

# Monthly Financial Report

August 30, 2025

---

FISCAL YEAR 2026

---

DeKalb County School District  
Byron Schueneman, Chief Financial Officer



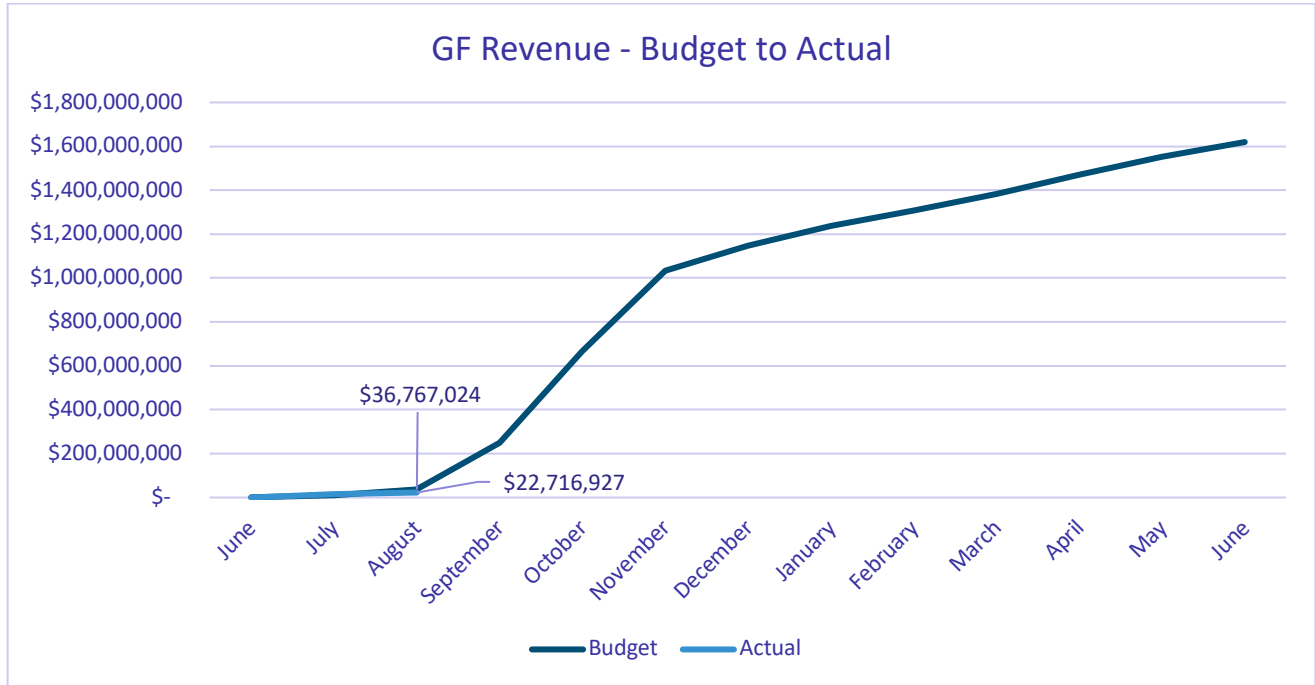
---

## Table of Contents

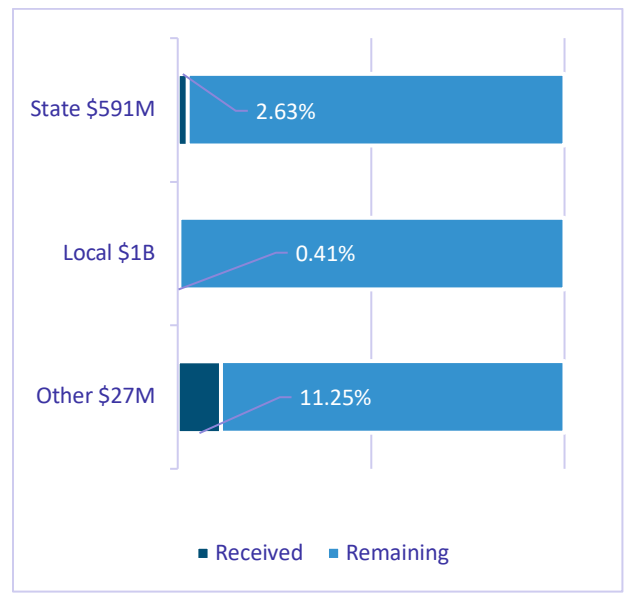
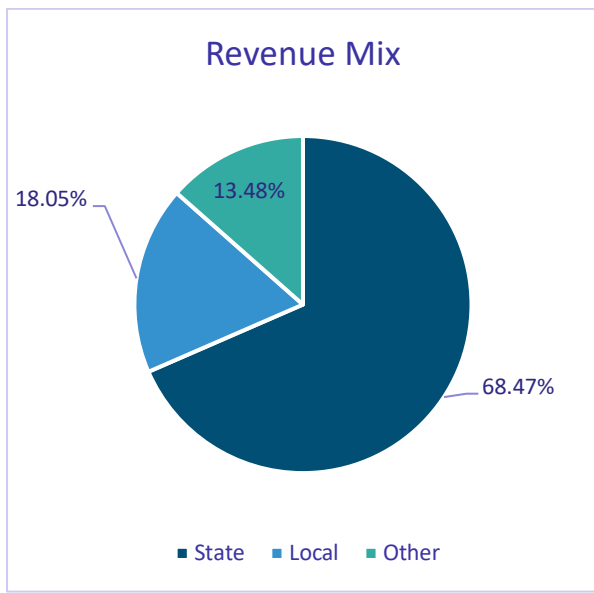
<u>KEY PERFORMANCE INDICATORS</u>	<u>3</u>
<u>BALANCE SHEET</u>	<u>7</u>
<u>STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES</u>	<u>8</u>
<u>SRECFB - BUDGET TO ACTUAL</u>	<u>9</u>

