

Monthly Financial Report

July 31, 2025

FISCAL YEAR 2026

DeKalb County School District
Byron Schueneman, Chief Financial Officer

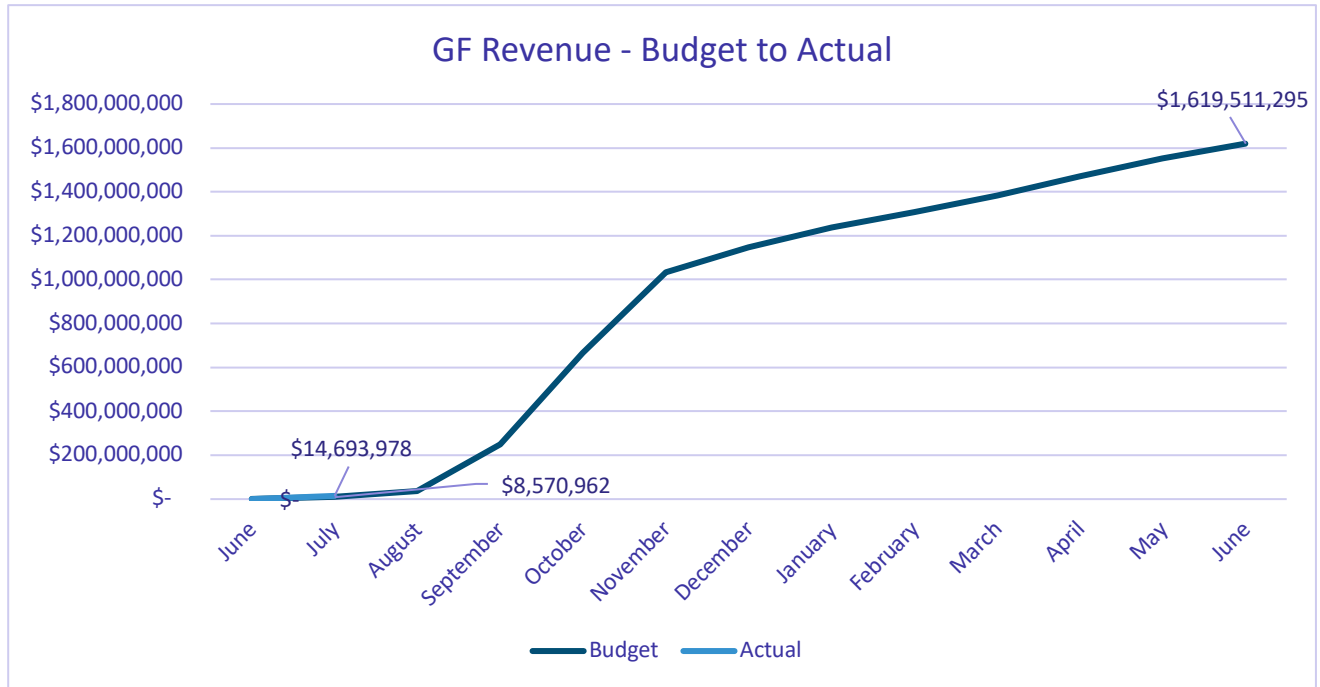


Table of Contents

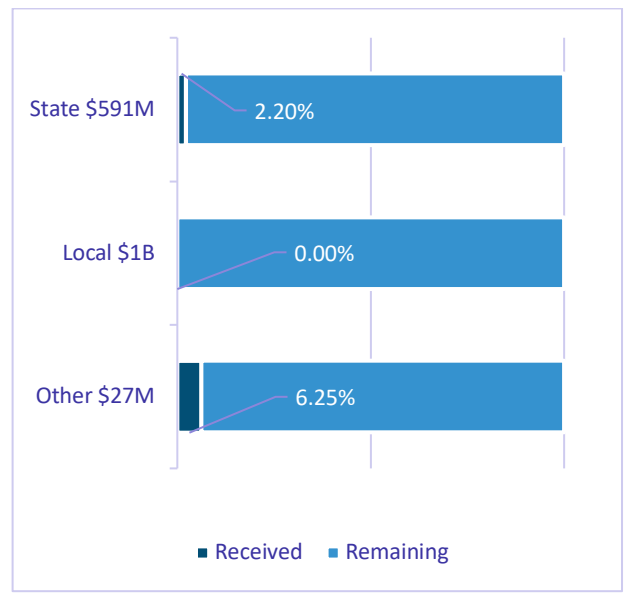
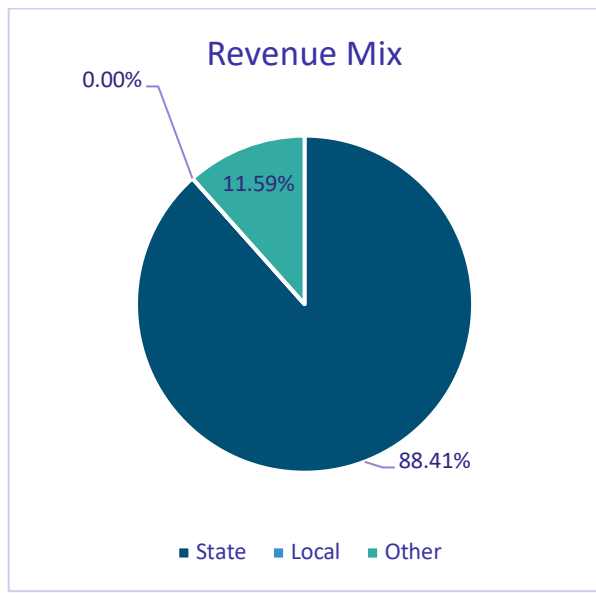
<u>KEY PERFORMANCE INDICATORS</u>	<u>3</u>
<u>BALANCE SHEET</u>	<u>N/A</u>
<u>STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES</u>	<u>7</u>
<u>SRECFB - BUDGET TO ACTUAL</u>	<u>8</u>

