14.53%
Total Expenditures	774,970,721	726,389,988	14,816,810	137,417,011	33,058,425	170,475,436	555,914,552	76.53%
Revenues OVER/UNDER Expenditures	(295,807,904)	(4,046,562)	(3,177,592)	53,939,673		20,881,248	(24,927,810)	
BEGINNING BALANCE (Estimated)				562,660		562,660		
ENDING BALANCE				54,502,333		21,443,908		

DEKALB COUNTY BOARD OF EDUCATION
FY2023 DEBT SERVICE (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
5/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
INTEREST	0	0	0	0	0	0	0	NA
TRANSFERS AND OTHER LOCAL	29,976,191	29,976,191	0	19,859,400	0	19,859,400	10,116,791	33.75%
Total Revenue	29,976,191	29,976,191	0	19,859,400	0	19,859,400	10,116,791	33.75%
TRANSFERS & OTHER OUTLAYS	0	0	0	0	0	0	0	NA
DEBT SERVICE	29,976,191	29,976,191	0	19,859,400	0	19,859,400	10,116,791	33.75%
Total Expenditures	29,976,191	29,976,191	0	19,859,400	0	19,859,400	10,116,791	33.75%
Revenues OVER/UNDER Expenditures	0	0	0	0		0	0	
BEGINNING BALANCE (Estimated)				47,605		47,605		
ENDING BALANCE				47,605		47,605		

DEKALB COUNTY BOARD OF EDUCATION
FY2023 CAPITAL PROJECTS (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
5/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	428,990,000	429,021,000	12,299,742	128,024,047	0	128,024,047	300,996,953	70.16%
INTEREST	2,800,000	2,800,000	1,944,429	6,022,211	0	6,022,211	(3,222,211)	-115.08%
STATE SOURCES	0	0	0	544,811	0	544,811	(544,811)	NA
TRANSFERS AND OTHER LOCAL	0	0	0	0	0	0	0	NA
Total Revenue	431,790,000	431,821,000	14,244,171	134,591,068	0	134,591,068	297,229,932	68.83%
INSTRUCTION	5,000	5,500	130,950	1,959,371	1,810,058	3,769,429	(3,763,929)	-68435.07%
PUPIL SERVICES	0	10,500	0	2,110	0	2,110	8,390	79.90%
MAINTENANCE AND OPERATION OF PLANT SERVICES	10,045,882	11,202,279	0	1,502,772	160,447	1,663,219	9,539,060	85.15%
STUDENT TRANSPORTATION SERVICE	1,000,000	1,000,000	0	773,700	0	773,700	226,300	22.63%
SUPPORT SERVICES - CENTRAL	18,000,000	18,000,000	759,284	1,771,662	13,414,010	15,185,672	2,814,328	
FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	729,323,050	453,723,966	1,292,078	23,501,413	52,571,127	76,072,539	377,651,427	83.23%
TRANSFERS & OTHER OUTLAYS	83,403,442	83,403,442	0	19,859,400	0	19,859,400	63,544,042	76.19%
DEBT SERVICE	5,572,080	5,572,080	120,913	9,421,257	0	9,421,257	(3,849,177)	-69.08%
Total Expenditures	847,349,454	572,917,767	2,303,224	58,791,684	67,955,642	126,747,326	446,170,441	77.88%
Revenues OVER/UNDER Expenditures	(415,559,454)	(141,096,767)	11,940,947	75,799,384		7,843,742	(148,940,509)	
BEGINNING BALANCE (Estimated)				364,500,000		364,500,000		
ENDING BALANCE				440,299,384		372,343,742		

DEKALB COUNTY BOARD OF EDUCATION
FY2023 SCHOOL NUTRITION (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
5/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	11,694,446	11,694,446	158,774	2,879,376	0	2,879,376	8,815,070	75.38%
INTEREST	0	0	21,345	163,462	0	163,462	(163,462)	NA
STATE SOURCES	1,214,494	1,214,494	60,628	868,992	0	868,992	345,502	28.45%
FEDERAL SOURCES	53,391,815	53,391,815	5,974,013	60,550,257	0	60,550,257	(7,158,442)	-13.41%
TRANSFERS AND OTHER LOCAL	2,800,000	2,800,000	0	0	0	0	2,800,000	100.00%
Total Revenue	69,100,755	69,100,755	6,214,760	64,462,087	0	64,462,087	4,638,668	6.71%
GENERAL ADMINISTRATION	0	0	0	0	0	0	0	NA
SUPPORT SERVICES - BUSINESS	66,790	0	0	0	0	0	0	NA
SCHOOL NUTRITION PROGRAM	68,718,997	68,620,216	4,184,206	51,637,543	6,359,720	57,997,263	10,622,953	15.48%
TRANSFERS & OTHER OUTLAYS	0	0	0	0	0	0	0	NA
Total Expenditures	68,785,787	68,620,216	4,184,206	51,637,543	6,359,720	57,997,263	10,622,953	15.48%
Revenues OVER/UNDER Expenditures	314,968	480,539	2,030,554	12,824,544		6,464,824	(5,984,285)	
BEGINNING BALANCE (Estimated)				18,476,000		18,476,000		
ENDING BALANCE				31,300,544		24,940,824		