

Monthly Financial Report

January 31, 2026

FISCAL YEAR 2026

DeKalb County School District
Byron Schueneman, Chief Financial Officer

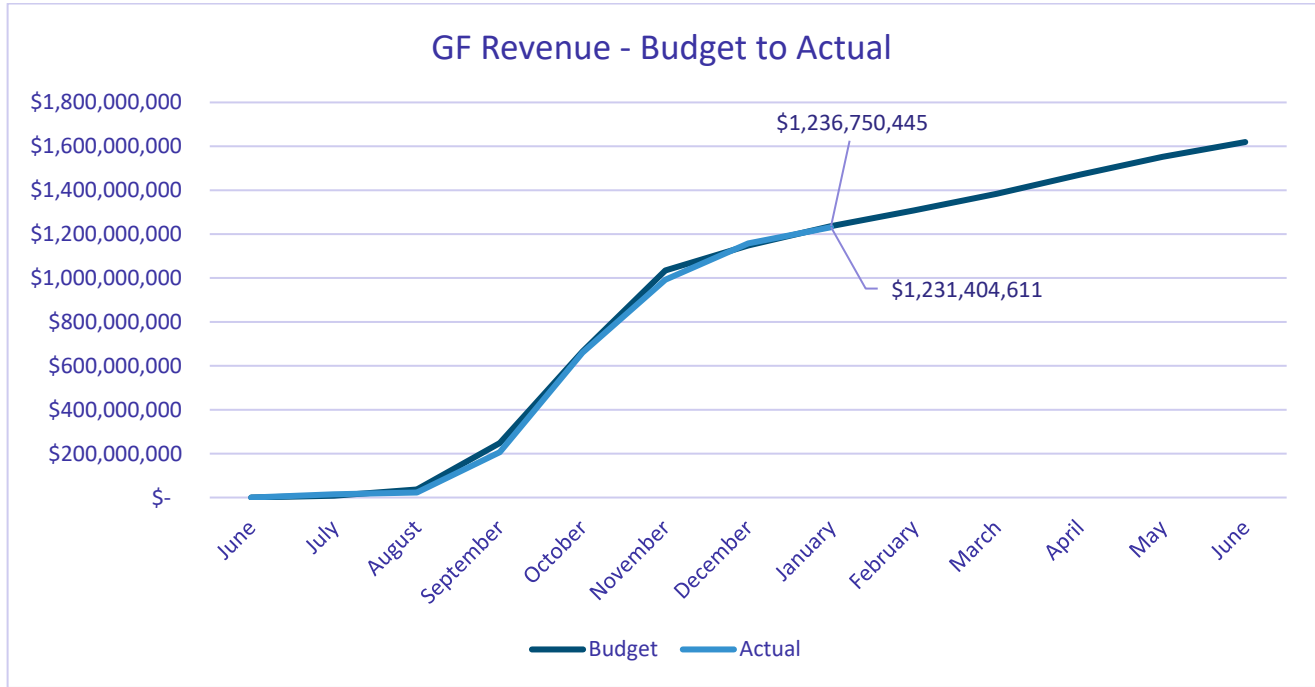


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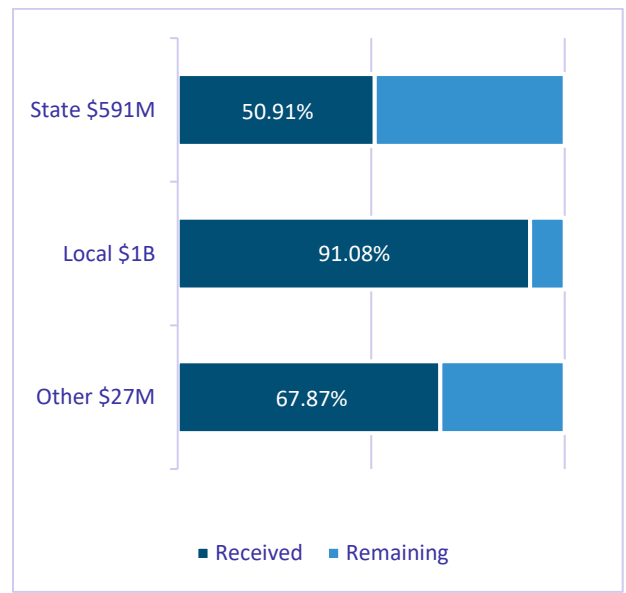
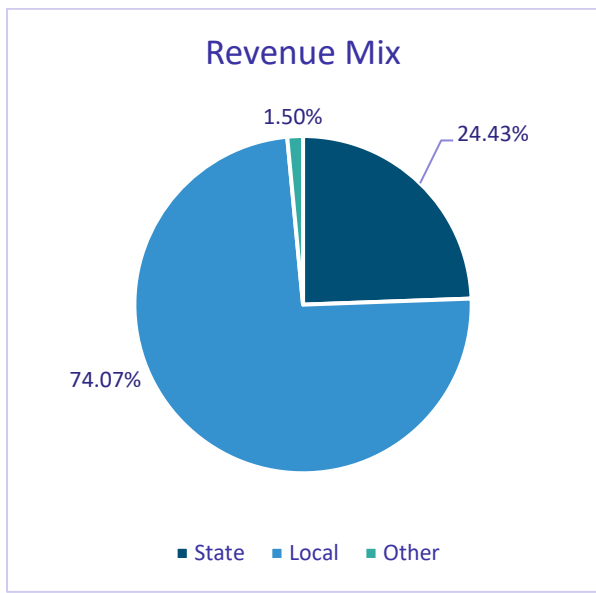
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Key Performance Indicators