# Key Performance Indicators

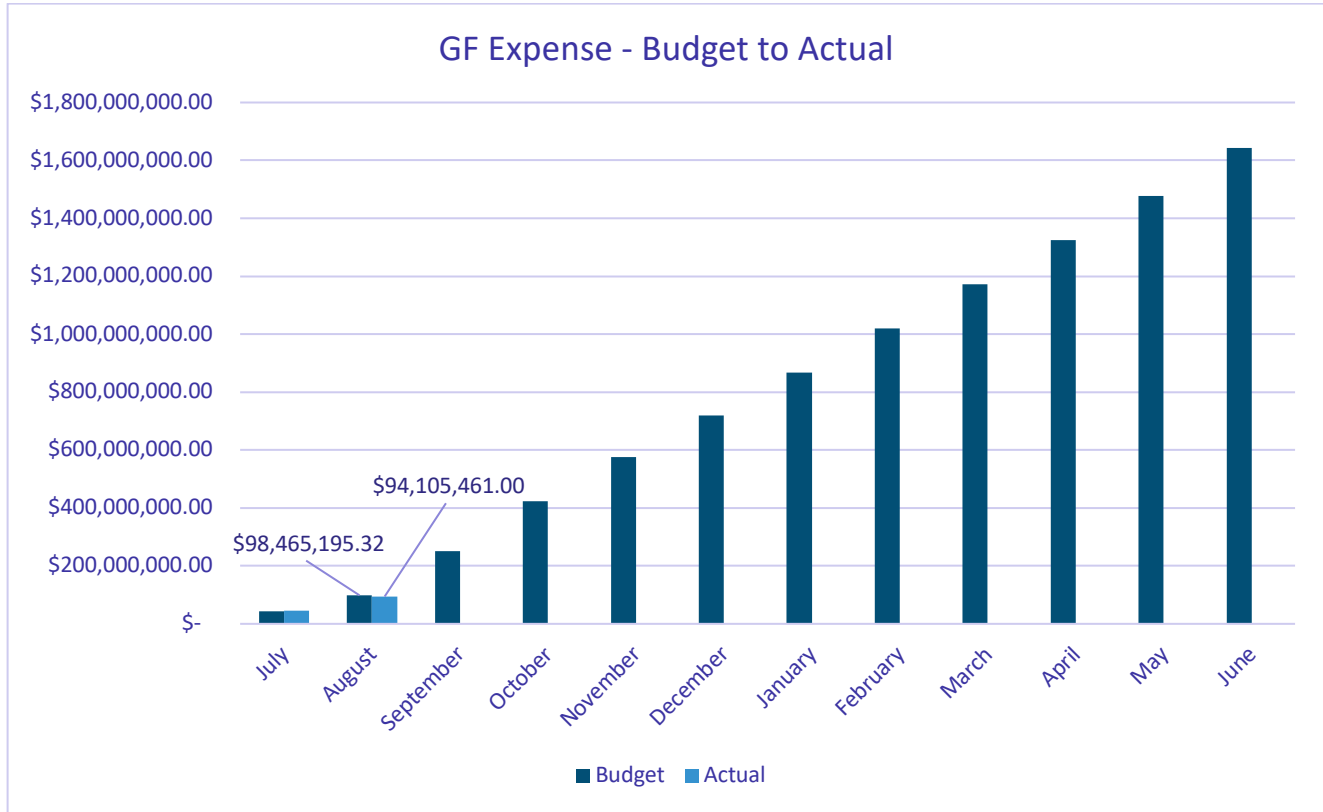
## General Fund Revenues



	Amount Collected	Percentage of Budget
Actual	\$22.7M	1.4%
Benchmark	\$36.8M	2.3%
Difference	<b>\$14.1M</b>	<b>.9%</b>

