

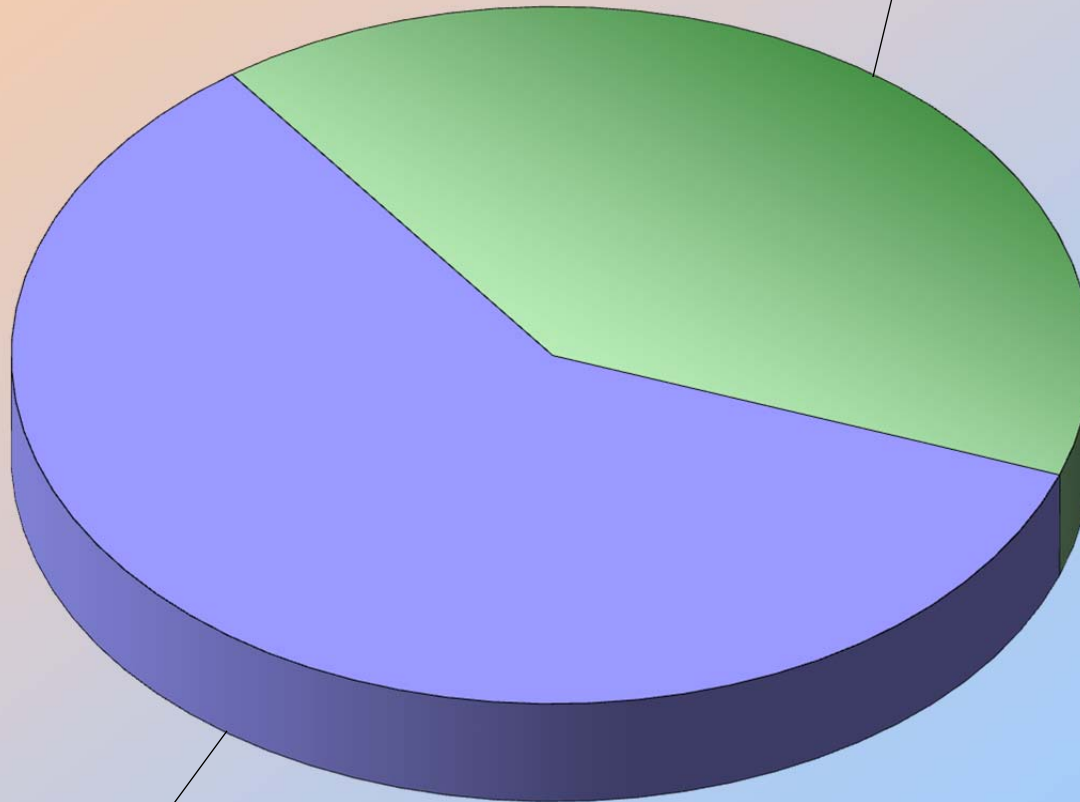
DEKALB COUNTY BOARD OF EDUCATION
FY2024 GENERAL FUND (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
12/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	920,399,645	920,385,016	22,116,891	792,679,981	0	792,679,981	127,705,035	13.88%
INTEREST	9,000,000	9,000,000	0	5,353,949	0	5,353,949	3,646,051	40.51%
STATE SOURCES	523,920,581	531,448,593	60,187,451	227,061,765	0	227,061,765	304,386,827	57.27%
TRANSFERS AND OTHER LOCAL	1,433,772	1,433,772	55,520	133,370	0	133,370	1,300,402	90.70%
Total Revenue	1,454,753,998	1,462,267,381	82,359,861	1,025,229,065	0	1,025,229,065	437,038,316	29.89%
INSTRUCTION	823,739,510	819,376,048	80,093,283	352,517,532	5,404,480	357,922,012	461,454,036	56.32%
PUPIL SERVICES	93,574,909	96,047,279	7,813,872	33,603,024	1,938,464	35,541,487	60,505,792	63.00%
IMPROVEMENT OF INSTRUCTIONAL SERVICES	17,696,255	17,762,434	1,289,603	7,996,256	267,243	8,263,498	9,498,935	53.48%
INSTRUCTIONAL STAFF TRAINING	1,041,887	1,050,423	1,107	17,366	16,303	33,668	1,016,755	96.79%
EDUCATIONAL MEDIA SERVICES	16,806,267	16,838,504	1,326,952	5,839,855	128,613	5,968,468	10,870,037	64.55%
GENERAL ADMINISTRATION	63,487,020	62,650,007	2,022,451	33,596,302	916,246	34,512,549	28,137,459	44.91%
SCHOOL ADMINISTRATION	83,936,113	83,922,113	7,361,592	38,221,520	0	38,221,520	45,700,593	54.46%