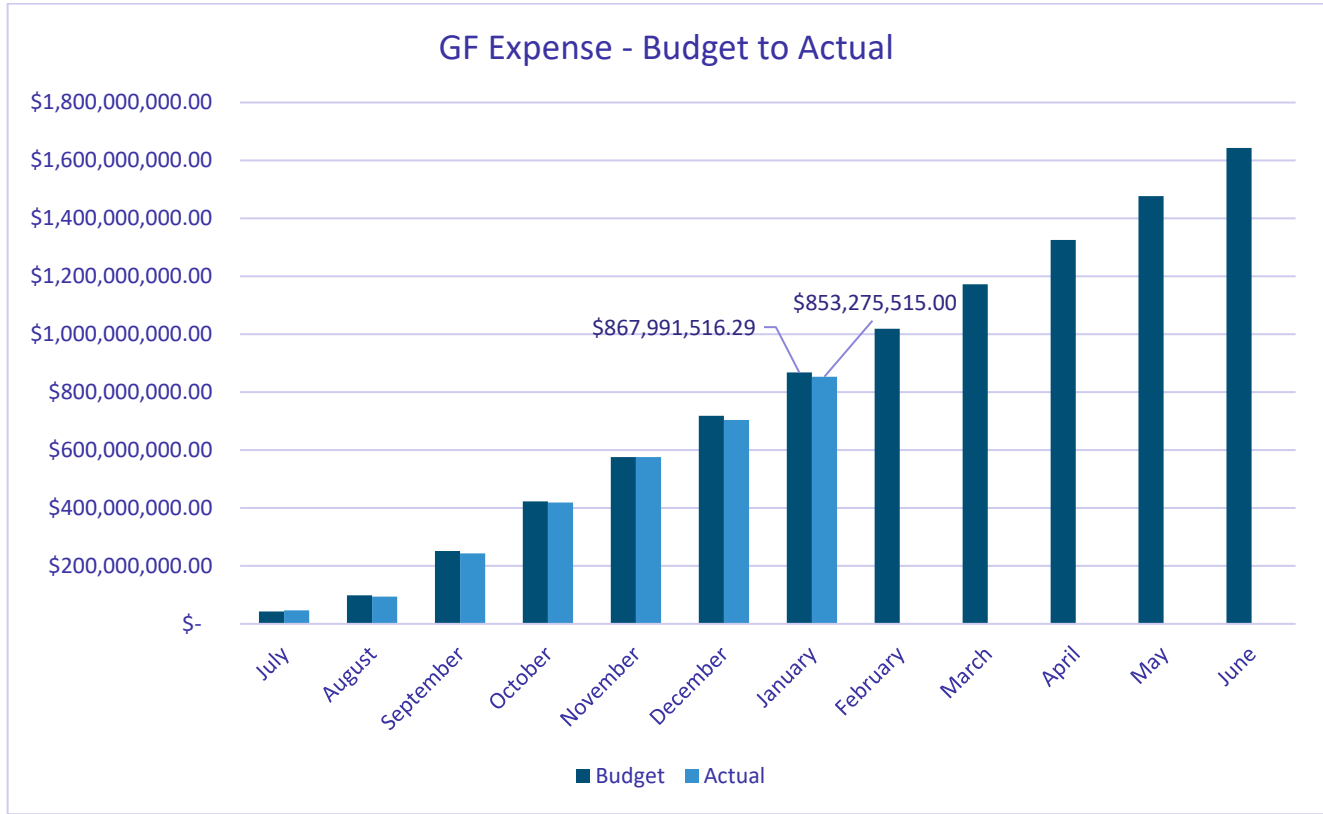
General Fund Revenues



	Amount Collected	Percentage of Budget
Actual	\$1.231B	76.1%
Benchmark	\$1.237B	76.3%
Difference	-\$5.1M	0.2%