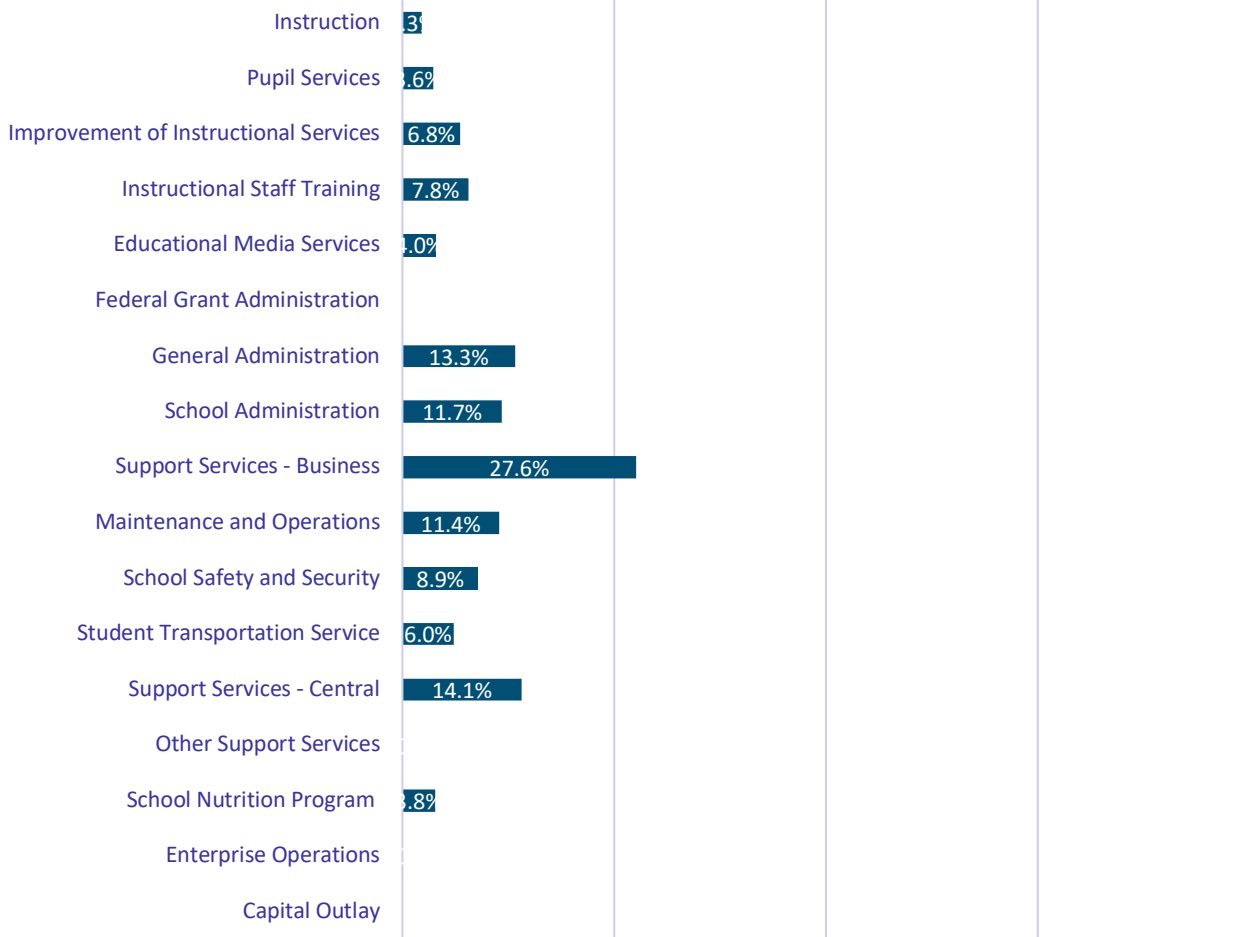


## General Fund Expenses

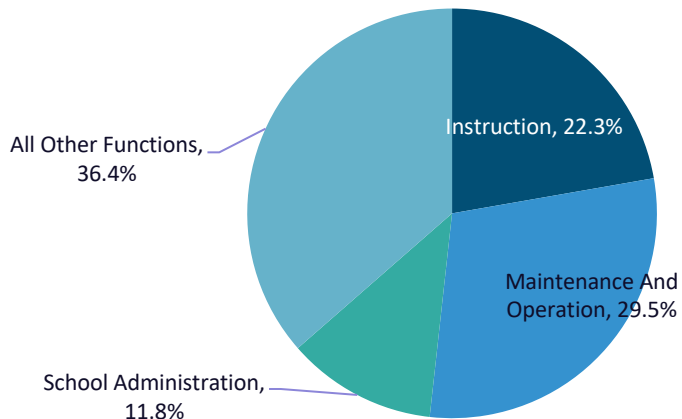


	Amount Spent	Percentage of Budget
Actual + Transfer Out	\$94.1M	5.76%
Benchmark	\$98.5B	5.78%
Difference	<b>\$4.4M</b>	<b>.02%</b>

