Monthly Financial Report

February 28, 2026

FISCAL YEAR 2026

DeKalb County School District
Byron Schueneman, Chief Financial Officer

DeKalb County School District

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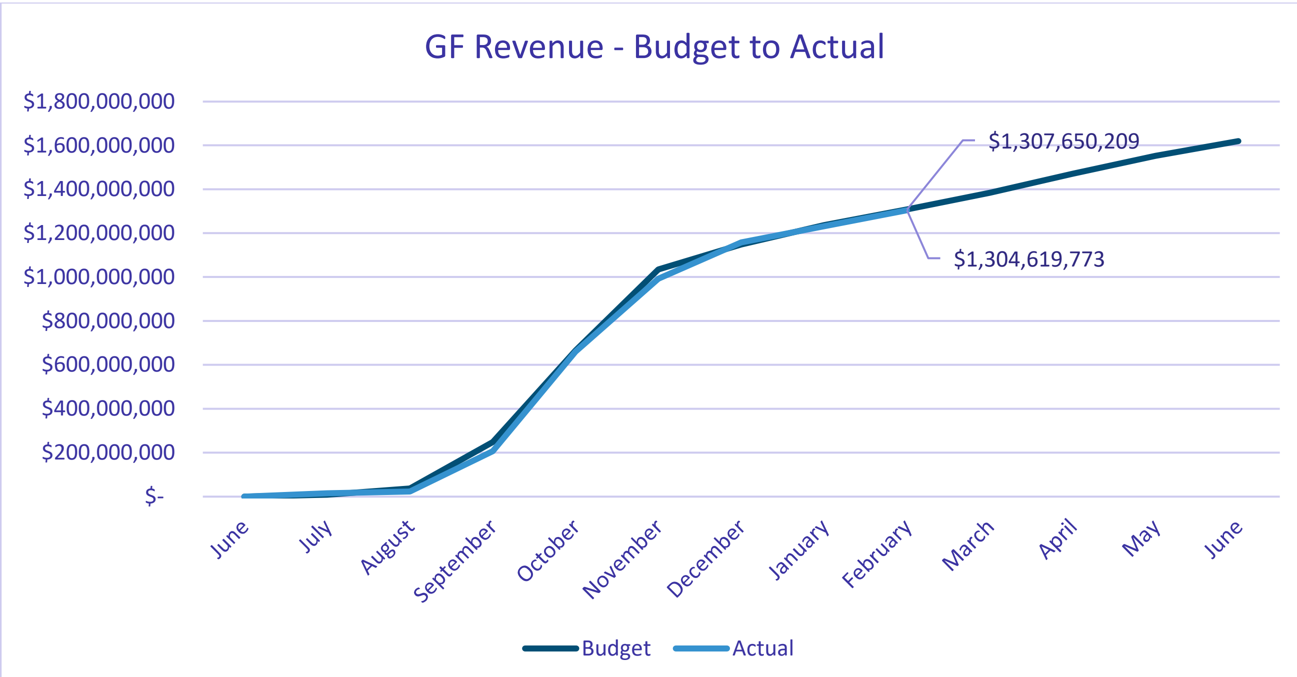
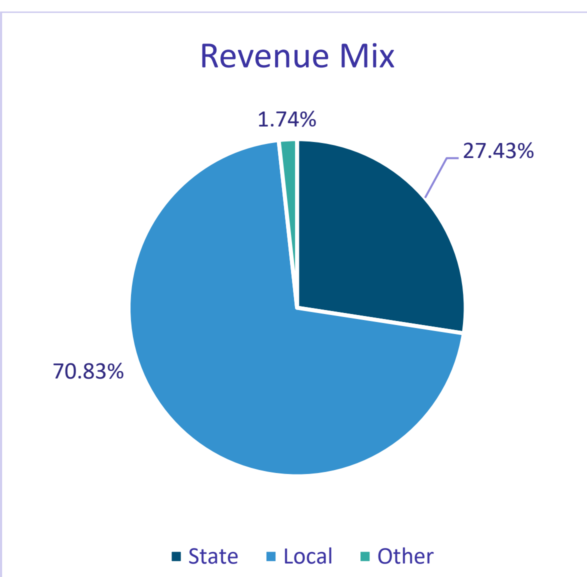
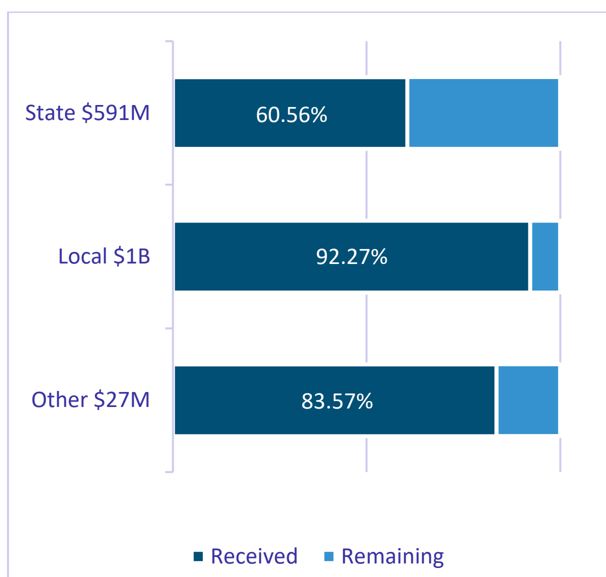
Key Performance Indicators