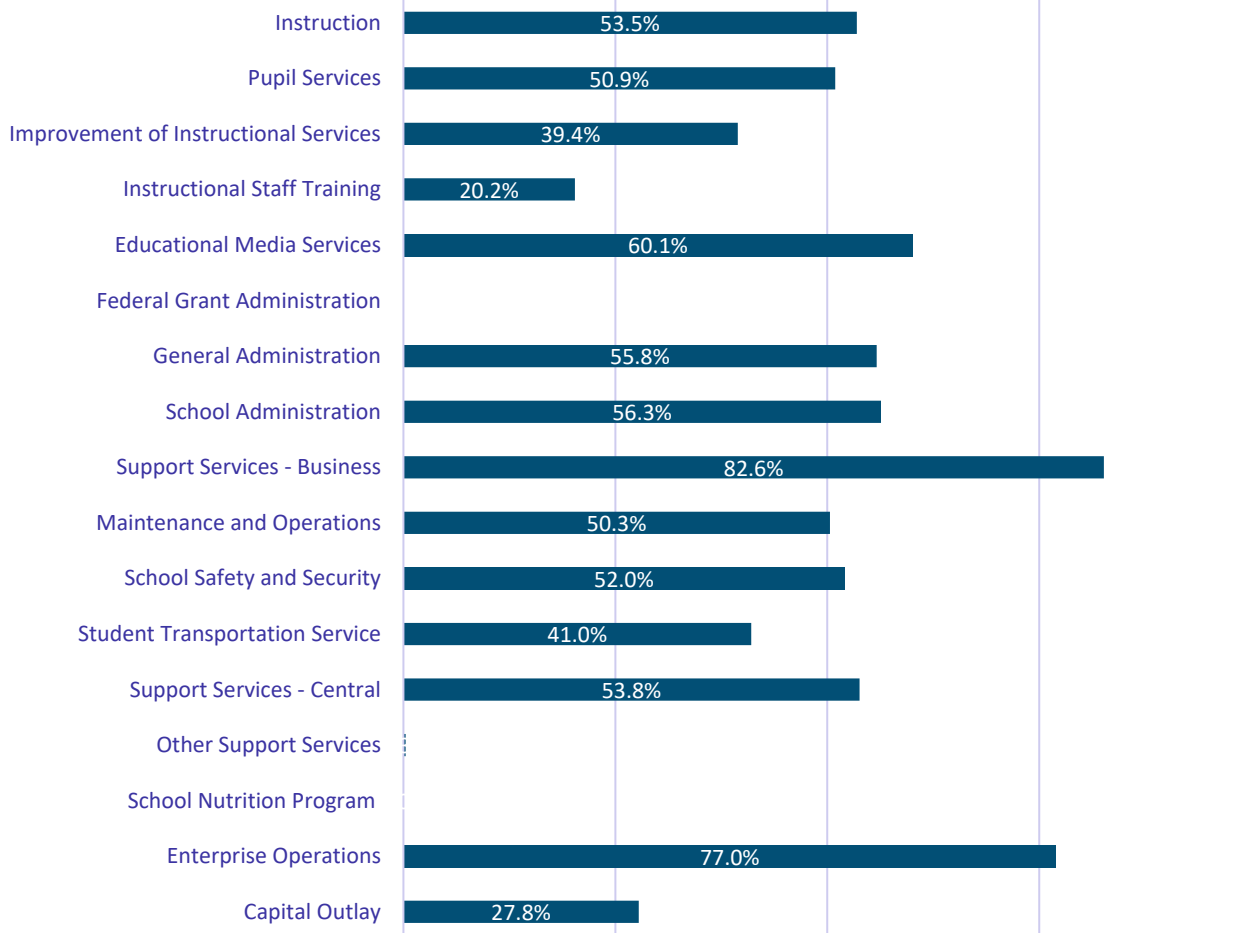


General Fund Expenses

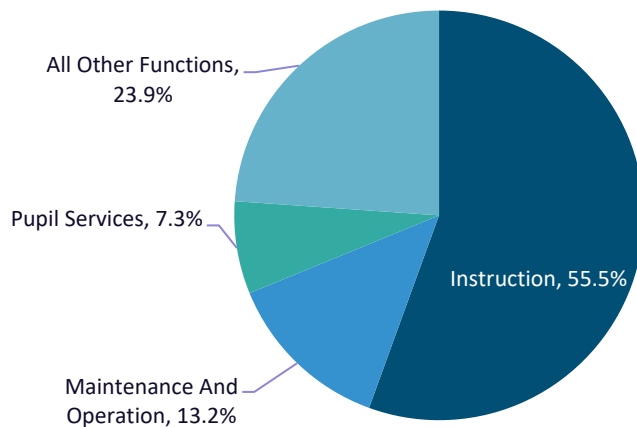


	Amount Spent	Percentage of Budget
Actual + Transfer Out	\$853.3M	52.3%
Benchmark	\$868.0M	52.8%
Difference	\$14.7M	0.5%