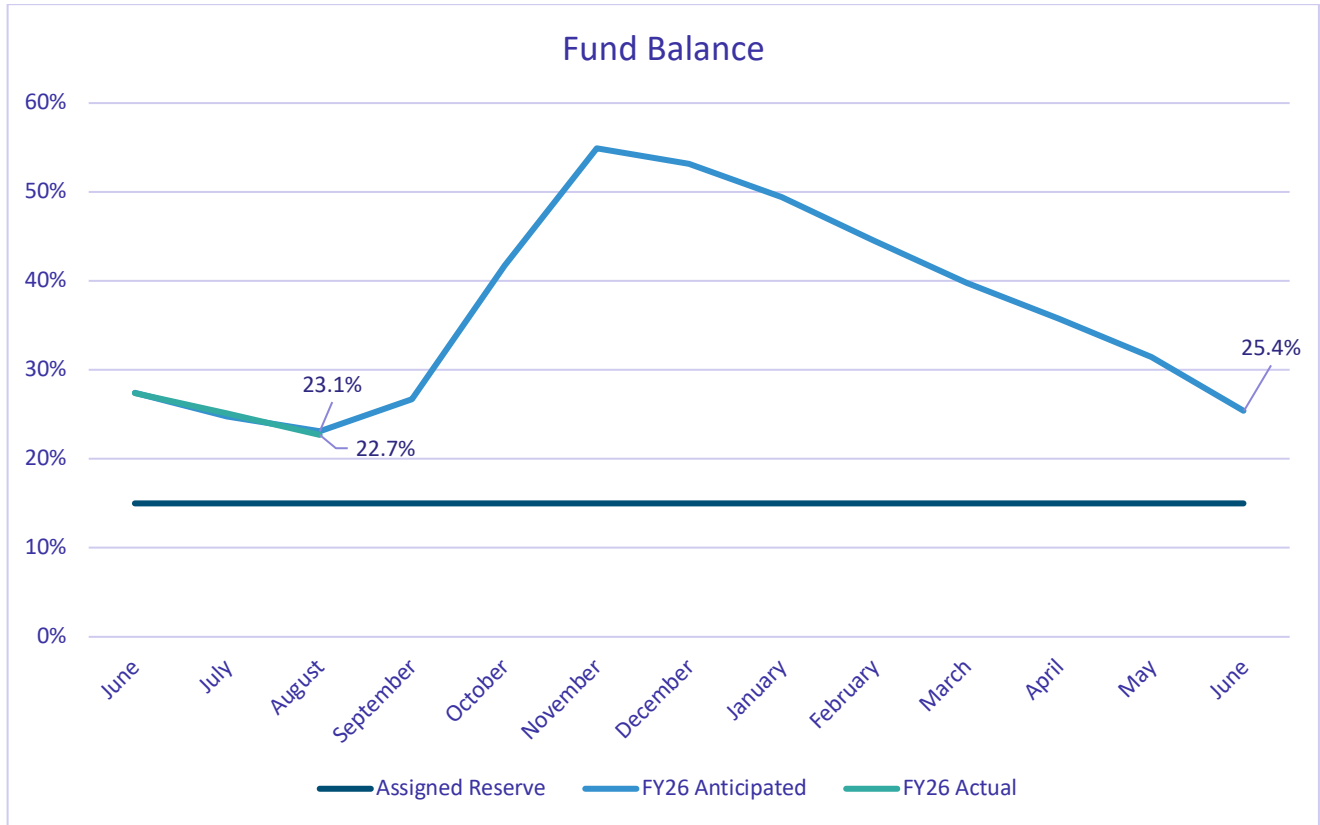
### GF Budget Utilization by Function



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	\$20.3M	22.3%
M&O	\$26.9M	29.5%
School Administration	\$10.8M	11.8%



## Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	\$1.0M		
Committed (15%)	\$245.3M	15.0%	15.0%
Unassigned	\$126.5M	7.7%	8.1%
<b>Total</b>	<b>\$371.8M</b>	<b>22.7%</b>	<b>23.1%</b>

DEKALB COUNTY BOARD OF EDUCATION  
Balance Sheet  
Governmental Funds  
August 31, 2025

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>Assets</b>						
Cash and Cash Equivalents	\$ 426,331,999	\$ 612,995,416	\$ -	\$ 21,709,663	\$ (2,168,922)	\$ 1,058,868,156
Receivable, Net						
Federal Government	-	-	-	1,595,870	22,463,278	24,059,148
Local	-	-	-	-	3,143	3,143
Other	407,955	-	-	-	-	407,955
Inventories	1,469,897	-	-	1,018,934	-	2,488,831
Accounts Receivable	-	-	-	3,090	235,700	238,790
Total assets and deferred outflows of resources	<u>\$ 428,209,852</u>	<u>\$ 612,995,416</u>	<u>\$ -</u>	<u>\$ 24,327,557</u>	<u>\$ 20,533,199</u>	<u>\$ 1,086,066,023</u>
<b>Liabilities</b>						
Accounts Payable	\$ 11,954,061	\$ 6,248,886	\$ -	\$ 180,952	\$ 826,350	\$ 19,210,249