General Fund Revenues

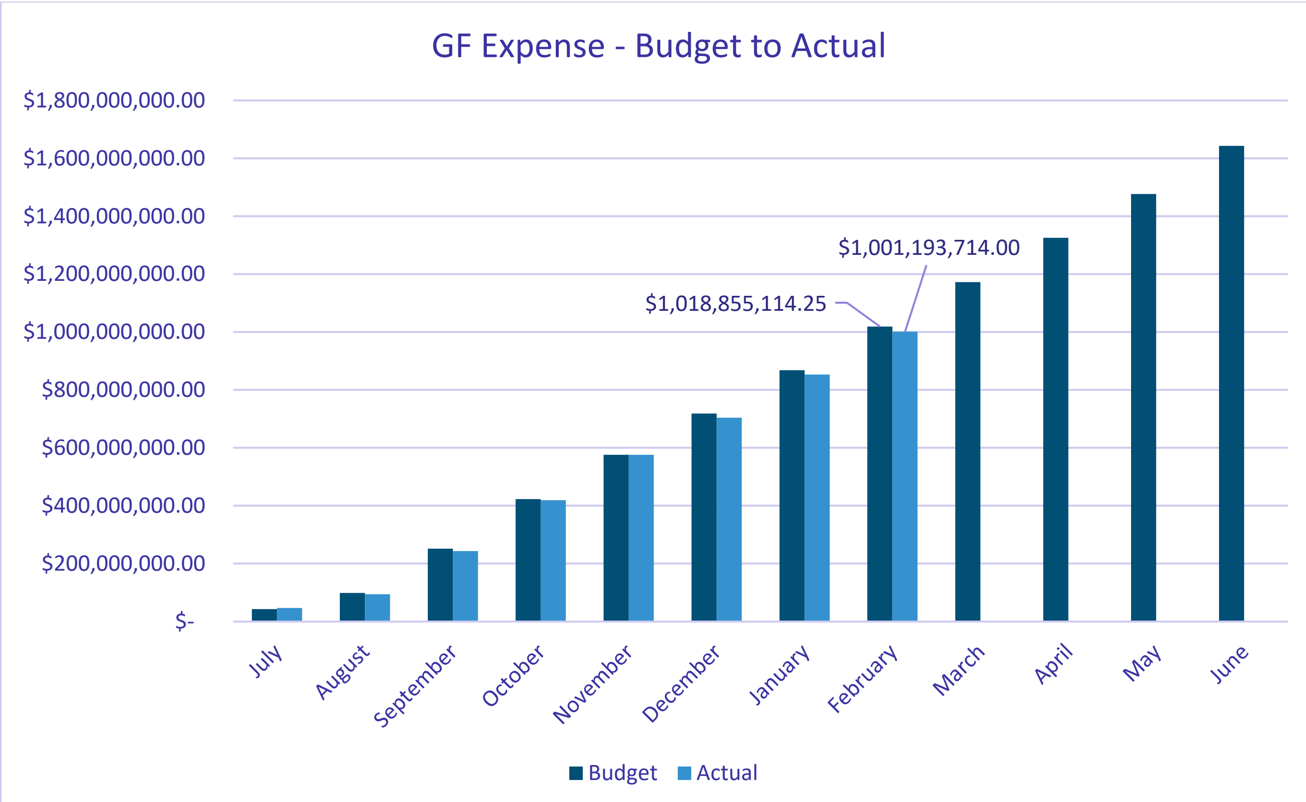


	Amount Collected	Percentage of Budget
Actual	$1.305B	80.6%
Benchmark	$1.308B	80.7%
Difference	-$3M	0.1%