Key Performance Indicators

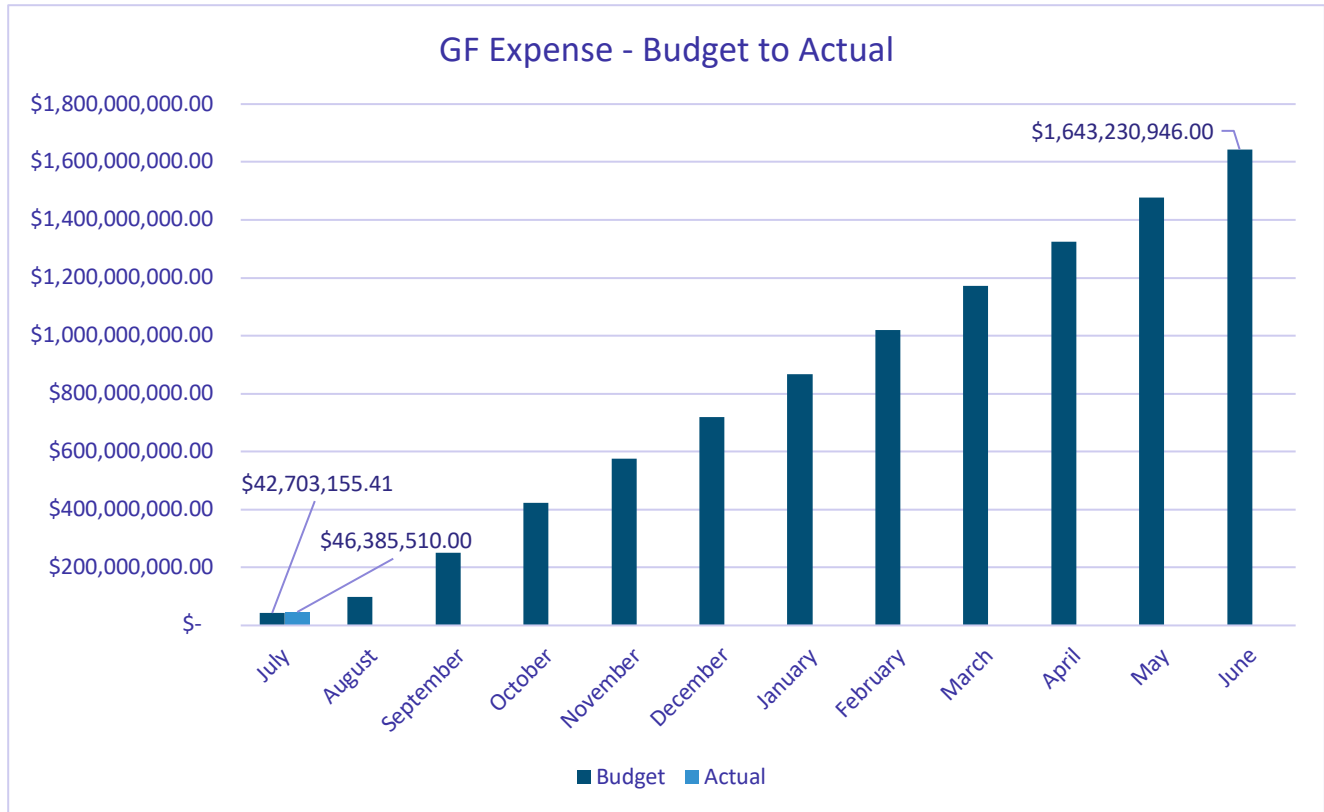
General Fund Revenues



	Amount Collected	Percentage of Budget
Actual	\$14.7M	0.9%
Benchmark	\$8.6M	0.5%
Difference	\$6.1M	.4%