Payroll Withholdings Payable	44,533,792	-	-	-	-	44,533,792
Unearned/Unavailable Revenue	-	-	-	-	722,004	722,004
Total liabilities	<u>56,487,853</u>	<u>6,248,886</u>	<u>-</u>	<u>180,952</u>	<u>1,548,354</u>	<u>64,466,044</u>
Total liabilities and deferred inflows of resources	<u>56,487,853</u>	<u>6,248,886</u>	<u>-</u>	<u>180,952</u>	<u>1,548,354</u>	<u>64,466,044</u>
<b>FUND BALANCES</b>						
Nonspendable						
Inventories	\$ 1,469,897	\$ -	\$ -	\$ -	\$ -	\$ 1,469,897
Reserve for Inventories	-	-	-	1,018,934	-	1,018,934
Restricted						
Capital Projects	-	571,380,175	-	-	-	571,380,175
Continuation of Grant Programs	-	-	-	23,127,671	12,583,979	35,711,650
Committed						
Reserve	241,906,168	-	-	-	-	241,906,168
Assigned						
Capital Projects	-	35,366,355	-	-	-	35,366,355
Student Activity Accounts	-	-	-	-	6,400,866	6,400,866
Unassigned						
	<u>128,345,933</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,345,933</u>
Total fund balances	<u>371,721,999</u>	<u>606,746,530</u>	<u>-</u>	<u>24,146,605</u>	<u>18,984,845</u>	<u>1,021,599,979</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 428,209,852</u>	<u>\$ 612,995,416</u>	<u>\$ -</u>	<u>\$ 24,327,557</u>	<u>\$ 20,533,199</u>	<u>\$ 1,086,066,023</u>