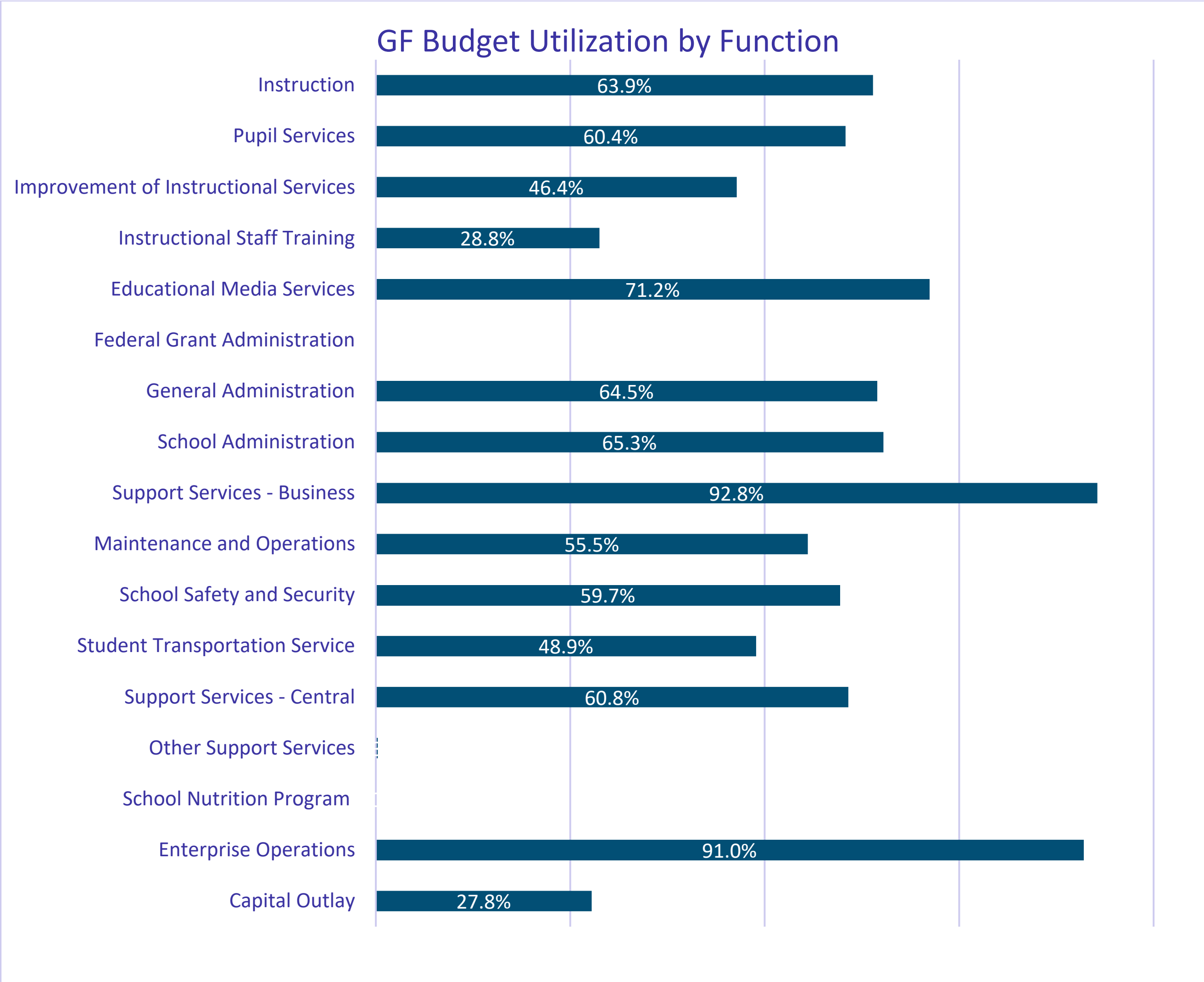




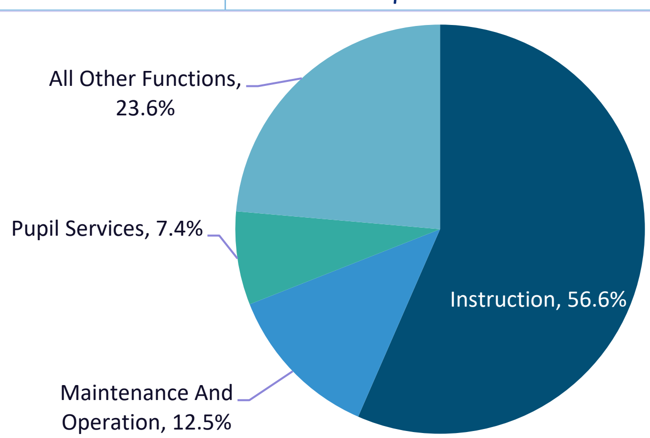
General Fund Expenses



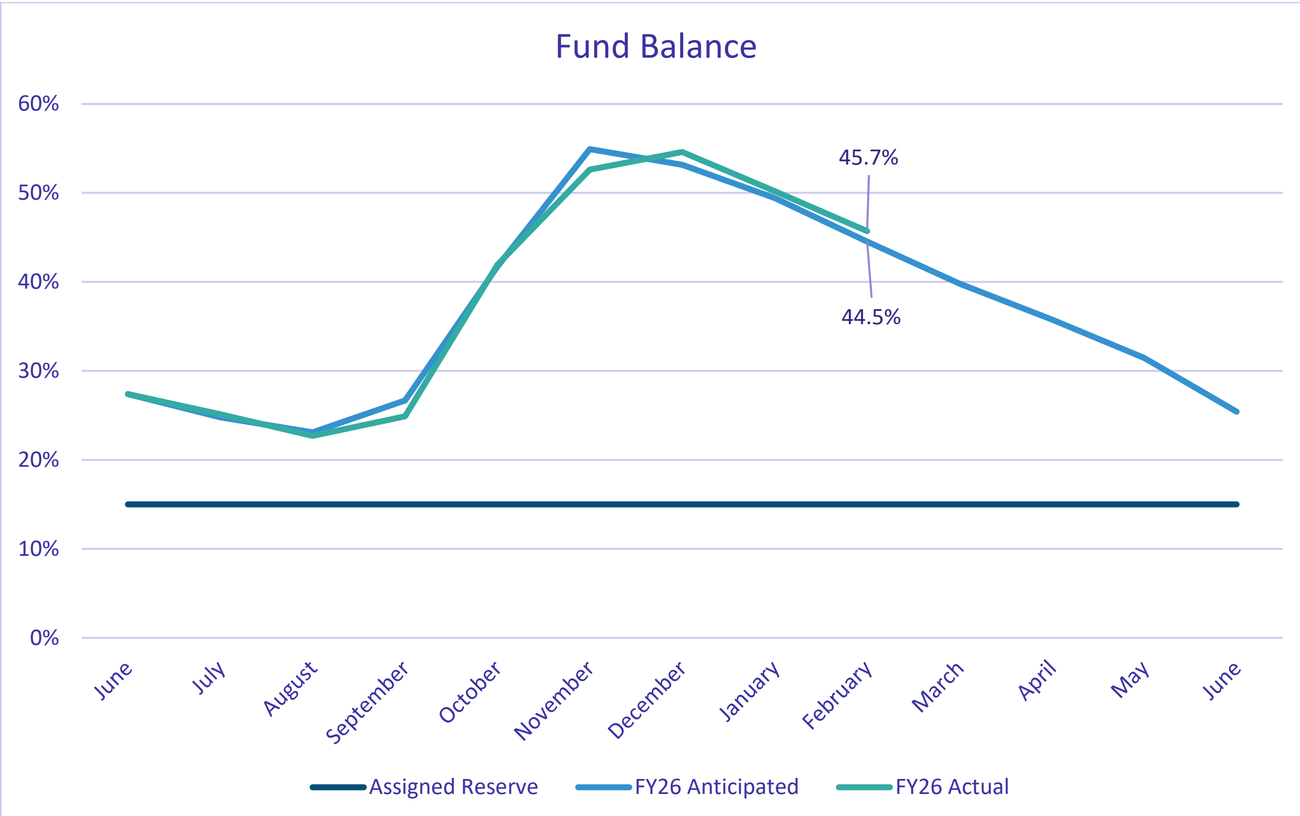
	Amount Spent	Percentage of Budget
Actual + Transfer Out	$1.001B	61.4%
Benchmark	$1.018B	62.0%
Difference	**$17.6M**	**0.6%**