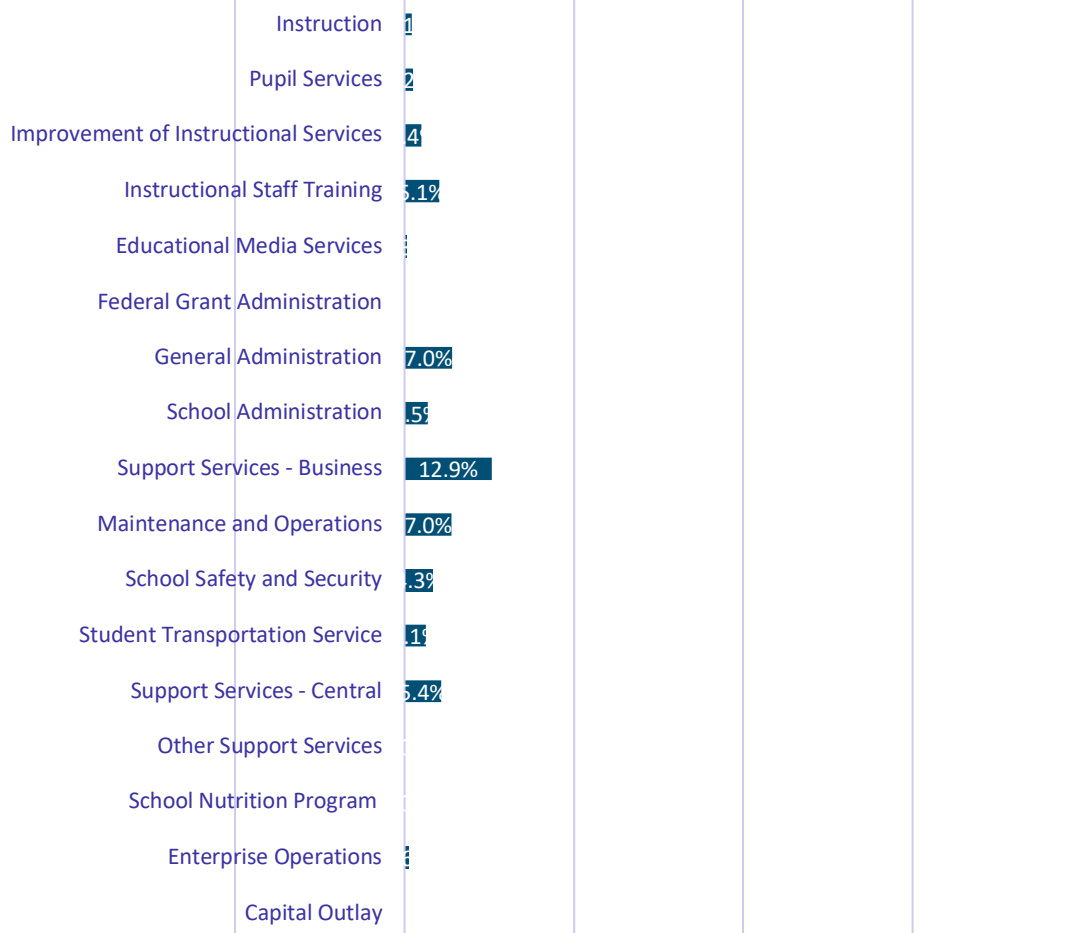


General Fund Expenses

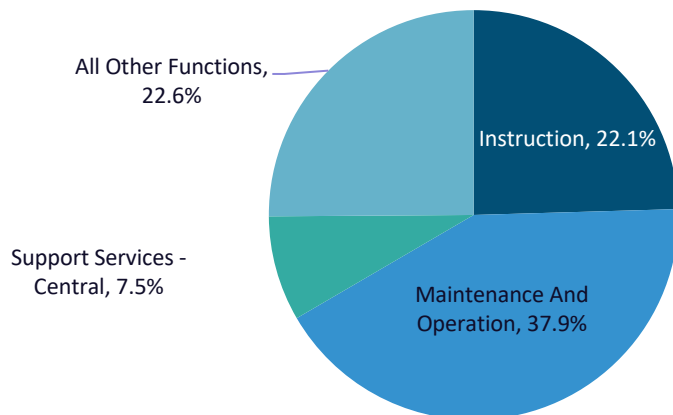


	Amount Spent	Percentage of Budget
Actual + Transfer Out	\$46.4M	2.8%
Benchmark	\$42.7B	2.4%
Difference	\$3.7M	.4%