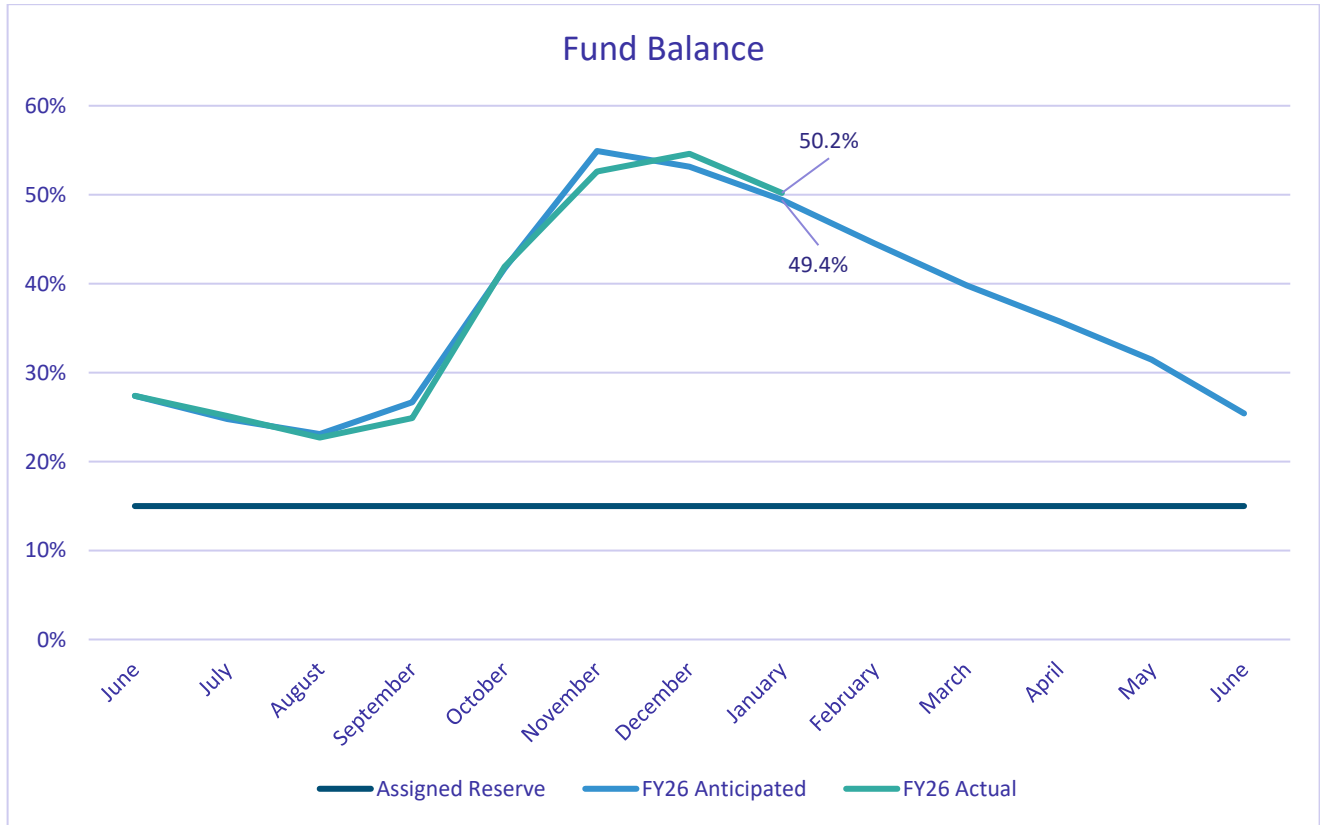
GF Budget Utilization by Function



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	\$472.3M	55.5%
M&O	\$112.6M	13.2%
Pupil Services	\$62.1M	7.3%



Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	\$1.5M		
Committed (15%)	\$241.9M	15.0%	15.0%
Unassigned	\$578.0M	35.2%	34.4%
Total	\$821.4M	50.2%	49.4%