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	$564.5M	56.6%
M&O	$124.3M	12.5%
Pupil Services	$73.6M	7.4%



Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	$1.5M		
Committed (15%)	$241.9M	15.0%	15.0%
Unassigned	$503.4M	30.7%	29.5%
Total	**$867.3M**	**45.7%**	**44.5%**

DEKALB COUNTY BOARD OF EDUCATION
Balance Sheet
Governmental Funds
February 28, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets						
Cash and Cash Equivalents	$ 814,211,758	$ 549,323,821	$ -	$ 20,991,746	$ 10,566,873	$ 1,395,094,199
Receivable, Net						
Taxes	2,203,984	-	-	-	-	2,203,984
State Government	49,362,978	-	-	-	-	49,362,978
Federal Government	-	-	-	5,548,361	12,628,350	18,176,711
Other	-	-	-	3,090	5,700	8,790
Inventories	1,469,897	-	-	1,750,370	-	3,220,267
Total assets and deferred outflows of resources	$ 867,248,618	$ 549,323,821	$ -	$ 28,293,567	$ 23,200,923	$ 1,468,066,929
Liabilities						
Accounts Payable	$ 283,482	$ 25,334	$ -	$ -	$ 86,816	$ 395,632
Salaries & Benefits Payable	65,940,013	-	-	-	-	65,940,013
Payroll Withholdings Payable	54,261,205	-	-	-	-	54,261,205
Unearned/Unavailable Revenue	-	-	-	-	722,004	722,004
Total liabilities	120,484,700	25,334	-	-	808,820	121,318,854
Total liabilities and deferred inflows of resources	120,484,700	25,334	-	-	808,820	121,318,854
FUND BALANCES						
Nonspendable						
Reserve for Inventories	$ 1,469,897	$ -	$ -	$ 1,750,370	$ -	$ 3,220,267
Restricted						
Capital Projects	-	520,693,366	-	-	-	520,693,366
Continuation of Grant Programs	-	-	-	24,656,806	16,445,826	41,102,631
Committed						
Reserve	241,906,168	-	-	-	-	241,906,168
Assigned						
Capital Projects	-	28,605,121	-	-	-	28,605,121
Student Activity Accounts	-	-	-	-	5,946,278	5,946,278
Unassigned	503,387,852	-	-	-	-	503,387,852
Unallocated	-	-	-	1,886,391	-	1,886,390
Total fund balances	746,763,917	549,298,487	-	28,293,567	22,392,104	1,346,748,075
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 867,248,618	$ 549,323,821	$ -	$ 28,293,567	$ 23,200,923	$ 1,468,066,929