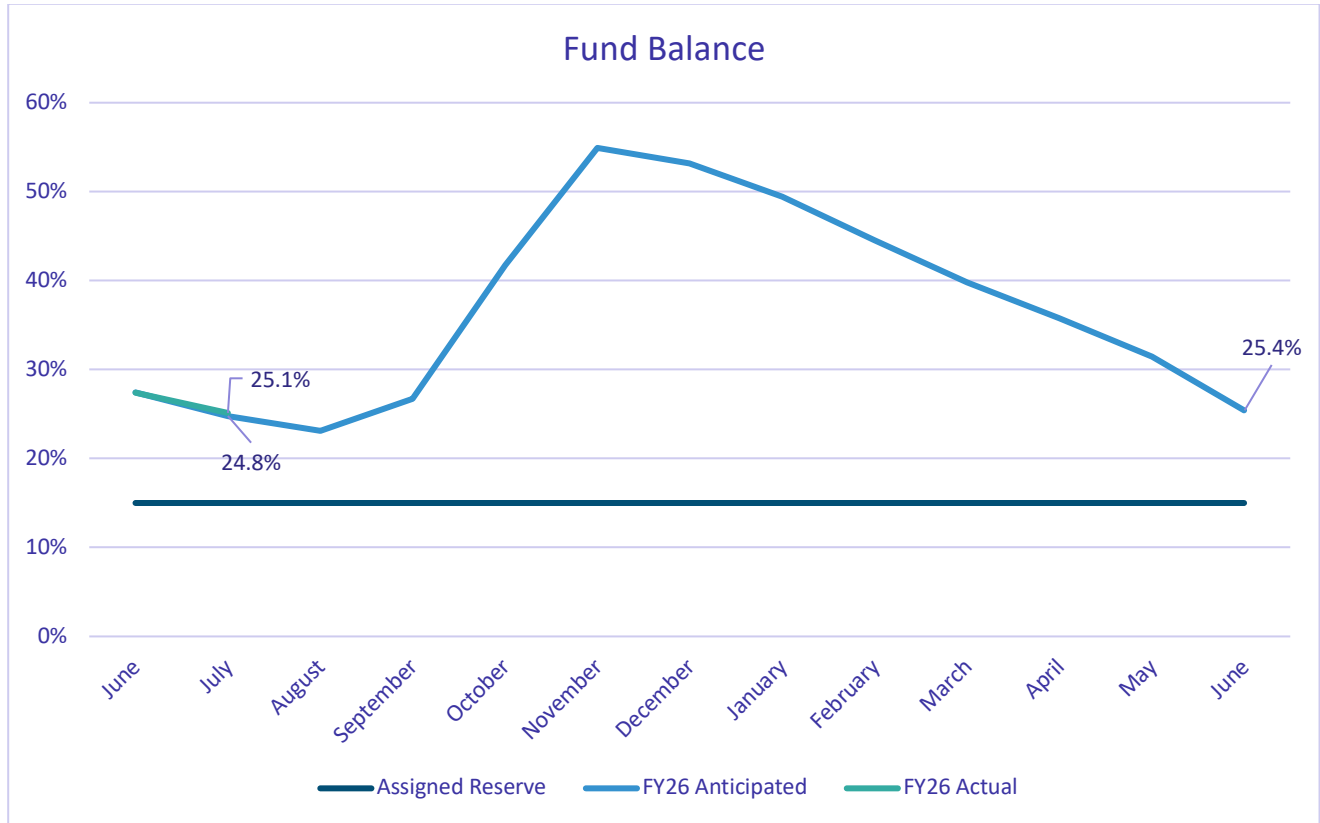
GF Budget Utilization by Function



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	\$9.6M	22.1%
M&O	\$16.4M	37.9%
Support Services – Central	\$3.2M	7.5%



Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	\$1.0M		
Committed (15%)	\$245.3M	15.0%	15.0%
Unassigned	\$164.4M	10.1%	9.8%
Total	\$439.3M	25.1%	24.8%

DEKALB COUNTY BOARD OF EDUCATION
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Period Ended July 31, 2025

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
State Funds	\$ 12,991,446	\$ -	\$ -	\$ -	\$ -	\$ 12,991,446
Federal Funds	-	-	-	26,452	14,897,192	14,923,644
Charges for Services	-	-	-	-	55,003	55,003
Investment Earnings	1,702,532	2,090,676	-	-	1,206	3,794,414
Miscellaneous	-	-	-	-	260,343	260,343
Total revenues	<u>14,693,978</u>	<u>2,090,676</u>	<u>-</u>	<u>26,452</u>	<u>15,213,743</u>	<u>32,024,849</u>
EXPENDITURES						
Current						
Instruction	9,583,959	12,052,565	-	-	1,853,692	23,490,216
Pupil Services	1,538,363	-	-	-	309,244	1,847,607
Improvement of Instructional Services	1,120,257	3,065,485	-	-	150,231	4,335,973
Instructional Staff Training	34,790	-	-	-	570,965	605,755
Educational Media Services	59,478	-	-	-	-	59,478
Federal Grant Administration	-	-	-	-	418,421	418,421
General Administration	3,084,398	-	-	-	214,017	3,298,416
School Administration	3,186,445	-	-	-	14,832	3,201,277