SUPPORT SERVICES - BUSINESS	27,492,239	28,373,700	1,032,844	6,536,299	2,105,148	8,641,448	19,732,253	69.54%
MAINTENANCE AND OPERATION OF PLANT SERVICES	221,490,060	224,718,056	12,017,708	76,262,826	25,431,457	101,694,283	123,023,772	54.75%
STUDENT TRANSPORTATION SERVICE	79,886,601	84,269,491	6,183,423	30,298,780	5,615,665	35,914,445	48,355,045	57.38%
SUPPORT SERVICES - CENTRAL	33,141,661	36,897,344	2,570,635	16,329,613	2,191,851	18,521,464	18,375,880	49.80%
OTHER SUPPORT SERVICES	3,431,416	3,259,791	125,134	586,532	0	586,532	2,673,258	82.01%
SCHOOL NUTRITION PROGRAM	335,000	335,000	0	4,799	0	4,799	330,201	98.57%
ENTERPRISE OPERATIONS	61,672	61,672	80,495	209,753	0	209,753	(148,081)	-240.11%
TRANSFERS & OTHER OUTLAYS	8,341,294	7,841,294	0	1,000,000	0	1,000,000	6,841,294	87.25%
DEBT SERVICE	0	0	0	0	0	0	0	NA
Total Expenditures	1,474,461,904	1,483,403,156	121,919,100	603,020,459	44,015,468	647,035,927	836,367,229	56.38%
Revenues OVER/UNDER Expenditures	(19,707,906)	(21,135,775)	(39,559,238)	422,208,607		378,193,138		
<i>BEGINNING BALANCE (Estimated)</i>				412,832,666		412,832,666		
<i>ASSIGNED BALANCE (Gold Case)</i>				45,000,000		45,000,000		
UNASSIGNED STARTING BALANCE (Estimated)				367,832,666		367,832,666		
ENDING BALANCE				790,041,273		746,025,804		