DEKALB COUNTY BOARD OF EDUCATION
Balance Sheet
Governmental Funds
January 31, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets						
Cash and Cash Equivalents	\$ 876,420,220	\$ 554,320,534	\$ -	\$ 24,653,716	\$ (3,678,317)	\$ 1,451,716,152
Receivable, Net						
Taxes	1,775,104	-	-	-	-	1,775,104
State Government	41,135,815	-	-	-	46,547	41,182,362
Federal Government	-	-	-	-	25,017,905	25,017,905
Other	-	-	-	3,090	5,700	8,790
Inventories	1,469,897	-	-	1,750,370	-	3,220,267
Total assets and deferred outflows of resources	<u>\$ 920,801,036</u>	<u>\$ 554,320,534</u>	<u>\$ -</u>	<u>\$ 26,407,176</u>	<u>\$ 21,391,835</u>	<u>\$ 1,522,920,581</u>
Liabilities						
Accounts Payable	\$ 5,970	\$ 25,334	\$ -	\$ -	\$ 57,786	\$ 89,090
Salaries & Benefits Payable	56,285,050	-	-	-	-	56,285,050
Payroll Withholdings Payable	43,076,165	-	-	-	-	43,076,165
Unearned/Unavailable Revenue	-	-	-	-	722,004	722,004
Total liabilities	<u>99,367,185</u>	<u>25,334</u>	<u>-</u>	<u>-</u>	<u>779,789</u>	<u>100,172,309</u>
Total liabilities and deferred inflows of resources	<u>99,367,185</u>	<u>25,334</u>	<u>-</u>	<u>-</u>	<u>779,789</u>	<u>100,172,309</u>
FUND BALANCES						
Nonspendable						
Reserve for Inventories	\$ 1,469,897	\$ -	\$ -	\$ 1,750,370	\$ -	\$ 3,220,267
Restricted						
Capital Projects	-	525,811,104	-	-	-	525,811,104
Continuation of Grant Programs	-	-	-	24,656,806	14,530,227	39,187,032
Committed						
Reserve	241,906,168	-	-	-	-	241,906,168
Assigned						
Capital Projects	-	28,484,095	-	-	-	28,484,095
Student Activity Accounts	-	-	-	-	6,081,819	6,081,819
Unassigned	578,057,785	-	-	-	-	578,057,785
Total fund balances	<u>821,433,851</u>	<u>554,295,200</u>	<u>-</u>	<u>26,407,176</u>	<u>20,612,046</u>	<u>1,422,748,272</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 920,801,036</u>	<u>\$ 554,320,534</u>	<u>\$ -</u>	<u>\$ 26,407,176</u>	<u>\$ 21,391,835</u>	<u>\$ 1,522,920,581</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 January 31, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	\$ 912,124,642	\$ -	\$ -	\$ -	\$ -	\$ 912,124,642
Sales Taxes	5,036,480	79,668,989	-	-	-	84,705,468
State Funds	300,799,722	-	-	943,944	17,176,902	318,920,568
Federal Funds	-	-	-	30,675,118	48,342,845	79,017,963
Charges for Services	177,164	-	-	370,487	4,285,502	4,833,153
Investment Earnings	12,515,156	12,970,623	-	-	2,409	25,488,188
Miscellaneous	751,448	25,077	-	1,177,938	8,639,934	10,594,397
Total revenues	<u>1,231,404,611</u>	<u>92,664,689</u>	<u>-</u>	<u>33,167,487</u>	<u>78,447,592</u>	<u>1,435,684,379</u>
EXPENDITURES						
Current						
Instruction	472,249,991	22,694,569	-	-	35,576,890	530,521,449
Pupil Services	62,100,162	-	-	-	11,432,815	73,532,977
Improvement of Instructional Services	18,992,715	8,744,058	-	-	461,524	28,198,298
Instructional Staff Training	256,734	-	-	-	15,155,216	15,411,950
Educational Media Services	11,659,934	-	-	-	6,069	11,666,004
Federal Grant Administration	-	-	-	-	3,085,145	3,085,145
General Administration	23,087,893	-	-	-	1,154,369	24,242,263
School Administration	51,873,680	-	-	-	166,188	52,039,868