Support Services - Business	1,254,904	-	-	-	11,527	1,266,431
Maintenance And Operation	16,421,888	167,002	-	-	6,897	16,595,787
School Safety And Security	985,116	-	-	-	52,445	1,037,561
Student Transportation Service	2,867,169	2,111,985	-	-	423,112	5,402,266
Support Services - Central	3,240,652	914,839	-	-	3,503	4,158,994
School Nutrition Program	-	-	-	5,488,593	-	5,488,593
Enterprise Operations	8,091	-	-	-	171,716	179,807
Capital Outlays						
Facilities Acquisition & Construction	-	8,803,598	-	-	-	8,803,598
Total expenditures	43,385,510	27,115,474	-	5,488,593	4,200,602	80,190,180
Excess (deficiency) of revenues over expenditure	<u>(28,691,532)</u>	<u>(25,024,798)</u>	<u>-</u>	<u>(5,462,141)</u>	<u>11,013,141</u>	<u>(48,165,331)</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	-	-	-	3,029,046	3,029,046
Operating Transfers To Other Funds	(3,000,000)	-	-	-	(29,046)	(3,029,046)
Total other financing sources (uses)	<u>(3,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>
Net change in fund balances	(31,691,532)	(25,024,798)	-	(5,462,141)	14,013,141	(48,165,331)
Fund balances - beginning	442,360,830	644,967,355	-	30,374,289	(1,159,764)	1,116,542,709
Fund balances - ending	<u>\$ 410,669,298</u>	<u>\$ 619,942,557</u>	<u>\$ -</u>	<u>\$ 24,912,147</u>	<u>\$ 12,853,377</u>	<u>\$ 1,068,377,378</u>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
For the Year-to-Date as of July 31, 2025