**FY2024
DeKalb County School District
YTD Expense Budget vs Actual**

TOTAL GENERAL OPERATIONS BUDGET
\$1,483,403,156

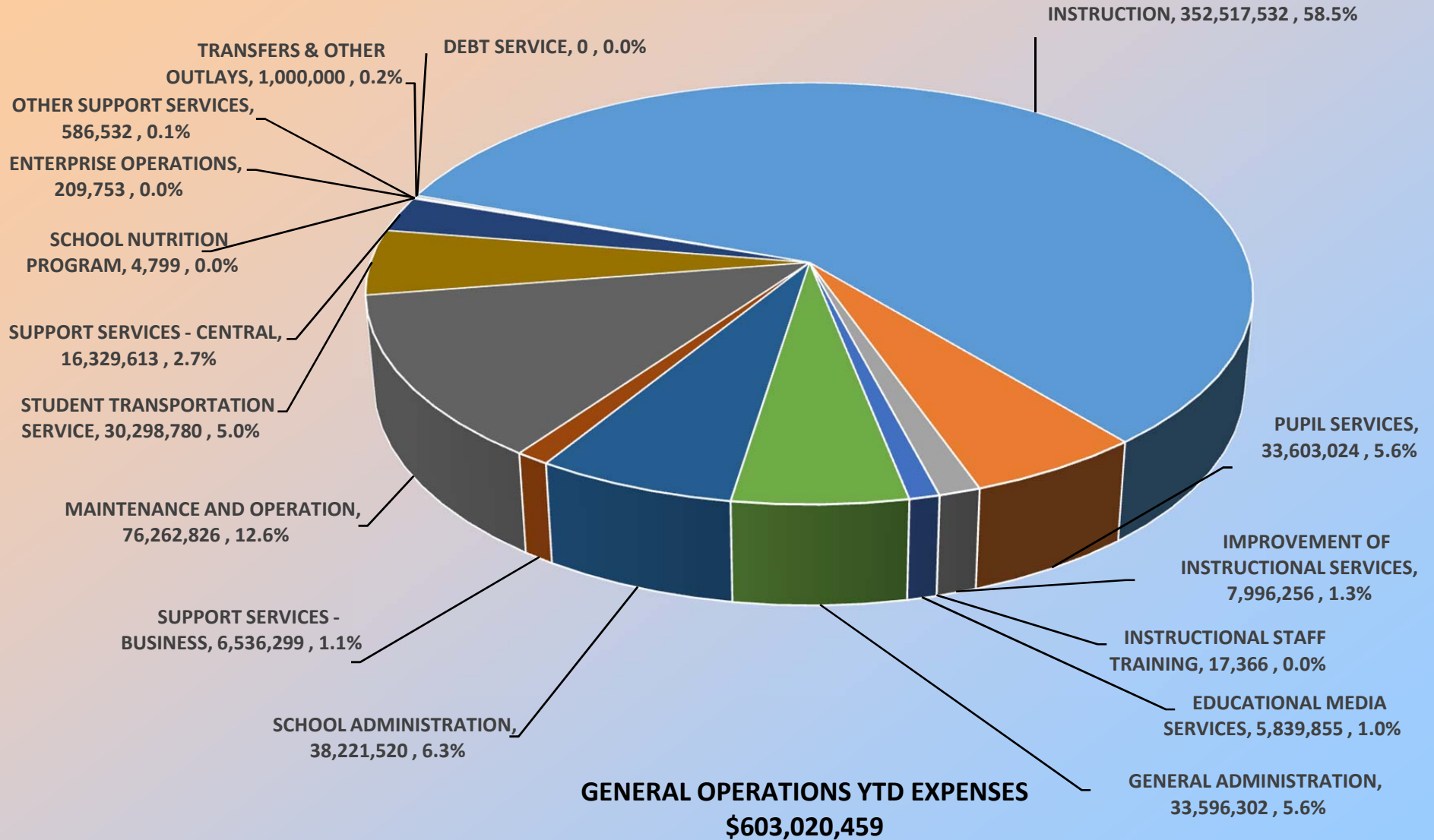