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

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

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Property Taxes	\$ 4,100,304	\$ -	\$ -	\$ -	\$ -	\$ 4,100,304
Sales Taxes	-	13,128,217	-	-	-	13,128,217
State Funds	15,554,036	-	-	251,704	3,646,844	19,452,584
Federal Funds	-	-	-	365,123	6,655,550	7,020,673
Charges for Services	-	-	-	-	1,329,421	1,329,421
Investment Earnings	3,060,787	4,136,857	-	-	-	7,197,644
Miscellaneous	1,800	-	-	293,992	698,828	994,620
Total revenues	<u>22,716,927</u>	<u>17,265,073</u>	<u>-</u>	<u>910,819</u>	<u>12,330,642</u>	<u>53,223,462</u>
<b>EXPENDITURES</b>						
Current						
Instruction	20,272,523	9,401,700	-	-	4,133,452	33,807,675
Pupil Services	4,608,560	-	-	-	1,617,881	6,226,441
Improvement of Instructional Services	3,131,210	4,017,524	-	-	238,711	7,387,445
Instructional Staff Training	53,209	-	-	-	1,237,782	1,290,991
Educational Media Services	781,957	-	-	-	3,294	785,250
Federal Grant Administration	-	-	-	-	844,723	844,723
General Administration	5,831,572	-	-	-	340,687	6,172,259
School Administration	10,771,023	-	-	-	42,145	10,813,168
Support Services - Business	2,685,781	-	-	21,584	23,431	2,730,796
Maintenance And Operation	26,869,654	334,887	-	-	5,629	27,210,170
School Safety And Security	2,070,928	-	-	-	126,822	2,197,750
Student Transportation Service	5,553,167	1,407,990	-	-	448,015	7,409,172
Support Services - Central	8,377,535	1,492,149	-	-	5,499	9,875,183
School Nutrition Program	-	-	-	5,112,694	-	5,112,694
Enterprise Operations	12,949	-	-	-	235,609	248,558
Capital Outlays						
Facilities Acquisition & Construction	85,392	9,538,246	-	-	-	9,623,638
Total expenditures	<u>91,105,461</u>	<u>26,192,496</u>	<u>-</u>	<u>5,134,277</u>	<u>9,303,678</u>	<u>131,735,913</u>
Excess (deficiency) of revenues over expenditure	<u>(68,388,534)</u>	<u>(8,927,423)</u>	<u>-</u>	<u>(4,223,458)</u>	<u>3,026,964</u>	<u>(78,512,451)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
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	(71,388,534)	(8,927,423)	-	(4,223,458)	6,026,964	(78,512,451)
Fund balances - beginning	443,110,533	615,673,952	-	28,370,063	12,957,881	1,100,112,429
Fund balances - ending	<u>\$ 371,721,999</u>	<u>\$ 606,746,530</u>	<u>\$ -</u>	<u>\$ 24,146,605</u>	<u>\$ 18,984,845</u>	<u>\$ 1,021,599,979</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 August 30, 2025  
With Comparative Totals for June 30, 2025

	GENERAL FUND				
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
<b>REVENUES</b>					
Property Taxes	\$ 1,001,496,971	\$ 1,001,496,971	\$ 4,100,304	\$ (997,396,667)	\$ 946,887,449
Sales Taxes	6,000,000	6,000,000	-	(6,000,000)	8,465,777
State Funds	590,784,324	590,859,679	15,554,036	(575,305,643)	558,627,472
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	-	(1,000,000)	1,271,658
Investment Earnings	17,500,000	17,500,000	3,060,787	(14,439,213)	25,443,797
Miscellaneous	2,730,000	2,730,000	1,800	(2,728,200)	3,427,217
Total revenues	<u>1,619,511,295</u>	<u>1,619,586,650</u>	<u>22,716,927</u>	<u>(1,596,869,723)</u>	<u>1,544,123,370</u>
<b>EXPENDITURES</b>					
Current					
Instruction	882,202,444	881,908,530	20,272,523	861,636,007	919,354,603
Pupil Services	123,954,162	124,155,828	4,608,560	119,547,269	98,266,441
Improvement of Instructional Services	44,812,845	45,660,082	3,131,210	42,528,872	19,440,348
Instructional Staff Training	581,584	676,468	53,209	623,258	606,613
Educational Media Services	19,245,384	19,447,152	781,957	18,665,195	23,982,980
Federal Grant Administration	-	-	-	-	23,598
General Administration	45,317,083	43,105,833	5,831,572	37,274,261	57,533,446
School Administration	92,008,882	91,811,870	10,771,023	81,040,847	90,642,207
Support Services - Business	9,733,473	10,083,028	2,685,781	7,397,247	23,469,802
Maintenance And Operation	227,960,722	227,708,805	26,869,654	200,839,151	169,324,234
School Safety And Security	12,155,302	13,006,835	2,070,928	10,935,907	21,696,769
Student Transportation Service	91,918,519	93,253,257	5,553,167	87,700,091	82,898,384
Support Services - Central	59,456,001	60,027,920	8,377,535	51,650,385	51,003,878
Other Support Services	1,734,444	1,617,776	-	1,617,776	29,994
School Nutrition Program	336,368	336,368	-	336,368	405,846
Enterprise Operations	1,290,576	(7,401)	12,949	(20,350)	1,015,659
Capital Outlays	-	-	85,392	(85,392)	914,772
Debt Service	-	-	-	-	-
Total current	<u>1,612,707,789</u>	<u>1,612,792,351</u>	<u>91,105,461</u>	<u>1,521,686,890</u>	<u>1,560,609,574</u>
Total expenditures	<u>1,612,707,789</u>	<u>1,612,792,351</u>	<u>91,105,461</u>	<u>1,521,686,890</u>	<u>1,560,609,574</u>
Excess (deficiency) of revenues over expenditures	<u>6,803,506</u>	<u>6,794,299</u>	<u>(68,388,534)</u>	<u>(75,182,833)</u>	<u>(16,486,204)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers From Other Funds	-	-	-	-	31,478,428
Operating Transfers To Other Funds	(8,100,000)	(8,100,000)	(3,000,000)	5,100,000	(62,366,466)
Sale or Compensation for the Loss of Capital Assets	100,000	100,000	-	(100,000)	139,370
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>(30,748,667)</u>
Net change in fund balances	(1,196,494)	(1,205,701)	(71,388,534)	(70,182,833)	(47,234,871)
Fund balances - beginning	443,110,533	443,110,533	443,110,533	-	490,345,404
Fund balances - ending	<u>\$ 441,914,039</u>	<u>\$ 441,904,832</u>	<u>\$ 371,721,999</u>	<u>\$ (70,182,833)</u>	<u>\$ 443,110,533</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 August 30, 2025  
With Comparative Totals for June 30, 2025