	GENERAL FUND				
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
REVENUES					
Property Taxes	\$ 1,001,496,971	\$ 1,001,496,971	\$ -	\$ (1,001,496,971)	\$ 937,320,821
Sales Taxes	6,000,000	6,000,000	-	(6,000,000)	6,914,977
State Funds	590,784,324	590,859,679	12,991,446	(577,868,233)	559,182,213
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	-	(1,000,000)	1,119,789
Investment Earnings	17,500,000	17,500,000	1,702,532	(15,797,468)	25,443,797
Miscellaneous	2,730,000	2,730,000	-	(2,730,000)	1,065,668
Total revenues	<u>1,619,511,295</u>	<u>1,619,586,650</u>	<u>14,693,978</u>	<u>(1,604,892,672)</u>	<u>1,531,047,266</u>
EXPENDITURES					
Current					
Instruction	884,871,876	883,551,316	9,583,959	873,967,357	926,127,714
Pupil Services	124,417,406	126,581,158	1,538,363	125,042,794	93,110,862
Improvement of Instructional Services	44,946,378	45,828,085	1,120,257	44,707,828	21,230,603
Instructional Staff Training	581,584	681,584	34,790	646,794	225,206
Educational Media Services	19,374,967	19,565,542	59,478	19,506,063	20,957,349
Federal Grant Administration	-	-	-	-	4,464
General Administration	45,379,093	43,875,372	3,084,398	40,790,974	56,571,855
School Administration	92,663,642	91,739,398	3,186,445	88,552,954	90,182,941
Support Services - Business	9,733,473	9,732,473	1,254,904	8,477,569	21,300,965
Maintenance And Operation	235,275,840	235,715,840	16,421,888	219,293,952	177,031,953
School Safety And Security	23,150,782	23,150,782	985,116	22,165,665	12,255,202
Student Transportation Service	91,918,519	91,918,519	2,867,169	89,051,350	78,551,810
Support Services - Central	59,456,001	59,544,848	3,240,652	56,304,196	50,233,241
Other Support Services	1,734,444	1,734,444	-	1,734,444	30,834
School Nutrition Program	336,368	336,368	-	336,368	405,846
Enterprise Operations	1,290,576	1,250,576	8,091	1,242,485	993,244
Capital Outlays	-	-	-	-	-
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total current	<u>1,635,130,949</u>	<u>1,635,206,304</u>	<u>43,385,510</u>	<u>1,591,820,794</u>	<u>1,549,214,089</u>
Total expenditures	<u>1,635,130,949</u>	<u>1,635,206,304</u>	<u>43,385,510</u>	<u>1,591,820,794</u>	<u>1,549,214,089</u>
Excess (deficiency) of revenues over expenditures	<u>(15,619,654)</u>	<u>(15,619,654)</u>	<u>(28,691,532)</u>	<u>(13,071,878)</u>	<u>(18,166,823)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	-	-	25,708,382
Operating Transfers To Other Funds	(8,100,000)	(8,100,000)	(3,000,000)	5,100,000	(58,699,883)
Sale or Compensation for the Loss of Capital Assets	100,000	100,000	-	(100,000)	135,664
Total other financing sources (uses)	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(3,000,000)</u>	<u>5,000,000</u>	<u>(32,855,837)</u>
Net change in fund balances	(23,619,654)	(23,619,654)	(31,691,532)	(8,071,878)	(51,022,660)
Fund balances - beginning, as previously reported	432,336,700	389,181,732	442,360,830	-	490,345,404
Fund balance - ending	<u>\$ 408,717,046</u>	<u>\$ 365,562,078</u>	<u>\$ 410,669,298</u>	<u>\$ (8,071,878)</u>	<u>\$ 439,322,744</u>