Support Services - Business	11,164,755	-	-	75,549	127,506	11,367,809
Maintenance And Operation	112,633,878	1,167,174	-	-	745,335	114,546,387
School Safety And Security	16,404,039	-	-	-	4,160,595	20,564,634
Student Transportation Service	38,434,555	1,830,387	-	-	568,977	40,833,919
Support Services - Central	30,207,421	8,365,711	-	-	29,130	38,602,262
Other Support Services	4,114	-	-	-	174,539	178,652
School Nutrition Program	-	-	-	35,054,825	-	35,054,825
Enterprise Operations	192,529	-	-	-	1,083,254	1,275,784
Capital Outlays						
Facilities Acquisition & Construction	878,989	111,241,542	-	-	-	112,120,531
Total expenditures	<u>850,141,390</u>	<u>154,043,441</u>	<u>-</u>	<u>35,130,375</u>	<u>73,927,553</u>	<u>1,113,242,758</u>
Excess (deficiency) of revenues over expenditures	<u>381,263,222</u>	<u>(61,378,753)</u>	<u>-</u>	<u>(1,962,887)</u>	<u>4,520,039</u>	<u>322,441,621</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	-	-	-	3,346,836	3,346,836
Operating Transfers To Other Funds	(3,134,125)	-	-	-	(212,710)	(3,346,836)
Sale or Compensation for the Loss of Capital Assets	193,999	-	-	-	-	193,999
Total other financing sources (uses)	<u>(2,940,126)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,134,125</u>	<u>193,999</u>
Net change in fund balances	378,323,095	(61,378,753)	-	(1,962,887)	7,654,165	322,635,620
Fund balances - beginning	443,110,756	615,673,952	-	28,370,063	12,957,881	1,100,112,652
Fund balances - ending	<u>\$ 821,433,851</u>	<u>\$ 554,295,200</u>	<u>\$ -</u>	<u>\$ 26,407,176</u>	<u>\$ 20,612,046</u>	<u>\$ 1,422,748,272</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 June 30, 2026
With Comparative Totals for June 30, 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	\$ 912,124,642	\$ (89,372,329)	\$ 946,887,449
Sales Taxes	6,000,000	6,000,000	5,036,480	(963,520)	8,465,777
State Funds	590,784,324	590,859,679	300,799,722	(290,059,957)	558,627,472
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	177,164	(822,836)	1,271,658
Investment Earnings	17,500,000	17,500,000	12,515,156	(4,984,844)	25,443,797
Miscellaneous	2,730,000	2,730,000	751,448	(1,978,552)	3,427,217
Total revenues	<u>1,619,511,295</u>	<u>1,619,586,650</u>	<u>1,231,404,611</u>	<u>(388,182,039)</u>	<u>1,544,123,370</u>
EXPENDITURES					
Current					
Instruction	882,913,598	882,858,485	472,249,991	410,608,494	919,354,380
Pupil Services	123,838,091	121,577,596	62,100,162	59,477,433	98,266,441
Improvement of Instructional Services	46,150,088	48,183,714	18,992,715	29,190,998	19,440,348
Instructional Staff Training	1,029,984	1,350,894	256,734	1,094,160	606,613
Educational Media Services	19,245,384	19,404,852	11,659,934	7,744,918	23,982,980
Federal Grant Administration	-	-	-	-	23,598
General Administration	43,738,097	41,717,902	23,087,893	18,630,009	57,533,446
School Administration	92,237,118	92,070,106	51,873,680	40,196,426	90,642,207
Support Services - Business	12,819,712	13,510,399	11,164,755	2,345,644	23,469,802
Maintenance And Operation	227,960,722	223,880,707	112,633,878	111,246,829	169,324,234
School Safety And Security	12,437,618	31,518,216	16,404,039	15,114,177	21,696,769