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 February 28, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	$ 924,038,311	$ -	$ -	$ -	$ -	$ 924,038,311
Sales Taxes	6,799,830	91,848,952	-	-	-	98,648,782
State Funds	357,826,143	-	-	943,944	20,471,393	379,241,480
Federal Funds	-	-	-	36,738,370	55,545,866	92,284,235
Charges for Services	287,182	-	-	432,959	4,947,473	5,667,614
Investment Earnings	14,747,109	14,430,365	-	-	2,409	29,179,883
Miscellaneous	921,199	265,701	-	1,307,615	10,938,229	13,432,744
Total revenues	1,304,619,773	106,545,018	-	39,422,888	91,905,369	1,542,493,048
EXPENDITURES						
Current						
Instruction	564,467,568	22,762,631	-	-	41,682,243	628,912,443
Pupil Services	73,627,461	-	-	-	12,532,383	86,159,844
Improvement of Instructional Services	22,353,456	11,448,291	-	-	588,760	34,390,507
Instructional Staff Training	364,937	-	-	-	17,971,116	18,336,053
Educational Media Services	13,810,715	-	-	-	6,069	13,816,784
Federal Grant Administration	-	-	-	-	3,535,096	3,535,096
General Administration	26,663,401	-	-	-	1,233,403	27,896,804
School Administration	60,086,866	-	-	-	193,349	60,280,215
Support Services - Business	12,533,453	-	-	86,344	150,279	12,770,076
Maintenance And Operation	124,325,795	1,374,018	-	-	776,096	126,475,909
School Safety And Security	18,804,027	-	-	-	4,638,910	23,442,937
Student Transportation Service	45,804,005	1,830,387	-	-	573,342	48,207,734
Support Services - Central	34,107,367	8,672,671	-	-	31,241	42,811,279
Other Support Services	4,114	-	-	-	206,836	210,950
School Nutrition Program	-	-	-	39,413,040	-	39,413,040
Enterprise Operations	227,433	-	-	-	1,398,649	1,626,082
Capital Outlays						
Facilities Acquistion & Construction	878,989	126,832,485	-	-	87,500	127,798,974
Total expenditures	998,059,589	172,920,483	-	39,499,384	85,605,272	1,296,084,728
Excess (deficiency) of revenues over expenditures	306,560,185	(66,375,465)	-	(76,496)	6,300,098	246,408,321
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	-	-	-	3,469,573	3,469,573
Operating Transfers To Other Funds	(3,134,125)	-	-	-	(335,448)	(3,469,573)
Sale or Compensation for the Loss of Capital Assets	227,102	-	-	-	-	227,102
Total other financing sources (uses)	(2,907,023)	-	-	-	3,134,125	227,102
Net change in fund balances	303,653,162	(66,375,465)	-	(76,496)	9,434,223	246,635,423
Fund balances - beginning	443,110,756	615,673,952	-	28,370,063	12,957,881	1,100,112,652
Fund balances - ending	$ 746,763,917	$ 549,298,487	$ -	$ 28,293,567	$ 22,392,104	$ 1,346,748,075