	CAPITAL PROJECTS FUND				
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	13,128,217	13,128,217	154,532,044
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	(12,330,946)	(12,330,946)	4,136,857	16,467,803	28,725,933
Miscellaneous	-	-	-	-	340,058
Total revenues	<u>(12,330,946)</u>	<u>(12,330,946)</u>	<u>17,265,073</u>	<u>29,596,020</u>	<u>188,152,576</u>
<b>EXPENDITURES</b>					
Current					
Instruction	35,363,679	35,363,679	9,401,700	25,961,979	23,631,055
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	30,029,491	31,045,343	4,017,524	27,027,818	13,344,860
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	(1,679,600)	(1,679,600)	334,887	(2,014,488)	1,801,398
School Safety And Security	-	-	-	-	-
Student Transportation Service	5,742,460	5,742,460	1,407,990	4,334,470	2,779,790
Support Services - Central	13,862,390	13,862,390	1,492,149	12,370,241	5,127,797
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays	612,490,837	665,360,481	9,538,246	655,822,236	200,482,662
Debt Service	434,566	434,566	-	434,566	-
Total current	<u>696,243,823</u>	<u>750,129,319</u>	<u>26,192,496</u>	<u>723,936,823</u>	<u>247,167,561</u>
Total expenditures	<u>696,243,823</u>	<u>750,129,319</u>	<u>26,192,496</u>	<u>723,936,823</u>	<u>247,167,561</u>
Excess (deficiency) of revenues over expenditures	<u>(708,574,769)</u>	<u>(762,460,265)</u>	<u>(8,927,423)</u>	<u>753,532,843</u>	<u>(59,014,986)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
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>(708,574,769)</u>	<u>(762,460,265)</u>	<u>(8,927,423)</u>	<u>753,532,843</u>	<u>(2,966,093)</u>
Fund balances - beginning	615,673,952	615,673,952	615,673,952	-	618,640,045
Fund balances - ending	<u>\$ (92,900,817)</u>	<u>\$ (146,786,313)</u>	<u>\$ 606,746,530</u>	<u>\$ 753,532,843</u>	<u>\$ 615,673,952</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 August 30, 2025  
With Comparative Totals for June 30, 2025