Student Transportation Service	91,918,519	93,671,341	38,434,555	55,236,786	82,898,384
Support Services - Central	55,057,472	55,996,037	30,207,421	25,788,616	51,003,878
Other Support Services	1,734,444	1,617,776	4,114	1,613,662	29,994
School Nutrition Program	336,368	336,368	-	336,368	405,846
Enterprise Operations	1,290,576	250,000	192,529	57,471	1,015,659
Capital Outlays	-	3,165,557	878,989	2,286,568	914,772
Total current	<u>1,612,707,789</u>	<u>1,631,109,950</u>	<u>850,141,390</u>	<u>780,968,560</u>	<u>1,560,609,351</u>
Total expenditures	<u>1,612,707,789</u>	<u>1,631,109,950</u>	<u>850,141,390</u>	<u>780,968,560</u>	<u>1,560,609,351</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	-	-	31,478,428
Operating Transfers To Other Funds	(8,100,000)	(8,100,000)	(3,134,125)	4,965,875	(62,366,466)
Sale or Compensation for the Loss of Capital Assets	100,000	100,000	193,999	93,999	139,370
Total other financing sources (uses)	<u>(8,000,000)</u>	<u>(8,000,000)</u>	<u>(2,940,126)</u>	<u>5,059,874</u>	<u>(30,748,667)</u>
Net change in fund balances	(1,196,494)	(19,523,300)	378,323,095	397,846,395	(47,234,648)
Fund balances - beginning	443,110,756	443,110,756	443,110,756	-	490,345,404
Fund balances - ending	<u>\$ 441,914,261</u>	<u>\$ 423,587,456</u>	<u>\$ 821,433,851</u>	<u>\$ 397,846,395</u>	<u>\$ 443,110,756</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 June 30, 2026
With Comparative Totals for June 30, 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	79,668,989	(349,331,011)	154,532,044
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	1,750,000	1,750,000	12,970,623	11,220,623	28,725,933
Miscellaneous	-	-	25,077	25,077	340,058
Total revenues	430,750,000	430,750,000	92,664,689	(338,085,311)	188,152,576
EXPENDITURES					
Current					
Instruction	-	58,994,734	22,694,569	36,300,166	23,631,055
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	56,340,418	8,744,058	47,596,360	13,344,860
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	10,045,882	10,991,635	1,167,174	9,824,461	1,801,398
School Safety And Security	-	-	-	-	-
Student Transportation Service	1,000,000	7,195,773	1,830,387	5,365,386	2,779,790
Support Services - Central	18,000,000	36,990,187	8,365,711	28,624,477	5,127,797
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays	373,663,829	974,691,296	111,241,542	863,449,753	200,482,662
Total current	402,709,712	1,145,204,044	154,043,441	991,160,603	247,167,561
Total expenditures	402,709,712	1,145,204,044	154,043,441	991,160,603	247,167,561
	28,040,288	(714,454,044)	(61,378,753)	653,075,291	(59,014,986)
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	(83,403,442)	(83,403,442)	-	83,403,442	-
Total other financing sources (uses)	(83,403,442)	(83,403,442)	-	83,403,442	1,062,862
Net change in fund balances	(83,403,442)	(83,403,442)	-	83,403,442	56,048,893
Fund balances - beginning	(55,363,154)	(797,857,486)	(61,378,753)	736,478,733	(2,966,093)
Fund balances - ending	615,673,952	615,673,952	615,673,952	-	618,640,045
	\$ 560,310,799	\$ (182,183,534)	\$ 554,295,200	\$ 736,478,733	\$ 615,673,952