**YTD EXPENSE
\$603,020,459 40.7%**



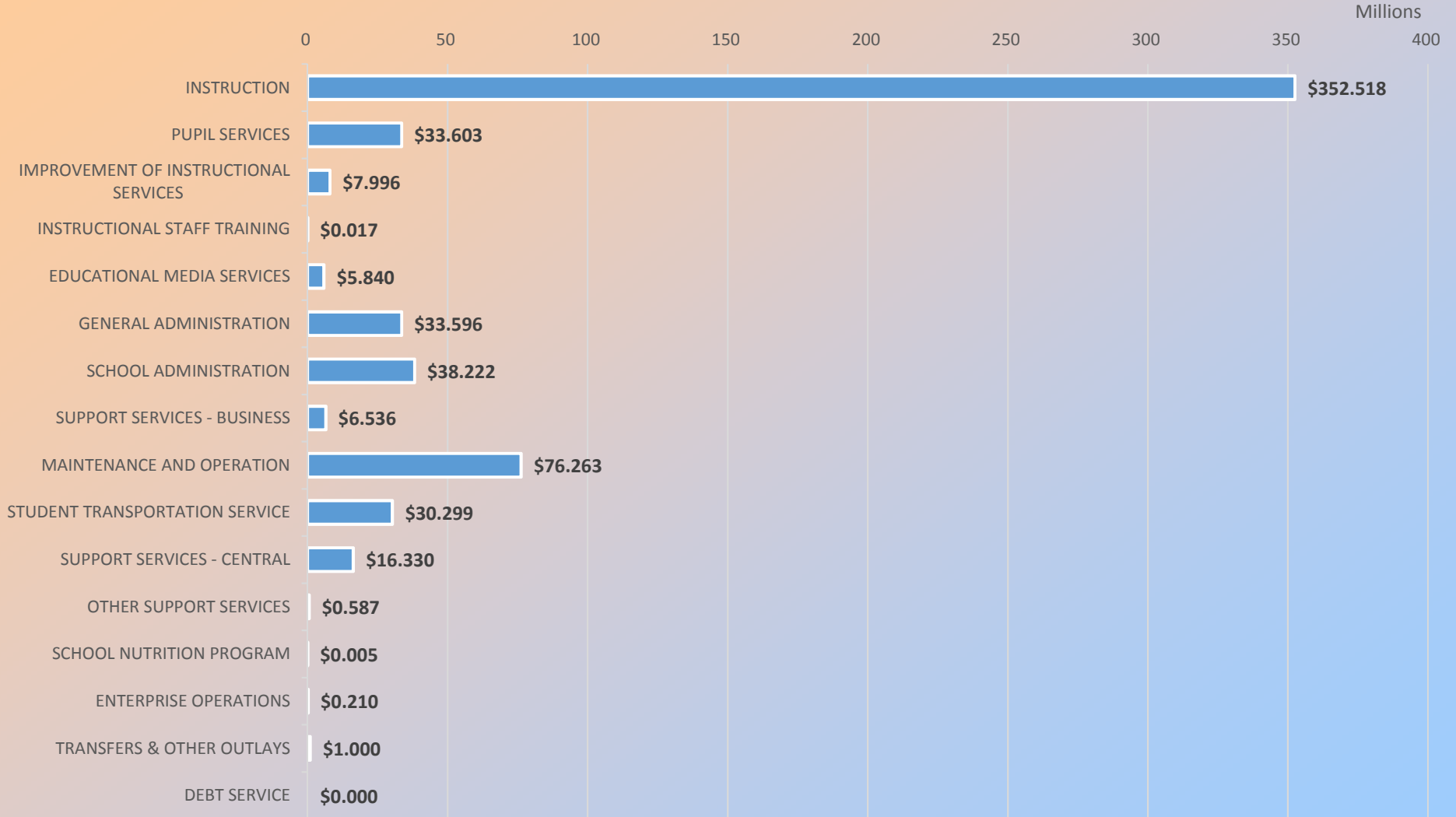
**UNEXPENDED BUDGET
\$880,382,697 59.3%**