SCHOOL NUTRITION FUND					
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	-	251,704	251,704	1,772,268
Federal Funds	10,357,738	10,357,738	365,123	(9,992,615)	58,982,581
Charges for Services	72,861,878	72,861,878	-	(72,861,878)	-
Investment Earnings	-	-	-	-	-
Miscellaneous	612,751	612,751	293,992	(318,759)	2,164,399
Total revenues	<u>83,832,367</u>	<u>83,832,367</u>	<u>910,819</u>	<u>(82,921,548)</u>	<u>62,919,249</u>
<b>EXPENDITURES</b>					
Current					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	21,584	(21,584)	49,532
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	5,112,694	80,719,674	63,309,133
Enterprise Operations	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
Total current	<u>85,832,367</u>	<u>85,832,367</u>	<u>5,134,277</u>	<u>80,698,090</u>	<u>63,358,665</u>
Total expenditures	<u>85,832,367</u>	<u>85,832,367</u>	<u>5,134,277</u>	<u>80,698,090</u>	<u>63,358,665</u>
Excess (deficiency) of revenues over expenditures	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(4,223,458)</u>	<u>(2,223,458)</u>	<u>(439,417)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	-	-	(4,223,458)	(4,223,458)	25,242
Fund balances - beginning	28,370,063	28,370,063	28,370,063	-	28,344,821
Fund balances - ending	<u>\$ 28,370,063</u>	<u>\$ 28,370,063</u>	<u>\$ 24,146,605</u>	<u>\$ (4,223,458)</u>	<u>\$ 28,370,063</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 August 30, 2026  
With Comparative Totals for June 30, 2025

NONMAJOR GOVERNMENTAL FUNDS					
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	(1,687,125)	15,876,449	3,646,844	(12,229,605)	48,833,992
Federal Funds	152,545,766	164,743,323	6,655,550	(158,087,774)	188,407,564
Charges for Services	1,800	1,800	1,329,421	1,327,621	2,572,201
Investment Earnings	-	-	-	-	14,905
Miscellaneous	387,778	6,679,413	698,828	(5,980,585)	20,874,561
Total revenues	<u>151,248,220</u>	<u>187,300,986</u>	<u>12,330,642</u>	<u>(174,970,344)</u>	<u>260,703,223</u>
<b>EXPENDITURES</b>					
Current					
Instruction	52,847,060	75,144,293	4,133,452	71,010,841	130,265,467
Pupil Services	40,461,448	47,122,872	1,617,881	45,504,991	38,799,169
Improvement of Instructional Services	1,182,676	2,069,779	238,711	1,831,068	3,236,069
Instructional Staff Training	47,984,223	53,632,140	1,237,782	52,394,358	31,023,752
Educational Media Services	45,205	45,205	3,294	41,911	625,854
Federal Grant Administration	7,547,314	7,966,925	844,723	7,122,202	4,836,467
General Administration	2,246,700	2,706,573	340,687	2,365,887	5,078,060
School Administration	236,266	236,266	42,145	194,121	2,397,400
Support Services - Business	10,500	146,500	23,431	123,069	597,576
Maintenance And Operation	154,733	154,733	5,629	149,104	7,316,152
School Safety And Security	-	2,855,820	126,822	2,728,998	6,220,551
Student Transportation Service	21,125,640	22,272,553	448,015	21,824,538	5,525,452
Support Services - Central	61,097	814,374	5,499	808,876	1,434,826
Other Support Services	-	-	-	-	467,661
School Nutrition Program	-	-	-	-	1,616,511
Enterprise Operations	4,674,000	4,674,000	235,609	4,438,391	3,997,935
Capital Outlays	686	686	-	686	20,644,454
Debt Service	-	-	-	-	-
Total current	<u>178,577,548</u>	<u>219,842,719</u>	<u>9,303,678</u>	<u>210,539,041</u>	<u>264,083,356</u>
Total expenditures	<u>178,577,548</u>	<u>219,842,719</u>	<u>9,303,678</u>	<u>210,539,041</u>	<u>264,083,356</u>
Excess (deficiency) of revenues over expenditures	<u>(27,329,328)</u>	<u>(32,541,733)</u>	<u>3,026,964</u>	<u>35,568,697</u>	<u>(3,380,132)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers From Other Funds	4,774,000	4,774,000	3,029,046	(1,744,954)	8,018,741
Operating Transfers To Other Funds	-	(134,750)	(29,046)	105,704	(32,581,394)
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>4,774,000</u>	<u>4,639,250</u>	<u>3,000,000</u>	<u>(1,639,250)</u>	<u>(24,562,652)</u>
Net change in fund balances	(22,555,328)	(27,902,483)	6,026,964	33,929,447	(27,942,785)
Fund balances - beginning	12,957,881	12,957,881	12,957,881	-	40,900,666
Fund balances - ending	<u>\$ (9,597,447)</u>	<u>\$ (14,944,602)</u>	<u>\$ 18,984,845</u>	<u>\$ 33,929,447</u>	<u>\$ 12,957,881</u>

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