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 June 30, 2026
With Comparative Totals for June 30, 2025

SCHOOL NUTRITION FUND					
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	-	943,944	943,944	1,772,268
Federal Funds	10,357,738	10,357,738	30,675,118	20,317,380	58,982,581
Charges for Services	72,861,878	72,861,878	370,487	(72,491,391)	631,350
Investment Earnings	-	-	-	-	-
Miscellaneous	612,751	612,751	1,177,938	565,187	1,533,050
Total revenues	<u>83,832,367</u>	<u>83,832,367</u>	<u>33,167,487</u>	<u>(50,664,880)</u>	<u>62,919,249</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	-	-	75,549	(75,549)	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	35,054,825	50,777,542	63,309,133
Enterprise Operations	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Total current	<u>85,832,367</u>	<u>85,832,367</u>	<u>35,130,375</u>	<u>50,701,993</u>	<u>63,358,665</u>
Total expenditures	<u>85,832,367</u>	<u>85,832,367</u>	<u>35,130,375</u>	<u>50,701,993</u>	<u>63,358,665</u>
	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(1,962,887)</u>	<u>37,113</u>	<u>(439,417)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds					
Operating Transfers To Other Funds	2,000,000	2,000,000	-	(2,000,000)	464,659
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					
Fund balances - beginning	-	-	(1,962,887)	(1,962,887)	25,242
Fund balances - ending	<u>28,370,063</u>	<u>28,370,063</u>	<u>28,370,063</u>	<u>-</u>	<u>28,344,821</u>
	<u>\$ 28,370,063</u>	<u>\$ 28,370,063</u>	<u>\$ 26,407,176</u>	<u>\$ (1,962,887)</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 June 30, 2026
With Comparative Totals for June 30, 2025

NONMAJOR GOVERNMENTAL FUNDS					
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	27,095,476	17,176,902	(9,918,573)	48,833,992
Federal Funds	-	85,331,009	48,342,845	(36,988,164)	188,407,564
Charges for Services	-	-	4,285,502	4,285,502	2,572,201
Investment Earnings	-	-	2,409	2,409	14,905
Miscellaneous	90,320	6,596,643	8,639,934	2,043,291	20,874,561
Total revenues	<u>90,320</u>	<u>119,023,127</u>	<u>78,447,592</u>	<u>(40,575,535)</u>	<u>260,703,223</u>
EXPENDITURES					
Current					
Instruction	16,280,706	58,997,120	35,576,890	23,420,231	130,265,467
Pupil Services	3,654,143	16,263,749	11,432,815	4,830,934	38,799,169
Improvement of Instructional Services	-	1,240,030	461,524	778,506	3,236,069
Instructional Staff Training	24,406,992	33,349,542	15,155,216	18,194,326	31,023,752
Educational Media Services	29,700	25,013	6,069	18,943	625,854
Federal Grant Administration	4,452,160	5,458,590	3,085,145	2,373,445	4,836,467
General Administration	175,254	2,216,208	1,154,369	1,061,839	5,078,060
School Administration	-	186,079	166,188	19,891	2,397,400
Support Services - Business	10,500	146,500	127,506	18,994	597,576
Maintenance And Operation	131,790	121,799	745,335	(623,536)	7,316,152
School Safety And Security	-	2,856,820	4,160,595	(1,303,775)	6,220,551
Student Transportation Service	405,957	2,014,206	568,977	1,445,229	5,525,452
Support Services - Central	14,700	707,748	29,130	678,618	1,434,826
Other Support Services	-	491,585	174,539	317,046	467,661
School Nutrition Program	-	-	-	-	1,616,511
Enterprise Operations	4,674,000	4,699,000	1,083,254	3,615,746	3,997,935
Capital Outlays	-	-	-	-	20,644,454
Total current	<u>54,235,900</u>	<u>128,773,990</u>	<u>73,927,553</u>	<u>54,846,437</u>	<u>264,083,356</u>
Total expenditures	<u>54,235,900</u>	<u>128,773,990</u>	<u>73,927,553</u>	<u>54,846,437</u>	<u>264,083,356</u>
Excess (deficiency) of revenues over expenditures	<u>(54,145,580)</u>	<u>(9,750,862)</u>	<u>4,520,039</u>	<u>14,270,902</u>	<u>(3,380,132)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,774,000	4,779,080	3,346,836	(1,432,245)	8,018,741
Operating Transfers To Other Funds	-	(134,750)	(212,710)	(77,960)	(32,581,394)
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>4,774,000</u>	<u>4,644,330</u>	<u>3,134,125</u>	<u>(1,510,205)</u>	<u>(24,562,652)</u>
Net change in fund balances	(49,371,580)	(5,106,532)	7,654,165	12,760,697	(27,942,785)
Fund balances - beginning	12,957,881	12,957,881	12,957,881	-	40,900,666
Fund balances - ending	<u>\$ (36,413,699)</u>	<u>\$ 7,851,349</u>	<u>\$ 20,612,046</u>	<u>\$ 12,760,697</u>	<u>\$ 12,957,881</u>

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