■ UNEXPENDED BUDGET ■ YTD EXPENSE

FY2024 DeKalb County School District YTD Expense Actuals by Function

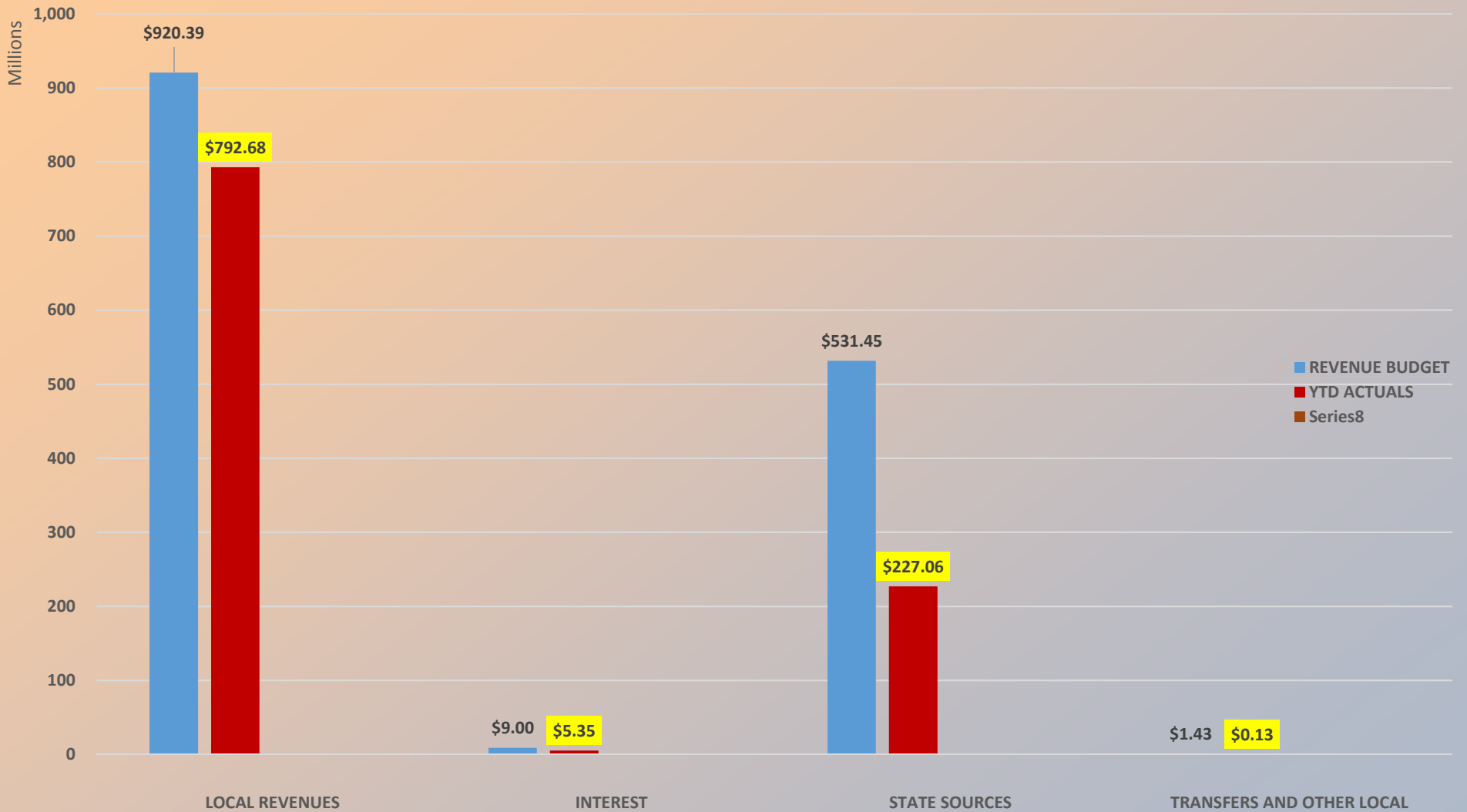


FY2024 DeKalb County School District YTD Expense Actuals by Function



**TOTAL GENERAL OPERATIONS BUDGET
\$1,483,403,156**

FY2024 DCSD General Fund YTD REVENUE Budget vs Collections



(LOCAL & OTHER) Budgeted: \$930,818,788 Actual: \$798,167,300 85.75%
 (STATE) Budgeted: \$531,448,593 Actual: \$227,061,765 42.73%
 TOTAL Budgeted: \$1,462,267,381 Actual: \$1,025,229,065 70.11%