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
For the Year-to-Date as of July 31, 2025

	CAPITAL PROJECTS FUND				
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	429,000,000	429,000,000	-	(429,000,000)	141,809,362
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	300,000	300,000	2,090,676	1,790,676	28,725,933
Miscellaneous	175,000	175,000	-	(175,000)	340,058
Total revenues	<u>429,475,000</u>	<u>429,475,000</u>	<u>2,090,676</u>	<u>(427,384,324)</u>	<u>175,429,894</u>
EXPENDITURES					
Current					
Instruction	-	-	12,052,565	(12,052,565)	19,041,095
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	1,015,852	3,065,485	(2,049,633)	11,201,694
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	-	-	167,002	(167,002)	1,801,398
School Safety And Security	-	-	-	-	-
Student Transportation Service	-	-	2,111,985	(2,111,985)	2,075,795
Support Services - Central	-	-	914,839	(914,839)	4,936,360
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays	21,014,897	38,758,537	8,803,598	29,954,940	178,289,422
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total current	<u>21,014,897</u>	<u>39,774,389</u>	<u>27,115,474</u>	<u>12,658,915</u>	<u>217,345,765</u>
Total expenditures	<u>21,014,897</u>	<u>39,774,389</u>	<u>27,115,474</u>	<u>12,658,915</u>	<u>217,345,765</u>
Excess (deficiency) of revenues over expenditures	<u>408,460,103</u>	<u>389,700,611</u>	<u>(25,024,798)</u>	<u>(414,725,409)</u>	<u>(41,915,870)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	-	-	54,986,031
Operating Transfers To Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	1,062,862
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,048,893</u>
Net change in fund balances	<u>408,460,103</u>	<u>389,700,611</u>	<u>(25,024,798)</u>	<u>(414,725,409)</u>	<u>14,133,023</u>
Fund balances - beginning, as previously reported	<u>203,063,206</u>	<u>203,063,206</u>	<u>644,967,355</u>	<u>441,904,149</u>	<u>618,640,045</u>
Fund balance - ending	<u>\$ 611,523,309</u>	<u>\$ 592,763,817</u>	<u>\$ 619,942,557</u>	<u>\$ 27,178,739</u>	<u>\$ 632,773,068</u>

The notes to financial statements are an integral

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
For the Year-to-Date as of July 31, 2025

SCHOOL NUTRITION FUND					
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	-	-	-	1,772,268
Federal Funds	73,474,629	73,474,629	26,452	(73,448,177)	52,612,908
Charges for Services	-	-	-	-	631,343
Investment Earnings	-	-	-	-	-
Miscellaneous	10,357,738	10,357,738	-	(10,357,738)	1,565,309
Total revenues	<u>83,832,367</u>	<u>83,832,367</u>	<u>26,452</u>	<u>(83,805,915)</u>	<u>56,581,828</u>
EXPENDITURES					
Current					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	(38,740)	38,740	-
Maintenance And Operation	-	-	-	-	-
School Safety And Security	-	-	-	-	-
Student Transportation Service	-	-	-	-	-
Support Services - Central	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Nutrition Program	85,832,367	85,832,367	5,527,334	80,305,034	61,725,612
Enterprise Operations	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total current	<u>85,832,367</u>	<u>85,832,367</u>	<u>5,488,593</u>	<u>80,343,774</u>	<u>61,725,611</u>
Total expenditures	<u>85,832,367</u>	<u>85,832,367</u>	<u>5,488,593</u>	<u>80,343,774</u>	<u>61,725,611</u>
Excess (deficiency) of revenues over expenditures	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(5,462,141)</u>	<u>(3,462,141)</u>	<u>(5,143,783)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	2,000,000	2,000,000	-	(2,000,000)	464,659
Operating Transfers To Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>(2,000,000)</u>	<u>464,659</u>
Net change in fund balances	0	0	(5,462,141)	(5,462,141)	(4,679,124)
Fund balances - beginning, as previously reported	25,163,662	25,163,662	30,374,289	5,210,627	28,344,821
Fund balance - ending	<u>\$ 25,163,662</u>	<u>\$ 25,163,662</u>	<u>\$ 24,912,147</u>	<u>\$ (251,515)</u>	<u>\$ 23,665,697</u>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
All major fund types
For the Year-to-Date as of July 31, 2025