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 Actua
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	$ 924,038,311	$ (77,458,660)	$ 946,887,449
Sales Taxes	6,000,000	6,000,000	6,799,830	799,830	8,465,777
State Funds	590,784,324	590,859,679	357,826,143	(233,033,536)	558,627,472
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	287,182	(712,818)	1,271,658
Investment Earnings	17,500,000	17,500,000	14,747,109	(2,752,891)	25,443,797
Miscellaneous	2,730,000	2,730,000	921,199	(1,808,801)	3,427,217
Total revenues	1,619,511,295	1,619,586,650	1,304,619,773	(314,966,877)	1,544,123,370
EXPENDITURES					
Current					
Instruction	875,157,860	875,375,187	564,467,568	310,907,618	919,354,380
Pupil Services	131,593,829	129,401,272	73,627,461	55,773,810	98,266,441
Improvement of Instructional Services	46,150,088	48,197,802	22,353,456	25,844,346	19,440,348
Instructional Staff Training	1,029,984	1,453,264	364,937	1,088,327	606,613
Educational Media Services	19,245,384	19,227,463	13,810,715	5,416,748	23,982,980
Federal Grant Administration	-	-	-	-	23,598
General Administration	43,738,097	41,682,245	26,663,401	15,018,844	57,533,446
School Administration	92,237,118	92,070,106	60,086,866	31,983,240	90,642,207
Support Services - Business	12,819,712	13,464,374	12,533,453	930,920	23,469,802
Maintenance And Operation	227,893,722	224,593,707	124,325,795	100,267,912	169,324,234
School Safety And Security	12,437,618	31,518,216	18,804,027	12,714,189	21,696,769
Student Transportation Service	91,918,519	93,679,031	45,804,005	47,875,026	82,898,384
Support Services - Central	55,057,472	55,010,582	34,107,367	20,903,215	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	227,433	22,567	1,015,659
Capital Outlays					
Facilities Acquisition & Construction	67,000	3,232,557	878,989	2,353,568	914,772
Total current	1,612,707,789	1,631,109,950	998,059,589	633,050,361	1,560,609,351
Total expenditures	1,612,707,789	1,631,109,950	998,059,589	633,050,361	1,560,609,351
Excess (deficiency) of revenues over expenditures	6,803,506	(11,523,300)	306,560,185	318,083,485	(16,485,981)
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	227,102	127,102	139,370
Total other financing sources (uses)	(8,000,000)	(8,000,000)	(2,907,023)	5,092,977	(30,748,667)
Net change in fund balances	(1,196,494)	(19,523,300)	303,653,162	323,176,462	(47,234,648)
Fund balances - beginning	443,110,756	443,110,756	443,110,756	-	490,345,404
Fund balances - ending	$ 441,914,261	$ 423,587,456	$ 746,763,917	$ 323,176,462	$ 443,110,756

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 Actua
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	91,848,952	(337,151,048)	154,532,044
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	1,750,000	1,750,000	14,430,365	12,680,365	28,725,933
Miscellaneous	-	-	265,701	265,701	340,058
Total revenues	430,750,000	430,750,000	106,545,018	(324,204,982)	188,152,576
EXPENDITURES					
Current					
Instruction	-	58,994,734	22,762,631	36,232,103	23,631,055
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	56,340,418	11,448,291	44,892,127	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	1,374,018	9,617,617	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	8,672,671	28,317,517	5,127,797
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	373,663,829	976,033,206	126,832,485	849,200,720	200,482,662
Total current	402,709,712	1,146,545,954	172,920,483	973,625,471	247,167,561
Total expenditures	402,709,712	1,146,545,954	172,920,483	973,625,471	247,167,561
Excess (deficiency) of revenues over expenditures	28,040,288	(715,795,954)	(66,375,465)	649,420,489	(59,014,986)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	-	-	54,986,031
Operating Transfers To Other Funds	(83,403,442)	(83,403,442)	-	83,403,442	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	1,062,862
Total other financing sources (uses)	(83,403,442)	(83,403,442)	-	83,403,442	56,048,893
Net change in fund balances	(55,363,154)	(799,199,396)	(66,375,465)	732,823,931	(2,966,093)
Fund balances - beginning	615,673,952	615,673,952	615,673,952	-	618,640,045
Fund balances - ending	$ 560,310,799	$ (183,525,444)	$ 549,298,487	$ 732,823,931	$ 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 Actua
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	36,738,370	26,380,632	58,982,581
Charges for Services	72,861,878	72,861,878	432,959	(72,428,919)	631,350
Investment Earnings	-	-	-	-	-
Miscellaneous	612,751	612,751	1,307,615	694,864	1,533,050
Total revenues	83,832,367	83,832,367	39,422,888	(44,409,480)	62,919,249
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	-	-	86,344	(86,344)	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	39,413,040	46,419,327	63,309,133
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	-	-	-	-	-
Total current	85,832,367	85,832,367	39,499,384	46,332,983	63,358,665
Total expenditures	85,832,367	85,832,367	39,499,384	46,332,983	63,358,665
Excess (deficiency) of revenues over expenditures	(2,000,000)	(2,000,000)	(76,496)	1,923,504	(439,417)
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)	2,000,000	2,000,000	-	(2,000,000)	464,659
Net change in fund balances	-	-	(76,496)	(76,496)	25,242
Fund balances - beginning	28,370,063	28,370,063	28,370,063	-	28,344,821
Fund balances - ending	$ 28,370,063	$ 28,370,063	$ 28,293,567	$ (76,496)	$ 28,370,063