DEKALB COUNTY BOARD OF EDUCATION
FY2024 SPECIAL REVENUE (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
12/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	10,803,386	10,808,907	1,118,964	12,477,694	0	12,477,694	(1,668,787)	-15.44%
INTEREST	0	0	0	6,645	0	6,645	(6,645)	
STATE SOURCES	14,948,133	15,458,920	2,127,119	8,475,696	0	8,475,696	6,983,224	45.17%
FEDERAL SOURCES	432,812,558	651,682,925	73,131,680	127,616,128	0	127,616,128	524,066,797	80.42%
TRANSFERS AND OTHER LOCAL	4,998,766	5,498,766	17,960	1,133,136	0	1,133,136	4,365,630	79.39%
Total Revenue	463,562,842	683,449,518	76,395,723	149,709,299	0	149,709,299	533,740,219	78.10%
INSTRUCTION	136,154,719.75	248,360,760.46	4,195,305.88	57,718,098.02	8,403,497.48	66,121,595.50	#####	73.38%
PUPIL SERVICES	42,367,244.85	51,182,942.39	2,185,498.62	12,312,217.59	1,760,609.39	14,072,826.98	37,110,115.41	72.50%
IMPROVEMENT OF INSTRUCTIONAL SERVICES	28,598,776.38	5,309,941.29	141,753.35	901,497.42	68,355.12	969,852.54	4,340,088.75	81.74%
INSTRUCTIONAL STAFF TRAINING	51,047,170.17	54,358,804.99	2,052,721.40	9,787,235.51	775,766.15	10,563,001.66	43,795,803.33	80.57%
EDUCATIONAL MEDIA SERVICES	2,893,575.00	3,125,766.00	673.03	270,417.90	21,548.39	291,966.29	2,833,799.71	90.66%
FEDERAL GRANT ADMINISTRATION	3,520,157.43	8,805,531.92	343,672.97	2,317,332.86	74,773.71	2,392,106.57	6,413,425.35	72.83%
GENERAL ADMINISTRATION	52,319,285.68	50,531,737.81	144,564.74	5,407,405.71	2,020.04	5,409,425.75	45,122,312.06	89.29%
SCHOOL ADMINISTRATION	27,958,822.82	6,370,082.46	46,025.42	1,793,935.91	0.00	1,793,935.91	4,576,146.55	71.84%
SUPPORT SERVICES - BUSINESS	26,102,645.00	272,506.05	65.50	256,698.99	0.00	256,698.99	15,807.06	5.80%
MAINTENANCE AND OPERATION OF PLANT SERVICES	75,201,356.92	57,823,158.18	540.49	3,087,458.26	1,706,607.39	4,794,065.65	53,029,092.53	91.71%
STUDENT TRANSPORTATION SERVICE	27,712,642.51	26,153,858.67	30,668.47	2,483,278.81	4,604,127.86	7,087,406.67	19,066,452.00	72.90%
SUPPORT SERVICES - CENTRAL	81,059,163.54	5,510,710.58	56,608.64	593,703.57	11,198.75	604,902.32	4,905,808.26	89.02%
OTHER SUPPORT SERVICES	6,500.00	407,189.59	28,091.96	181,804.67	45.00	181,849.67	225,339.92	55.34%
SCHOOL NUTRITION PROGRAM	53,747,141.00	21,741,380.59	0.00	1,303,530.40	0.00	1,303,530.40	20,437,850.19	94.00%
ENTERPRISE OPERATIONS	1,897,082.28	2,467,082.28	(84,180.06)	1,504,616.28	334,325.00	1,838,941.28	628,141.00	25.46%
COMMUNITY SERVICES OPERATIONS	0	0	0	0	0	0	0	
FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	158,786,775.40	141,684,430.24	528,607.00	8,410,673.17	7,761,135.76	16,171,808.93	#####	88.59%
TRANSFERS & OTHER OUTLAYS	891,245.00	891,245.00	1,574,914.10	10,344,102.58	0.00	10,344,102.58	(9,452,857.58)	-1060.64%
Total Expenditures	770,264,304	684,997,129	11,245,532	118,674,008	25,524,010	144,198,018	540,799,111	78.95%
Revenues OVER/UNDER Expenditures	(306,701,461)	(1,547,611)	65,150,191	31,035,291		5,511,281	(7,058,892)	
BEGINNING BALANCE (Estimated)				0		0		
ENDING BALANCE				31,035,291		5,511,281		

DEKALB COUNTY BOARD OF EDUCATION
FY2024 DEBT SERVICE (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
12/31/2023
(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	0	0	0	0	0	0	0	NA
Total Revenue	0	0	0	0	0	0	0	NA
TRANSFERS & OTHER OUTLAYS	0	0	0	47,605	0	47,605	(47,605)	NA
DEBT SERVICE	0	0	0	0	0	0	0	NA
Total Expenditures	0	0	0	47,605	0	47,605	(47,605)	NA
Revenues OVER/UNDER Expenditures	0	0	0	(47,605)		(47,605)	47,605	
BEGINNING BALANCE (Estimated)				47,605		47,605		
ENDING BALANCE				0		0		