NONMAJOR GOVERNMENTAL FUNDS					
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	15,422,816	-	(15,422,816)	17,612,162
Federal Funds	-	12,714,119	14,897,192	2,183,073	208,965,796
Charges for Services	-	-	55,003	55,003	1,047,733
Investment Earnings	-	-	1,206	1,206	16,265
Miscellaneous	1,397,500	7,086,500	260,343	(6,826,157)	30,492,239
Total revenues	<u>1,397,500</u>	<u>35,223,435</u>	<u>15,213,743</u>	<u>(20,009,692)</u>	<u>258,134,196</u>
EXPENDITURES					
Current					
Instruction	-	19,286,341	1,853,692	17,432,649	122,169,333
Pupil Services	-	652,022	309,244	342,778	33,215,100
Improvement of Instructional Services	-	328,130	150,231	177,899	2,221,016
Instructional Staff Training	-	663,350	570,965	92,384	29,270,424
Educational Media Services	-	-	-	-	346,123
Federal Grant Administration	-	-	418,421	(418,421)	4,603,737
General Administration	115,500	486,247	214,017	272,230	8,069,228
School Administration	-	-	14,832	(14,832)	3,794,076
Support Services - Business	10,500	10,500	11,527	(1,027)	772,535
Maintenance And Operation	122,500	122,500	6,897	115,603	6,705,646
School Safety And Security	-	2,855,820	52,445	2,803,375	-
Student Transportation Service	-	8,589,193	423,112	8,166,081	6,921,163
Support Services - Central	14,700	19,700	3,503	16,197	2,387,066
Other Support Services	-	-	-	-	467,791
School Nutrition Program	-	-	-	-	1,644,960
Enterprise Operations	4,674,000	4,674,000	171,716	4,502,284	5,678,161
Capital Outlays	-	-	-	-	20,155,071
Other Outlays	-	-	-	-	650
Debt Service	-	-	-	-	-
Total current	<u>4,937,200</u>	<u>37,687,803</u>	<u>4,200,602</u>	<u>33,487,201</u>	<u>248,422,079</u>
Total expenditures	<u>4,937,200</u>	<u>37,687,803</u>	<u>4,200,602</u>	<u>33,487,201</u>	<u>248,422,079</u>
Excess (deficiency) of revenues over expenditures	<u>(3,539,700)</u>	<u>(2,464,368)</u>	<u>11,013,141</u>	<u>13,477,509</u>	<u>9,712,117</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,774,000	4,774,000	3,029,046	(1,744,954)	17,862,011
Operating Transfers To Other Funds	-	(18,300)	(29,046)	(10,746)	(2,777,819)
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>4,774,000</u>	<u>4,755,700</u>	<u>3,000,000</u>	<u>(1,755,700)</u>	<u>15,084,191</u>
Net change in fund balances	<u>1,234,300</u>	<u>2,291,332</u>	<u>14,013,141</u>	<u>11,721,809</u>	<u>24,796,308</u>
Fund balances - beginning, as previously reported	86,436,845	86,436,845	(1,159,764)	(6,532,184)	40,900,666
Fund balance - ending	<u>\$ 87,671,145</u>	<u>\$ 88,728,177</u>	<u>\$ 12,853,377</u>	<u>\$ 5,189,625</u>	<u>\$ 65,696,974</u>

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