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	-	27,129,823	20,471,393	(6,658,430)	48,833,992
Federal Funds	-	97,845,985	55,545,866	(42,300,119)	188,407,564
Charges for Services	-	-	4,947,473	4,947,473	2,572,201
Investment Earnings	-	-	2,409	2,409	14,905
Miscellaneous	90,320	8,123,844	10,938,229	2,814,385	20,874,561
Total revenues	90,320	133,099,652	91,905,369	(41,194,282)	260,703,223
EXPENDITURES					
Current					
Instruction	16,280,706	67,734,022	41,682,243	26,051,778	130,265,467
Pupil Services	3,654,143	21,477,939	12,532,383	8,945,556	38,799,169
Improvement of Instructional Services	-	1,354,073	588,760	765,313	3,236,069
Instructional Staff Training	24,406,992	34,161,633	17,971,116	16,190,517	31,023,752
Educational Media Services	29,700	25,013	6,069	18,943	625,854
Federal Grant Administration	4,452,160	5,558,590	3,535,096	2,023,494	4,836,467
General Administration	175,254	1,117,675	1,233,403	(115,728)	5,078,060
School Administration	-	186,079	193,349	(7,270)	2,397,400
Support Services - Business	10,500	146,500	150,279	(3,779)	597,576
Maintenance And Operation	131,790	123,399	776,096	(652,697)	7,316,152
School Safety And Security	-	2,856,820	4,638,910	(1,782,090)	6,220,551
Student Transportation Service	405,957	2,015,439	573,342	1,442,097	5,525,452
Support Services - Central	14,700	707,748	31,241	676,508	1,434,826
Other Support Services	-	491,585	206,836	284,748	467,661
School Nutrition Program	-	-	-	-	1,616,511
Enterprise Operations	4,674,000	4,719,000	1,398,649	3,320,351	3,997,935
Capital Outlays					
Facilities Acquisition & Construction	-	175000	87,500	87,500	20,644,454
Total current	54,235,900	142,850,514	85,605,272	57,245,242	264,083,356
Total expenditures	54,235,900	142,850,514	85,605,272	57,245,242	264,083,356
Excess (deficiency) of revenues over expenditures	(54,145,580)	(9,750,862)	6,300,098	16,050,960	(3,380,132)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,774,000	4,779,080	3,469,573	(1,309,507)	8,018,741
Operating Transfers To Other Funds	-	(134,750)	(335,448)	(200,698)	(32,581,394)
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	4,774,000	4,644,330	3,134,125	(1,510,205)	(24,562,652)
Net change in fund balances	(49,371,580)	(5,106,532)	9,434,223	14,540,755	(27,942,785)
Fund balances - beginning	12,957,881	12,957,881	12,957,881	-	40,900,666
Fund balances - ending	$ (36,413,699)	$ 7,851,349	$ 22,392,104	$ 14,540,755	$ 12,957,881

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