DEKALB COUNTY BOARD OF EDUCATION
FY2024 CAPITAL PROJECTS (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
12/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	429,011,000	429,086,573	50	49,530,732	0	49,530,732	379,555,842	88.46%
INTEREST	2,800,000	2,800,000	0	11,173,551	0	11,173,551	(8,373,551)	-299.06%
STATE SOURCES	0	0	0	0	0	0	0	NA
TRANSFERS AND OTHER LOCAL	0	0	0	47,605	0	47,605	(47,605)	NA
Total Revenue	431,811,000	431,886,573	50	60,751,887	0	60,751,887	371,134,686	85.93%
INSTRUCTION	5,500	5,500	35,671	615,761	874,121	1,489,883	(1,484,383)	-26988.78%
PUPIL SERVICES	5,500	81,073	0	58,387	33	58,420	22,654	27.94%
IMPROVEMENT OF INSTRUCTIONAL SERVICES	0	17,000,000	36,174	196,334	10,548,740	10,745,074	6,254,926	36.79%
MAINTENANCE AND OPERATION OF PLANT SERVICES	10,050,882	10,998,914	41,290	509,241	32,075	541,316	10,457,598	95.08%
STUDENT TRANSPORTATION SERVICE	1,008,000	731,685	0	0	0	0	731,685	100.00%
SUPPORT SERVICES - CENTRAL	18,000,000	18,000,000	0	1,265,473	11,895,443	13,160,915	4,839,085	26.88%
FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	729,323,050	454,208,646	1,312,438	15,955,582	70,797,282	86,752,864	367,455,782	80.90%
TRANSFERS & OTHER OUTLAYS	83,403,442	83,403,442	0	0	0	0	83,403,442	100.00%
DEBT SERVICE	5,572,080	5,572,080	0	5,810,913	0	5,810,913	(238,833)	-4.29%
Total Expenditures	847,368,454	590,001,341	1,425,574	24,411,690	94,147,694	118,559,384	471,441,956	79.91%
Revenues OVER/UNDER Expenditures	(415,557,454)	(158,114,767)	(1,425,524)	36,340,197		(57,807,498)	(100,307,270)	
BEGINNING BALANCE (Estimated)				509,808,260		509,808,260		
ENDING BALANCE				546,148,457		452,000,763		

DEKALB COUNTY BOARD OF EDUCATION
FY2024 SCHOOL NUTRITION (ROLLUP)
STATEMENT OF REVENUE & EXPENDITURES
12/31/2023
(UNAUDITED)

Description	ORIGINAL BUDGET	AMENDED BUDGET	CURRENT MONTH	REV/EXP YTD	ENCUMBRANCE	TOTAL REV/EXP YTD	REMAINING BALANCE	% of REMAINING BUDGET
LOCAL REVENUES	61,049,795	61,049,795	5,436	1,378,233	0	1,378,233	59,671,563	97.74%
INTEREST	0	0	0	114,754	0	114,754	(114,754)	NA
STATE SOURCES	0	0	0	428,263	0	428,263	(428,263)	NA
FEDERAL SOURCES	11,801,978	11,801,978	11,869	21,979,328	0	21,979,328	(10,177,350)	-86.23%
TRANSFERS AND OTHER LOCAL	2,800,000	2,800,000	0	0	0	0	2,800,000	100.00%
Total Revenue	75,651,773	75,651,773	17,305	23,900,577	0	23,900,577	51,751,196	68.41%
GENERAL ADMINISTRATION	0	0	0	0	0	0	0	NA
SUPPORT SERVICES - BUSINESS	0	0	0	0	0	0	0	NA
SCHOOL NUTRITION PROGRAM	75,651,774	75,651,774	4,166,156	27,370,990	8,384,113	35,755,103	39,896,671	52.74%
TRANSFERS & OTHER OUTLAYS	0	0	0	0	0	0	0	NA
Total Expenditures	75,651,774	75,651,774	4,166,156	27,370,990	8,384,113	35,755,103	39,896,671	52.74%
Revenues OVER/UNDER Expenditures	(0)	(0)	(4,148,851)	(3,470,413)		(11,854,525)	11,854,525	
BEGINNING BALANCE (Estimated)				28,575,254		28,575,254		
ENDING BALANCE				25,104,841		16,720,729		